

## Independent Accountant's Report on Applying Agreed-upon Procedures

To the Detroit Institute of Arts, Inc.  
and the Board Members of the  
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 period from January 1, 2020 through December 31, 2020. The Detroit Institute of Arts, Inc. is responsible for the program requirements included in Section 2.4, "Privileges to Oakland County Residents."

The Detroit Institute of Arts, Inc. and the Oakland County Art Institute Authority board have agreed to the procedures performed and acknowledged that they are appropriate to meet the intended purpose of determining if the DIA has complied with certain requirements of Section 2.4, "Privileges to Oakland County Residents." No other parties have agreed to and acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report, and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. We make no representation regarding the sufficiency of the procedures either for the purpose intended or any other purpose.

An agreed-upon procedures engagement involves performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed. 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 2020 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 2020 Oakland County Art Institute Authority report prepared by the DIA, total spending on school programs was as follows:

Transportation	\$47,637.66
Staff time - Group reservations and learning and audience engagement (school relations coordinator, gallery teachers, and director of education programs)	\$40,838.17
Total school program spending	\$88,475.83
Service agreement	\$150,000.00
Variance	(\$61,524.17)

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, 2020 through December 31, 2020 and compared the amount to the transportation expense reported in the preliminary Oakland County Art Institute Authority report.
- b) We selected a sample of 10 transactions and agreed the amount recorded in the general ledger to the amount on the related invoice or other supporting documentation. Sample transactions #9 and #10 in Exhibit I in the total amount of \$1,721.00 were related to transportation provided for trips in 2019 that were recorded in the Oakland County expense account in 2020 and not accrued for in the year ended December 31, 2019. No other timing differences were identified in the sample of transactions accounted for under the Oakland County transportation expense.
- c) We obtained the DIA's calculation of the spending for the student curriculum development and agreed inputs to the amounts recorded in the general ledger. We observed there was a spending shortfall of \$61,524.17 in 2020.

2) Staff Time

- a) We obtained the DIA general ledger detail for the staff time for the group reservations and learning and audience engagement (gallery teachers, director of education programs, and school relations coordinator) departments for the period from January 1, 2020 through December 31, 2020 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 2020 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.

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- c) We recalculated the staff time 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 was a school relations coordinator position whose wages and fringes were 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 was split evenly amongst the three counties. This was the same for the director of education programs' wages and fringes. For the period from January 1, 2020 through December 31, 2020, 60 percent of the school relations coordinator's wages and fringes for the period of January through March was allocated to the counties of Oakland, Wayne, and Macomb, Michigan. For the period from January 1, 2020 through March 31, 2020, 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 allocated for these two positions was \$19,869, with \$6,623 allocated to Oakland County, Michigan.
  - ii) There were 10 gallery teacher positions whose wages and fringes were 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 for time spent on tasks unrelated to school programs from March 22, 2020 through December 31, 2020. Gallery teachers' wages and fringe benefits were allocated to the counties of Oakland, Wayne, and Macomb, Michigan based on the percentage of school group tours per county using data from 2019, as this was the most recent year with full activity. For the period from January 1, 2020 through December 31, 2020, \$67,769 of the gallery teachers' wages and fringes expenses was allocated to the counties of Oakland, Wayne, and Macomb, Michigan. Of the \$67,769, 26.64 percent, or \$18,055, was allocated to Oakland County.
  - iii) In the group reservations department, there were eight positions whose wages and fringes were 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 for the period of January through March 2020. One group reservations department position was 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 for the period of April through June 30, 2020. The wages and fringes of the group reservations department were allocated to the counties based on the percentage of tri-county school reservations compared to total reservations in the DIA's group reservation system in 2019, as this was the most recent year with full activity. For the period from January 1, 2020 through June 30, 2020, 67.11 percent, or \$60,658, 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 was based on the percentage of Oakland County school reservations compared to the total tri-county school reservations. For the period from January 1, 2020 through December 31, 2020, 26.64 percent of the \$60,658, or \$16,160, was allocated to Oakland County.

