

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

To the Detroit Institute of Arts  
and the Board Members of the  
Wayne County Art Institute Authority

We have performed the procedures enumerated below, which were agreed to by the Detroit Institute of Arts (DIA) and the Wayne 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 Wayne County Residents," of the Art Institute Service Agreement between the Wayne County Art Institute Authority and the DIA for the period from January 1, 2023 through December 31, 2023. The Detroit Institute of Arts is responsible for the program requirements included in Section 2.4, "Privileges to Wayne County Residents."

The Detroit Institute of Arts and the Wayne 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 Wayne 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 these procedures, either for the purpose intended or for 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 2023 Wayne County Art Institute Authority report prepared by the DIA to supporting documentation. This report is submitted to the Wayne 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 Wayne County 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 2023 Wayne County Art Institute Authority report prepared by the DIA, total spending on school programs was as follows:

Transportation	\$99,831.98
Staff time - Group reservations, gallery teachers, education programs manager	\$160,730.14
Total school program spending	\$260,562.12
Service agreement	\$150,000.00
2023 variance	\$110,562.12

The procedures and the associated findings are as follows:

1) Transportation

- a) We obtained the DIA general ledger detail for the Wayne County transportation expense account for the period from January 1, 2023 through December 31, 2023 and agreed the amount to the transportation expense reported in the preliminary Wayne County Art Institute Authority report.
- b) We haphazardly selected a sample of 25 transactions, as identified in Exhibit I, and agreed the amount recorded in the general ledger to the amount on the related invoice or other supporting documentation. Sample #8 in Exhibit I was related to bus reimbursements during 2022 that were recorded in the Wayne County expense account in 2023 and not accrued for in the year ended December 31, 2022. We noted no other timing differences.
- c) We obtained the DIA's calculation of the spending shortfall for the student curriculum-based tour program and agreed inputs to the amounts recorded in the general ledger. We noted that there was no spending shortfall in 2023.

2) Staff Time

- a) We obtained the DIA general ledger detail for the staff time for the Community & Public Affairs, Group Reservations, and Learning & Audience Engagement expense accounts for the period from January 1, 2023 through December 31, 2023. We noted allocations were made for the following positions: group reservations, gallery teachers, and education programs manager. We agreed the amount allocated to the expense reported in the preliminary Wayne County Art Institute Authority report prepared by the DIA.
- 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.

In order to complete the above, we recalculated the staff time expense allocation to Wayne County by obtaining 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 Wayne County based on the DIA's methodology.

- i. In the group reservations department, there were 392 trips booked to the DIA from Wayne County for the period from January 1, 2023 through December 31, 2023. The costs recorded for these trips were assigned by multiplying the number of trips by the average time needed to create a reservation by the average hourly salary/fringe rate of the group reservation staff. For the period from January 1, 2023 through December 31, 2023, \$42,080.02 was recorded for Wayne County.

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- ii. In the learning and audience engagement department, there were two education program manager 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 Wayne County Art Institute Authority. The portion of wages and fringes of these positions allocated to the counties was split evenly amongst the three counties. For the period from January 1, 2023 through December 31, 2023, 60 percent of the education programs managers' wages and fringes were allocated to the counties of Oakland, Wayne, and Macomb, Michigan. The total wages and fringes allocated for these positions were \$80,178.52, with \$26,726.17 allocated to Wayne County.
- iii. Gallery teacher positions had wages and fringes allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the Student Curriculum Development section of the service agreement with the Wayne County Art Institute Authority. 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 during the period from January 2023 through December 2023 compared to total school tours. For the period from January 1, 2023 through December 31, 2023, \$189,241.38 of the gallery teachers' wages and fringes expenses was allocated to the counties of Oakland, Wayne, and Macomb, Michigan. Of the \$189,241.38, approximately 48.57 percent, or \$91,923.95, was allocated to Wayne County.

