

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. and the Oakland County Art Institute Authority Board, solely to assist you in determining if the Detroit Institute of Arts, Inc. (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 Detroit Institute of Arts, Inc. for the year ended December 31, 2018. 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 2.4.2, Student Curriculum Development
- Section 2.4.4, Senior Programs
- Section 2.4.5, Community Collaborations

As part of our procedures we were requested to agree information from the 2018 Oakland County Art Institute Authority report prepared by the DIA to supporting documentation. This report is submitted to the Authority after our procedures are completed.

Section 2.4.2 - 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 2018 Oakland County Art Institute Authority report prepared by the DIA, total spending on school programs was as follows:

Transportation	\$115,343.33
Staff time - Group reservations and learning & audience engagement (school relations coordinator and gallery teachers)	\$122,159.00
Total school program spending	\$237,502.33
Service agreement	\$150,000.00
Variance	\$87,502.33

The procedures and the associated findings are as follows:

I) 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, 2018 through December 31, 2018 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 review 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 #11, #13, and #14 in Exhibit I in the total amount of \$1,740.65 were related to transportation provided for trips in 2017 that were recorded in the Oakland County expense account in 2018 and not accrued for in the year ended December 31, 2017. No exceptions were identified in the testing of the sample of transactions accounted for under Oakland County transportation expense.

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2) Admission

- a) We compared the number of students that participated in the free transportation program for the period from January 1, 2018 through December 31, 2018 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 noted that the total number of students that were reserved for field trips to the DIA was 20,668. 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.

3) Staff Time

- a) We obtained the DIA general ledger detail for the staff time for the group reservations, community & public affairs, and learning & audience engagement (gallery teachers and school relations coordinator) departments for the period from January 1, 2018 through December 31, 2018 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 2018 Oakland County Art Institute Authority report. We noted no expenses from Community & Public Affairs were allocated under the Student Curriculum Development program in the period from January 1, 2018 through December 31, 2018.
- 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 reviewing data maintained in the DIA's group reservation system and internal departmental reports. We noted the allocation methodologies described below were utilized. No exceptions were identified in recalculating the expense allocation to Oakland County based on DIA's methodology described below:
 - i) In the learning & 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. For the year ended December 31, 2018, 60 percent, or \$35,823, of the school relations coordinator wages and fringes was allocated to the counties of Oakland, Wayne, and Macomb, Michigan with \$11,941 allocated to Oakland County.

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- 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, 2018, \$210,084 of the gallery teachers' wages and fringes expenses were allocated to the counties of Oakland, Wayne, and Macomb, Michigan. Of the \$210,084, 27 percent, or \$56,850, was allocated to Oakland County.

- iii) In the group reservations department, there are seven 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, 2018, 78.75 percent, or \$197,215, 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, 2018, 27 percent of the \$197,215, or \$53,368, of the group reservations department's wages and fringes expenses allocated to the counties of Oakland, Wayne, and Macomb, Michigan was allocated to Oakland County.

Section 2.4.4 - 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."

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According to the preliminary 2018 Oakland County Art Institute Authority report prepared by the DIA, total spending on senior programs was as follows:

Senior Millage Program - Marketing and exposes	\$92,170.08
Staff time - Community relations, group reservations, and learning & audience engagement	\$19,259.52
Total senior program spending	\$111,429.60
Service agreement	\$100,000.00
Variance	\$11,429.60

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, 2018 through December 31, 2018 and compared the amount to the program expenses reported in the preliminary 2018 Oakland County Art Institute Authority report prepared by the DIA. We noted 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 2018 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 25 transactions was judgmentally selected. We ensured the expense amount per the general ledger agreed to the supporting detail provided and that, per review 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 testing of 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, 2018 through December 31, 2018 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 2018 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, Michigan by reviewing data maintained in the DIA's group reservation system and internal departmental reports. We noted the allocation methodologies described below were utilized. No exceptions were identified in recalculating the expense allocation to Oakland County, Michigan based on DIA's methodology described below.
- i) In the group reservations department, there are seven 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, 2018, approximately 19 percent, or \$47,785, 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, Michigan 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, 2018, 31 percent of the \$47,785, or \$14,615, of the total group reservation department's wages and fringes expenses allocated to the counties of Oakland, Wayne, and Macomb, Michigan was allocated of Oakland County.
 - ii) In learning & 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 Oakland County Art Institute Authority. The vice president of learning & audience engagement's time was allocated 3 percent to the senior program. The community relations specialist of learning & audience engagement's time was allocated 20 percent to the senior program. For the year ended December 31, 2018, \$13,934 of the learning & audience engagement 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. For the year ended December 31, 2018, 33 percent, or \$4,645, of the total learning & audience engagement's wages and fringes expenses allocated to the counties of Oakland, Wayne, and Macomb, Michigan was allocated to Oakland County, Michigan.