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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 2020 Oakland County Art Institute Authority report prepared by the DIA, total spending on senior programs was as follows:

Senior Millage Program - Transportation, hospitality, and other costs related to Thursdays at the Museum senior program	\$16,653.77
Staff time - Group reservations, studio, and learning and audience engagement	\$10,941.03
Total senior program spending	\$27,594.80
Service agreement	\$100,000.00
Variance	(\$72,405.20)

The procedures and the associated findings are as follows:

1) 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, 2020 through December 31, 2020 and compared the amount to the program expenses reported in the preliminary 2020 Oakland County Art Institute Authority report prepared by the DIA. We observed that the program expenses consisted of transportation, hospitality, and other costs related to the Thursdays at the Museum senior program. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary 2020 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 II. The sample of 10 transactions was judgmentally selected. We agreed the expense amount per the general ledger to the related invoice or supporting documentation. There were no exceptions identified in the sample of transactions accounted for in the Oakland County expense accounts.
- c) We obtained the DIA's calculation of the spending for the Thursdays at the Museum program and agreed inputs to the amounts recorded in the general ledger. We observed there was a spending shortfall of \$72,405.20 in 2020.

2) Staff Time

- a) We obtained the DIA general ledger detail for the staff time - learning and audience engagement, studio, and group reservations expense accounts for the period from January 1, 2020 through December 31, 2020 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.

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- 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 staff time 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.
  - i) In the group reservations department, there were eight 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. The wages and fringes of the group reservations department were 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 in 2019, as this was the most recent year with full activity. For the year ended December 31, 2020, approximately 16.80 percent, or \$19,493, 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 was based on the percentage of Oakland County senior trip reservations compared to the total tri-county senior trip reservations. For the period from January 1, 2020 through December 31, 2020, 32.01 percent of the \$15,187 or \$4,862, was allocated to Oakland County.
  - ii) In learning and audience engagement, there were four 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. There was also one position, Community Engagement Manager, whose wages and fringes were partially allocated to Oakland County under the Senior Programs section of the service agreement with the Oakland County Art Institute Authority. For the period from January 1, 2020 through December 31, 2020, the learning and audience engagement department's wages and fringes allocated to the Senior Programs were \$16,187, with \$5,587 allocated to Oakland County.
  - iii) In the studio department, there were nine employees whose wages and fringes were partially allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the senior section of the service agreement with the Oakland County Art Institute Authority. A portion of the wages and fringes for those positions 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 based on actual hours worked on specific Senior Programs projects. For the nine positions, we agreed the project hours allocated to Oakland County to detail provided by the DIA with no exceptions. For the period from January 1, 2020 through December 31, 2020, the studio department's wages and fringes allocated to the Senior Programs were \$1,359, with \$492 allocated to Oakland County.

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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 2020 Oakland County Art Institute Authority report prepared by the DIA, total spending on community programs was as follows:

Community Partnership Programs	\$91,186.84
Staff time - Studio, group reservations, public programs, and learning and audience engagement	\$74,668.00
Total investment	\$165,854.84
Service agreement	\$300,000.00
Variance	(\$134,145.16)

The procedures and the associated findings are as follows:

1) Community Partnership Programs

- a) We obtained the DIA general ledger detail for the Oakland County expenses related to community partnership programs, including Partners in Public Art, Inside | Out, and virtual partnership programs, for the period from January 1, 2020 through December 31, 2020 and compared the amount to the expenses 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.
- 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 10 transactions was judgmentally selected. We agreed the expense amount per the general ledger to the related invoice or supporting documentation. 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 #8 in Exhibit III in the amount of \$410.22 was related to an event in 2019 that was recorded in the Oakland County expense account in 2020 and not accrued for in the year ended December 31, 2019. No other timing differences were identified in the sample of transactions accounted for in the Oakland County expense accounts.
- c) We obtained the DIA’s calculation of the spending for the community partnership programs and agreed inputs to the amounts recorded in the general ledger. We observed there was a spending shortfall of \$134,145.16 in 2020.

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## 2) Staff Time

- a) We obtained the DIA general ledger detail for group reservations and learning and audience engagement staff time for the period from January 1, 2020 through December 31, 2020 and compared the amount to the expense reported in the preliminary 2020 Oakland County Art Institute Authority report prepared by the DIA. No exceptions were identified.
- 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 staff time expense allocation to Oakland County by obtaining data maintained in the DIA's group reservation system and internal departmental reports.
- c) We confirmed the staff time allocation methodologies described below were utilized. No exceptions were identified in recalculating the staff time expense allocation to Oakland County based on the DIA's methodology described below.
  - i) For the learning and audience engagement department, there were five positions whose wages and fringes were 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 was also one position whose wages and fringes were partially allocated only to Oakland County.
    - The studio outreach coordinator's time was allocated 60 percent to community collaborations.
    - The director of studio program's time was allocated 60 percent to community collaborations.
    - The assistant director of community engagement's time was allocated 45 percent.
    - The director of education program's time was allocated 6 percent to community collaborations.
    - The Oakland County community engagement manager's time was allocated 60 percent to community collaborations to Oakland County only.