**Section 2.4 (D) - Senior Programs**

The contractual language reads as follows: “The DIA shall initiate a subsidized tour program for Wayne 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 2023 Wayne County Art Institute Authority report prepared by the DIA, total spending on senior programs was as follows:

Senior program - Transportation, hospitality, and other	\$71,233.51
Staff time - Group reservations and senior partnerships	\$12,999.14
Total senior program spending	\$84,232.65
Service agreement	\$100,000.00
2023 variance	\$(15,767.35)

The procedures and the associated findings are as follows:

1) Senior Program

- a) We obtained the DIA general ledger detail for the Wayne County expenses related to the senior program for the period from January 1, 2023 through December 31, 2023 and agreed the amount to the program expenses reported in the preliminary 2023 Wayne County Art Institute Authority report prepared by the DIA. We observed that the program expenses consisted of transportation and hospitality for the museum senior program.
- b) We haphazardly selected a sample of 20 transactions, and we agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for all transactions, as identified in Exhibit II. No exceptions were identified.
- c) We obtained the DIA's calculation of the spending for the senior program and agreed inputs to the amounts recorded in the general ledger. We recalculated the spending shortfall of \$15,767.35 for 2023.

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2) Staff Time

- a) We obtained the DIA general ledger detail for the staff time for the Community & Public Affairs, Group Reservations, and Learning & Audience Engagement expense accounts for the period from January 1, 2023 through December 31, 2023. We noted allocations were made for the group reservations department. We agreed the amount allocated to the expense reported in the preliminary Wayne County Art Institute Authority report prepared by the DIA.
- 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.

In order to complete the above, we recalculated the staff time expense allocation to Wayne County by obtaining 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 Wayne County based on the DIA’s methodology.

- i) In the group reservations department, there were 68 trips booked to the DIA from Wayne County for the period from January 1, 2023 through December 31, 2023. The costs recorded for these trips were assigned by multiplying the number of trips by the average time needed to create a reservation by the average hourly salary/fringe rate of the group reservation staff. For the period from January 1, 2023 through December 31, 2023, \$7,299.59 was recorded for Wayne County.
- ii) In the community engagement department, there were two community engagement manager 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 Wayne County Art Institute Authority. The portion of wages and fringes of these positions allocated to the counties was split evenly amongst the three counties. For the period from January 1, 2023 through December 31, 2023, 5 percent of the education programs managers’ wages and fringes were allocated to the counties of Oakland, Wayne, and Macomb, Michigan. The total wages and fringes allocated for these positions were \$12,456.23, with \$4,155.08 allocated to Wayne County.
- iii) In the public programming department, staff hours are tracked by program and allocated evenly between the counties of Oakland, Wayne, and Macomb, Michigan. For the period from January 1, 2023 through December 31, 2023, total staff hours allocated were \$4,633.40, with \$1,544.47 allocated to Wayne County.

**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 2023 Wayne County Art Institute Authority report prepared by the DIA, total spending on community programs was as follows:

Community partnership programs	\$241,212.11
Staff time	\$114,293.68
Total investment	\$355,505.79
Service agreement	\$300,000.00
2023 variance	\$55,505.79

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The procedures and the associated findings are as follows:

1) Community Partnership Programs

- a) We obtained the DIA general ledger detail for the Wayne County expenses related to community programs, including Partners in Public Art, Inside | Out, community partnership programs, etc., for the period from January 1, 2023 through December 31, 2023 and agreed the amount to the expenses reported in the preliminary Wayne County Art Institute Authority report prepared by the DIA.
- b) We haphazardly selected a sample of 10 transactions and 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. No exceptions were identified in the sample selected.
- c) We obtained the DIA's calculation of the spending for the community tour programs and agreed inputs to the amounts recorded in the general ledger. We observed there was no spending shortfall for 2023.

2) Staff Time

- a) We obtained the DIA general ledger detail for the staff time for the Community & Public Affairs, Group Reservations, and Learning & Audience Engagement expense accounts for the period from January 1, 2023 through December 31, 2023. We noted allocations were made for the learning and audience engagement positions. We agreed the amount allocated to the expense reported in the preliminary 2023 Wayne County Art Institute Authority report prepared by the DIA.
- 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.

In order to complete the above, we recalculated the staff time expense allocation to Wayne County by obtaining 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 staff time expense allocation to Wayne County based on the DIA's methodology described below.