Section 2.4.5 - 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."

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According to the preliminary 2018 Oakland County Art Institute Authority report prepared by the DIA, total spending on community programs was as follows:

Community group programs	\$249,421.72
Staff time - Community relations, public affairs, group reservations, public programs, and learning & audience engagement	\$78,138.55
Total investment	\$327,560.27
Service agreement	\$300,000.00
Variance	\$27,560.27

The procedures and the associated findings are as follows:

1) Community Group Programs

- a) We obtained the DIA general ledger detail for the Oakland County expenses related to community programs, including DIA Away and various community group programs, for the period from January 1, 2018 through December 31, 2018 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.
- 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 review of the support, the expense related to the DIA Away or other community group programs and, therefore, was properly classified as an expense of that program. We noted that certain expenses were allocated to Oakland County, Michigan at a rate determined by the level of benefit received by Oakland County, Michigan. No exceptions were identified in the testing of 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 & public affairs, public programs, and learning & audience engagement staff time for the period from January 1, 2018 through December 31, 2018 and compared the amount to the expense reported in the preliminary 2018 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 2018 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 expense allocation to Oakland County, Michigan by reviewing data maintained in the DIA's group reservation system and internal departmental reports. We noted the allocation methodologies described below were utilized. No exceptions were identified in recalculating the expense allocation to Oakland County, Michigan based on DIA's methodology described below.
- i) For the community & 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. The officer of community & public affairs' time is allocated 60 percent to community collaborations. The executive director of community & 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, approximately \$89,509 of the community relations 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 year ended December 31, 2018, \$36,096 of the community relations department's wages and fringes expenses was allocated to Oakland County, Michigan.
- ii) In the group reservations 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. 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, 2018, approximately 2 percent, or \$5,418, 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, Michigan 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, 2018, approximately \$2,627 of the group reservations department's wages and fringes expenses was allocated to the counties of Oakland, Wayne, and Macomb, Michigan was allocated to Oakland County, Michigan.

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- iii) In the learning & audience engagement department, there are six positions, whose wages and fringes are partially allocated to the counties of Oakland, Wayne, and Oakland, Michigan under the community collaborations section of the service agreement with the Oakland County Art Institute Authority. The community programs specialist/manager's time is allocated 60 percent to community collaborations. The wages and fringe benefit expenses were reduced by wages and fringe benefit expenses associated with the Inside/Out program. The vice president's time is allocated 30 percent to community collaborations. The director of public programming's time is allocated 15 percent to community collaborations. The studio outreach coordinator's time is allocated 60 percent to community collaborations. There is a community relations coordinator's time allocated at 3 percent to only Oakland County, Michigan under community collaborations. Allocations are based on the estimated time spent on community collaborations for each individual. The wages and fringes are then divided evenly among the three counties. For the year ended December 31, 2018, \$38,124 of the learning & audience engagement department's wages and fringes expenses was allocated to Oakland County, Michigan under the community collaborations section of the service agreement with the Oakland County Art Institute Authority. For the year ended December 31, 2018, \$9,763 of the community relations department's wages and fringes expenses was allocated to Oakland County, Michigan. The community relations coordinator's wages and fringe expenses are allocated at 3 percent, \$1,080, to Oakland County, Michigan. The studio outreach coordinator's wages and fringe expenses are allocated at 20 percent, or \$10,675 to Oakland County, Michigan. The vice president of learning & audience engagement's wages and fringes expenses are allocated at 10 percent, or \$13,902, to Wayne County, Michigan. Additionally, the director of public programming's time is allocated at 2 percent, or an additional \$2,704, under community collaborations to Oakland County, Michigan.
- iv) In the public programming department, there are 12 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 County, Michigan and Wayne County, 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 12 positions, we agreed the project hours allocated to Oakland County, Michigan to the detail provided by the DIA with no exceptions. For the year ended December 31, 2018, \$1,292 of the public programming department's wages and fringes expenses was allocated to Oakland County, Michigan.