For the period from January 1, 2020 through December 31, 2020, the total wages and fringes of the learning and audience engagement (LAE) staff involved in the community partnership programs was \$124,145. For the period from January 1, 2020 through December 31, 2020, \$42,989 was allocated to Oakland County.

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- ii) In the group reservations department, there were eight positions whose wages and fringes were 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 were 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 in 2019, as this was the most recent year with full activity. For the period from January 1, 2020 through December 31, 2020, 3.18 percent, or \$2,872, 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 was based on the percentage of Oakland County community group reservations compared to the total tri-county community group reservations. For the period from January 1, 2020 through December 31, 2020, 35.48 percent, or \$1,019, was allocated to Oakland County.
- iii) For the studio programs department, there was one position whose wages and fringes were 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 studio outreach coordinator's time was allocated 60 percent to community collaborations for the period of January through March 2020. The wages and fringes were then divided among the three counties according to the position's appropriate allocation. For the period from January 1, 2020 through December 31, 2020, \$8,723 of the studio programs 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. For the period from January 1, 2020 through December 31, 2020, \$2,908 was allocated to Oakland County, Michigan.
- iv) In the public programming department, there were three positions whose wages and fringes were 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 was 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 three positions, we agreed the project hours allocated to Oakland County to the detail provided by the DIA with no exceptions. For the period from January 1, 2020 through December 31, 2020, the public programming department's wages and fringes allocated to the community collaborations were \$8,226, with \$841 allocated to Oakland County.



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- v) In the studio department, there were five employees whose wages and fringes were 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 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 based on actual hours worked on specific Community Collaborations projects. For the five employees, we agreed the project hours allocated to Oakland County to detail provided by the DIA with no exceptions. For the period from January 1, 2020 through December 31, 2020, the studio department's wages and fringes allocated to the community collaborations were \$52,841, with \$26,911 allocated to Oakland County.

We were engaged by the DIA and the Oakland County Art Institute Authority board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, 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 period from January 1, 2020 through December 31, 2020. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the DIA and the Oakland County Art Institute Authority and to meet our other ethical responsibilities in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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*

February 9, 2022

### Exhibit I

Item	Financial Row	Description	City of Performance	Amount	Check No.	Invoice No.	Invoice Date	Vendor
1	6750	Bus Reimbursement for Crescent Academy 2/27/20	Southfield	\$75.00	211166	FEB27-2020	2/27/2020	CRESCENT ACADEMY
2	6750	Bus Reimbursement for Great Lakes Academy 12/17/19	Pontiac	\$1,664.00	209957	19214	12/19/2019	Great Lakes Academy
3	6750	Bus Reimbursement for Clear Lake 11/14/19	Oxford	\$1,715.00	209967	270774	12/19/2019	OXFORD COMMUNITY SCHOOLS
4	6750	Bus Reimbursement for Sashabaw MS 11/20/19	Clarkston	\$5,600.00	209949	NOV20-19	1/3/2020	CLARKSTON SCHOOLS INTERMEDIATE MUSIC ASSOC.
5	6750	Bus Reimbursement for Sacred Heart 12/4/19	Bloomfield Hills	\$780.57	209989	DEC4-2019	1/16/2020	ACADEMY OF THE SACRED HEART
6	6750	Bus Reimbursement for Hamilton Elementary 1/31/20	Troy	\$1,170.00	210675	91796198	2/4/2020	TRINITY INC
7	6750	Bus Reimbursement for Waterford Mont 1/17/20	Waterford	\$1,659.00	211191	DIA80637563	2/10/2020	Waterford Montessori Academy
8	6750	Bus Reimbursement for Royal Oak HS 1/28/20	Royal Oak	\$302.03	210963	A0000588	2/21/2020	ROYAL OAK SCHOOLS
9	6750	Bus Reimbursement for Hickory Woods 12/11/19	Novi	\$509.00	210979	AR002013	2/29/2020	WALLED LAKE CONSOLIDATED SCHOOLS
10	6750	Bus Reimbursement for Patterson 5/15/19	Holly	\$1,212.00	211174	MAY 15-19	3/11/2020	HOLLY AREA SCHOOLS