- i) In the group reservations department, there were three trips booked to the DIA from Wayne County for the period from January 1, 2023 through December 31, 2023. The costs recorded for these trips were assigned by multiplying the number of trips by the average time needed to create a reservation by the average hourly salary/fringe rate of the group reservation staff. For the period from January 1, 2023 through December 31, 2023, \$322.04 was recorded for Wayne County.
- ii) For the community engagement department, there were three community engagement manager positions whose wages and fringes were partially allocated to the County of Wayne, Michigan under the community collaborations section of the service agreement with the Wayne County Art Institute Authority. There are two community engagement managers whose time is allocated 75 percent to community partnerships. The total wages and fringes allocated for these positions were \$62,326.13, with \$20,775.37 allocated to Wayne County. Another community engagement manager's time is allocated 90 percent to community partnerships for wages from July 2023 through December 2023. The total wages and fringes allocated for this position were \$33,730.86, with \$14,616.71 allocated to Wayne County. The public affairs officer's time is allocated 60 percent to community partnerships. The total wages and fringes allocated for this position was \$43,526.21, with \$14,508.74 allocated to Wayne County. The total amount allocated to the community engagement department is \$139,583.20, with \$49,900.82 allocated to Wayne County.

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- iii) In the studio department, there were 290 hours of studio staff hours dedicated to on-site workshops and 329 hours of studio staff hours dedicated to off-site workshops for Wayne County for the period from January 1, 2023 through December 31, 2023. The costs recorded for studio time were assigned by multiplying the number of county-specific staff hours by the average studio hourly salary and fringe rate. For the period from January 1, 2023 through December 31, 2023, \$8,826.25 was recorded for on-site workshops and \$6,005.27 was recorded for off-site workshops for Wayne County. For the studio programs department, there was one community engagement manager position whose wages and fringes were partially allocated to the County of Wayne, Michigan under the community collaborations section of the service agreement with the Wayne County Art Institute Authority. The community engagement manager's time is allocated 40 percent to studio programs, with 8 percent allocated to Wayne County. The total wages and fringes allocated for this position was \$15,374.55, with \$3,074.91 allocated to Wayne County. The total amount allocated to the studio department is \$49,220.85, with \$17,906.43 allocated to Wayne County.
- iv) In the public programming department, there were 12 employees whose wages and fringes were partially allocated to the County of Wayne, Michigan under the community collaborations section of the service agreement with the Wayne County Art Institute Authority. A portion of the wages and fringes for those positions was allocated to Wayne County under the community collaborations section of the service agreement with the Wayne County Art Institute Authority based on actual hours worked on specific community collaborations projects. For the 12 employees, we agreed the project hours allocated to Wayne County to detail provided by the DIA with no exceptions. For the period from January 1, 2023 through December 31, 2023, the public programming department's wages and fringes recorded to Wayne County were \$46,164.39.

We were engaged by the DIA and the Wayne 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 Wayne County Residents," of the Art Institute Service Agreement between the Wayne County Art Institute Authority and the DIA for the period from January 1, 2023 through December 31, 2023. 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 Wayne 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 Wayne 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 13, 2024