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We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the Detroit Institute of Arts, Inc.'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 Detroit Institute of Arts, Inc. for the year ended December 31, 2018. 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 Detroit Institute of Arts, Inc. 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.

Alante & Morson, PLLC

April 17, 2019

Exhibit I

Item	Financial Row	Description	Amount	Check No.	Invoice No.	Date	Vendor
1	6750	Bus Reimbursement for Auburn Elementary 10/11/18	\$314.25	203468	A0019220	11/9/2018	AVONDALE SCHOOL DISTRICT
2	6750	Bus Reimbursement for Deerfield Elementary 10/10/18	\$897.00	203384	10/10/2018 for Deerfield Elementary	10/10/2018	AVONDALE SCHOOL DISTRICT
3	6750	Bus Reimbursement for Ferndale MS 10/17/18	\$400.00	203304	10669	10/26/2018	Ferndale Public Schools
4	6750	Bus Reimbursement for Andersonville 5/18/18	\$605.00	203388	111618	5/17/2018	CLARKSTON COMMUNITY SCHOOLS
5	6750	Bus Reimbursement for South Oakland YMCA 7/19/18	\$266.00	201664	43293	7/18/2018	TRINITY INC
6	6750	Bus Reimbursement for Frederick Douglas Oak Park 6/29/18	\$400.00	201562	56075	8/7/2018	DHT TRANSPORTATION
7	6750	Bus Reimbursement for YMCA North Oakland 8/9/18	\$503.50	202625	91604181	8/13/2018	TRINITY INC
8	6750	Bus Reimbursement for Bloomfield Hills MS 6/11/18	\$840.09	201620	A0001675	6/29/2018	BLOOMFIELD HILLS SCHOOLS
9	6750	Bus Reimbursement for IA-West 11/9/18	\$1,860.00	203677	MI200011	12/5/2018	HURON VALLEY SCHOOLS
10	6750	Bus Reimbursement for Troy HS 11/7/18	\$538.53	203555	TRNS000043	11/27/2018	TROY SCHOOL DISTRICT
11	6750	11/7/17 bus trip - East Hills Middle sch	\$275.11	198450	NOV7-17EHM#2	11/7/2017	BLOOMFIELD HILLS SCHOOLS
12	6750	Shrine Catholic Grade School 1/20/18 (Royal Oak)	\$315.00	198482	34122 Shrine Catholic Grade School 1/20/18	1/20/2018	TRINITY INC
13	6750	10/13/17 Thompson field trip	\$1,190.54	198451	993	2/5/2018	BOARD OF EDUCATION SOUTHFIELD PUBLIC SCHOOLS
14	6750	Bus Reimbursement for Berkley High School 12/15/17	\$275.00	198926	SJH154	2/23/2018	BERKLEY SCHOOL DISTRICT
15	6750	Bus Reimbursement for Bloomfield Hills HS 3/6/18 - Bus 1	\$228.80	199689	MAR6-2018 BUS 1	3/6/2018	BLOOMFIELD HILLS SCHOOLS
16	6750	Bus Reimbursement for St. Catherine of Siena Academy 2/23/18	\$1,605.76	199550	SCA02	3/19/2018	ST. CATHERINE of SIENA ACADEMY
17	6750	Bus Reimbursement for Meadow brook 2/21/18	\$389.26	199547	AR0000374 2/21/18 MEADOWBROOK	3/23/2018	Rochester Community Schools
18	6750	Bus Reimbursement for Walled Lake Western 3/2/18	\$304.99	199560	030218-1	4/9/2018	WALLED LAKE CONSOLIDATED SCHOOLS
19	6750	Bus Reimbursement for Troy Union 3/28/18	\$508.31	199888	TRNS000038	4/18/2018	TROY SCHOOL DISTRICT
20	6750	Bus Reimbursement for Lakeville Elem 5/10/18	\$306.36	200458	2018022	5/11/2018	OXFORD COMMUNITY SCHOOLS
21	6750	Bus Reimbursement for Davisburg 4/18/18	\$1,848.00	200489	968 DAVISBURG ELEM TRIP DIA BUS REIMB	5/31/2018	HOLLY AREA SCHOOLS
22	6750	Bus Reimbursement for Scripps MS 5/4/18	\$261.00	200750	5/4/2018 DIA Field Trip-Scripps MS	6/1/2018	LAKE ORION COMMUNITY SCHOOLS
23	6750	Bus Reimbursement for Hiller Elementary 5/23/18	\$159.71	200751	5/23/2018 DIA Bus trip	6/13/2018	LAMPHERE SCHOOLS
24	6750	Bus Reimbursement for McGregor 5/17/18	\$389.26	201085	AR0000408	6/27/2018	Rochester Community Schools
25	6750	Bus Reimbursement for Gill Elementary 5/23/18 - Bus 2	\$198.75	201050	AR104942	6/27/2018	Farmington Public Schools