### Exhibit II

Item	Financial Row	Description	City of Performance	Amount	Check No.	Invoice No.	Invoice Date	Vendor
1	6750	Bus Reimbursement for Senior Thursday 3/12/20 - Christ Our Light Catholic Church (Troy)	Troy	\$950.00	210957	20-033	3/16/2020	PREMIUM EVENT SERVICES, LLC
2	6750	Bus Reimbursement for Senior Thursday 3/12/20 - Richardson Senior Center (Commerce)	Commerce	\$875.00	210957	20-033	3/16/2020	PREMIUM EVENT SERVICES, LLC
3	6440	TA TM Bags - Reorder	Allocated to all 3 Counties	\$1,270.73	209935	24760	1/7/2020	Versacom Inc
4	6630	Film Rental: The Lavender Hill Mob (1/23/2020)	Allocated to all 3 Counties	\$141.65	209971	1/23/20LAV	1/17/2020	Rialto Pictures
5	6730	Senior Thursday Reception - 1/23/20 - 23006	Allocated to all 3 Counties	\$182.08	210207	2852	1/27/2020	Culinaire International Inc.
6	6730	Senior Thursday Reception - 3/5/20 - 23898	Allocated to all 3 Counties	\$349.47	210927	2965	3/11/2020	Culinaire International Inc.
7	6750	Bus Reimbursement for Senior Thursday 1/2/20 - Pontiac Sun Time Bank	Pontiac	\$850.00	210180	20-003	1/30/2020	PREMIUM EVENT SERVICES, LLC
8	6750	Bus Reimbursement for Senior Thursday 2/13/20 - Royal Oak Manor Co-Op & Barton Towers (Royal Oak)	Royal Oak	\$1,075.00	210589	20-020	2/24/2020	PREMIUM EVENT SERVICES, LLC
9	6750	Bus Reimbursement for Senior Thursday 2/20/20 - City of Wixom Senior Center & City of Novi Older Adult Services	Wixom	\$975.00	210664	20-024	2/28/2020	PREMIUM EVENT SERVICES, LLC
10	6750	Bus Reimbursement for Senior Thursday 3/5/20 - Bloomfield Township Senior Services	Bloomfield	\$875.00	210664	20-032	3/16/2020	PREMIUM EVENT SERVICES, LLC

### Exhibit III

Item	Financial Row	Description	City of Performance	Amount	Check No.	Invoice No.	Invoice Date	Vendor
1	6370	OCC - Dancing With Wolves event 2/22/2020	Royal Oak	\$6,700.00	210312	FEB22-2020BAL	1/17/2020	DETROIT CHAMBER WINDS & STRINGS
2	6370	Canvas Pontiac Partnership 2020	Pontiac	\$10,000.00	211731	CANVASPAR2020	7/24/2020	Main Street Pontiac
3	6440	MIC Lake Orion Mural Commemorative Sign	Lake Orion	\$1,225.00	212921	9814	12/23/2020	Ideation Orange
4	6710	Employee Mileage expenses	Lake Orion	\$163.35	212378	GARABEDIAN.A ER 10/5-10/8/20	10/19/2020	Ani Garabedian
5	6380	MIC - Lake Orion PIPA mural drone photography	Gaines	\$1,075.00	212924	AUG18-DEC28/20	12/31/2020	Jeffrey P. Garabedian
6	6410	SHUTTERFLY PO #30804	Clawson	\$227.98	212924	7213	6/30/2020	Shutterfly
7	6380	DFC Deaf C.A.N! Community Partnership - Interpreting Services	Ypsilanti	\$192.00	211429	106797	12/17/2019	Deaf Community Advocacy Network, Inc.
8	6710	DTF - Hotel for Superfest panelist	Rochester	\$410.22	210005	50705133	10/25/2019	Corktown Hotel LLC Trumbull and Porter Hotel
9	6540	Tricounty frame order 420-80 28 x 22	Allocated to all 3 Counties	\$224.68	211469	602584	6/8/2020	ERIC S IVE BEEN FRAMED SHOP
10	7010	BOOM 125'	Lake Orion	\$7,000.00	212368	185166916-001	9/8/2020	UNITED RENTALS (NORTH AMERICA) INC