## Exhibit I

Item	Financial		Description	City of Performance	Amount	Check No.	Invoice No.	Invoice Date	Vendor
	Row								
1	6750		Bus Reimbursement for Dickinson East Elementary 2/3/23	Hamtramck	\$ 226.00	503988	63728	6/28/2023	DHT Transportation
2	6750		Bus Reimbursement for Stevenson Middle school 2/1/23	Westland	\$ 226.00	503285	63394	3/23/2023	DHT Transportation
3	6750		Bus Reimbursement for East English High School 3/16/23	Detroit	\$ 516.00	503285	63970	3/30/2023	DHT Transportation
4	6750		Bus Reimbursement for Roosevelt Elementary 3/1/23	Westland	\$ 900.00	503290	91952721	3/3/2023	Trinity Transportation
5	6750		Bus Reimbursement for Eriksson Elementary 3/3/23	Plymouth	\$ 1,080.00	503290	91953003	3/6/2023	Trinity Transportation
6	6750		Bus Reimbursement for Salem High School 4/25/23	Canton	\$ 1,350.00	503487	91962295	4/26/2023	Trinity Transportation
7	6750		Bus Reimbursement for Metro Charter Academy 5/31/2023	Romulus	\$ 1,900.00	503804	101	5/5/2023	Metro Charter Academy
8	6750		Bus Reimbursement for Stevenson High School 11/13/22	Livonia	\$ 680.00	503787	86405	5/9/2023	Livonia Public Schools
9	6750		Bus Reimbursement for John Glen High School 4/26/23	Westland	\$ 507.65	503819	DS1154	5/23/2023	Wayne-Westland Community Schools
10	6750		Bus Reimbursement for John Glen High School 3/22/23	Westland	\$ 249.70	503819	DS1156	5/23/2023	Wayne-Westland Community Schools
11	6750		Bus Reimbursement for Davison Elementary 5/26/23	Detroit	\$ 452.00	503879	64052	6/8/2023	DHT Transportation
12	6750		Bus Reimbursement for Risen Christ Lutheran Church 7/19/23	Plymouth	\$ 990.00	504046	91981718	7/20/2023	Trinity Transportation
13	6750		Bus Reimbursement for Northwest Activity Center 7/21/23	Detroit	\$ 1,017.00	504021	64849	8/3/2023	DHT Transportation
14	6750		Bus Reimbursement for Macdowell Elementary 7/27/23	Taylor	\$ 678.00	504147	64919	8/3/2023	DHT Transportation
15	6750		Bus Reimbursement for Stevenson High School 10/19/23	Livonia	\$ 720.00	504474	65362	10/27/2023	DHT Transportation
16	6750		Bus Reimbursement for Central High School 10/3/23	Detroit	\$ 240.00	504379	65161	10/27/2023	DHT Transportation
17	6750		Bus Reimbursement for Salem High School 9/28/23	Plymouth	\$ 2,610.00	504578	4539	11/13/2023	Wayne-Westland Community Schools
18	6750		Bus Reimbursement for Washington Elementary 11/21/23	Wyandotte	\$ 1,144.00	504496	92003451	11/28/2023	Trinity Transportation
19	6750		Bus Reimbursement for Meridian Elementary 10/6/23	Grosse Ile	\$ 1,150.75	504719	B24004	11/29/2023	Grosse Ile Township Schools
20	6750		Bus Reimbursement for DPSCD Cultural Passport 23/23 November/December	Detroit	\$ 3,010.00	504570	65450	12/5/2023	DHT Transportation
21	6750		Bus Reimbursement for Wayne-Westland Community Schools November	Westland	\$ 2,415.00	504729	DS1249	12/5/2023	Wayne-Westland Community Schools
22	6750		Bus Reimbursement for Jefferson Elementary 12/15/23	Wyandotte	\$ 950.00	504724	92007912	12/19/2023	Trinity Transportation
23	6750		Bus Reimbursement for Wick Elementary 12/14/23	Romulus	\$ 950.00	504724	92007677	12/19/2023	Trinity Transportation
24	6750		Bus Reimbursement for Horizon High School 12/13/23	Hamtramck	\$ 240.00	504721	65634	12/21/2023	DHT Transportation
25	6750		Bus Reimbursement for Old Redford Academy 12/19/23	Detroit	\$ 720.00	504721	65407	12/21/2023	DHT Transportation

## Exhibit II

Item	Financial Row	Description	City of Performance	Amount	Check No.	Invoice No.	Invoice Date	Vendor
1	6750	Bus Reimbursement for Bridgewater Seniors 1/12/23	Brownstown Twp.	\$ 1,250.00	1095865	23-019	2/2/2023	Premium Event Services
2	6750	Bus Reimbursement for Greater Grace Temple Seniors 3/17/23	Detroit	\$ 1,250.00	1140038	23-061	4/3/2023	Premium Event Services
3	6750	Bus Reimbursement for Livonia Senior Center 3/30/23	Livonia	\$ 1,825.00	1146812	23-070	4/19/2023	Premium Event Services
4	6750	Bus Reimbursement for WCCCD Seniors 4/13/23	Wayne	\$ 1,250.00	1158637	23-088	5/10/2023	Premium Event Services
5	6750	Bus Reimbursement for Wider Circle Seniors 4/26/23	Westland	\$ 1,250.00	1158637	23-089	5/10/2023	Premium Event Services
6	6750	Bus Reimbursement for Village Center Apartments 6/7/23	Detroit	\$ 1,250.00	1179927	23-122	6/8/2023	Premium Event Services
7	6750	Bus Reimbursement for Matrix Senior Wellness Program 8/11/23	Detroit	\$ 1,550.00	1246551	23-188	8/23/2023	Premium Event Services
8	6750	Bus Reimbursement for Hartford Village Seniors 8/24/23	Detroit	\$ 1,400.00	1246551	23-200	9/7/2023	Premium Event Services
9	6750	Bus Reimbursement for Columbia Court 9/13/23	Belleville	\$ 1,150.00	1252405	23-212	9/20/2023	Premium Event Services
10	6750	Bus Reimbursement for Saint Charles Lwanga Parish Seniors 9/27/23	Detroit	\$ 1,150.00	1264980	23-233	10/15/2023	Premium Event Services
11	6750	Bus Reimbursement for Greenwood Villa Senior Apartments 9/28/23	Westland	\$ 1,250.00	1269289	23-234	10/15/2023	Premium Event Services
12	6750	Bus Reimbursement for Our Lady of Good Counsel Senior Life Group 10/26/23	Plymouth	\$ 1,250.00	1271660	23-249	10/25/2023	Premium Event Services
13	6750	Bus Reimbursement for Wider Circle Seniors 10/20/23	Westland	\$ 1,250.00	1271660	23-249	10/25/2023	Premium Event Services
14	6750	Bus Reimbursement for GESU Leisure Senior Group 11/1/23	Detroit	\$ 1,250.00	1306329	23-261	11/8/2023	Premium Event Services
15	6750	Bus Reimbursement for Bridgewater by Del Webb Seniors 11/1/23	Brownstown Twp.	\$ 1,250.00	1306329	23-261	11/8/2023	Premium Event Services
16	6750	Bus Reimbursement for Lexington Village Seniors 12/6/23	Detroit	\$ 1,150.00	1304846	23-297	12/8/2023	Premium Event Services
17	6750	Bus Reimbursement for Ecourse Senior Center 12/6/23	Ecourse	\$ 1,325.00	1304846	23-297	12/8/2023	Premium Event Services
18	6750	Bus Reimbursement for Redford Seniors 10/19/23	Redford	\$ 1,250.00	1317085	24-102	12/22/2023	Premium Event Services
19	6750	Bus Reimbursement for GESU Leisure Group Seniors 12/6/23	Detroit	\$ 1,250.00	1308951	24-105	12/22/2023	Premium Event Services
20	6750	Bus Reimbursement for Village of Redford Seniors 12/6/23	Redford	\$ 1,425.00	1308951	24-105	12/22/2023	Premium Event Services

## Exhibit III

Item	Financial Row	Description	City of Performance	Amount	Check No.	Invoice No.	Invoice Date	Vendor
1	6391	Commissioned works for James Barnor exhibit and writing workshop	Detroit	\$ 4,000.00	1258062	2866	9/29/2023	InsideOut Literary Arts
2	6396	2023 Concert of Colors - Stage Production Director	Detroit	\$ 4,500.00	1208109	5-17-2023-0004223	7/26/2023	David Shelley
3	6397	Unarmed Security Officer	Detroit	\$ 3,744.90	1224339	0053DIA	7/30/2023	CityShield Security Services
4	6398	Operations Manager - 2023 Concert of Colors	Detroit	\$ 4,225.00	1201664	5-10-2023-0004207	5/15/2023	Steven Byme
5	6442	Banners and signs for Concert of Colors	Detroit	\$ 5,690.36	1201703	21684	6/29/2023	BSC / DPS
6	6737	Saturday Concert of Colors buffet	Detroit	\$ 2,280.00	503964	000040	7/26/2023	Small World Kitchen
7	7014	Tents for the Concert of Colors	Detroit	\$ 4,225.33	1201676	R2747	6/2/2023	S&R Event Rental
8	7017	2023 Concert of Colors AV & Staging	Detroit	\$64,863.65	1197481	23-20254	6/29/2023	AVL Creative
9	7019	Backline gear and technician for Concert of Colors	Detroit	\$ 8,300.00	504178	17557	7/22/2023	N V Rentals, Inc.
10	7022	Concert of Colors services	Detroit	\$ 8,000.00	1237278	23-20254	7/28/2023	AVL Creative