Exhibit II

Item	Financial Row	Description	Amount	Check No.	Invoice No.	Date	Vendor
1	6610	Media Authorization - TATM Fall 2018 Radio Buy (\$20,000 allocated between all three counties)	\$8,600.00	201963	33791	8/21/2018	DUFFEY PETROSKY
2	6630	THE KID (playdate: 9/27/18) terms: \$350 flat (allocated between all three counties)	\$116.66	202926	19763	10/8/2018	JANUS FILMS
3	6730	Senior Thursday Reception - 7/12/18 - 13333 (\$450 allocated between all three counties)	\$149.99	201394	1476	7/15/2018	Culinaire International Inc.
4	6730	Senior Thursday Reception - 8/30/18 - 14148 (\$1,350 allocated between all three counties)	\$449.96	202147	1604	9/2/2018	Culinaire International Inc.
5	6730	Senior Thursday Reception - 11/8/18 - 15431 (\$810 allocated between all three counties)	\$269.97	203294	1815	11/12/2018	Culinaire International Inc.
6	6730	Senior Thursday Reception - 12/6/18 - 15874 (\$247.50 allocated between all three counties)	\$82.49	203721	1868	12/10/2018	Culinaire International Inc.
7	6750	Bus Reimbursement for Senior Thursday 7/5/18 - The Village of Royal Oak - OAK	\$925.00	201595	18-112	8/6/2018	PREMIUM EVENT SERVICES, LLC
8	6750	Bus Reimbursement for Senior Thursday 8/30/18 - Zanie Janie Coffee Shop Seniors (Holly) - OAK	\$825.00	202615	18-121	8/28/2018	PREMIUM EVENT SERVICES, LLC
9	6750	Bus Reimbursement for Senior Thursday 9/6/18 - Addison Twp Senior Center - OAK	\$800.00	203272	18-130	9/19/2018	PREMIUM EVENT SERVICES, LLC
10	6750	Bus Reimbursement for Senior 10/18/18 - Walled Lake Villa Apartments - OAK	\$600.00	203441	18-155	10/25/2018	PREMIUM EVENT SERVICES, LLC
11	6750	Bus Reimbursement for Senior Thursday 11/8/18 - South Lyon Center for Active Adults - OAK	\$875.00	203441	18-169	11/13/2018	PREMIUM EVENT SERVICES, LLC
12	6750	Bus Reimbursement for Senior Thursday 11/29/18 Philippine American Cultural Center (Southfield) - OAK	\$900.00	2036795	18-197	12/17/2018	PREMIUM EVENT SERVICES, LLC
13	6610	Newspaper & Radio Spending	\$497.18	200323	032619	5/15/2018	DUFFEY PETROSKY
14	6630	Say Amen, Somebody film rental (playdates: 12/27/18) terms: flat fee of \$400.00 + \$5 shipping (allocated between all three counties)	\$133.33	200946	B06522	6/22/2018	MILESTONE FILM & VIDEO INC
15	6640	4/12/18 Early Bird senior Expo Somerset (Troy)	\$425.00	199072	3242 4/12/18 Early Bird senior Expo Somerset	3/15/2018	Gazette Media Group Inc.
16	6730	Senior Thursday Reception - 1/11/18 (\$675 allocated between all three counties)	\$224.98	198340	240974	1/15/2018	SODEXO, INC & AFFILIATES
17	6730	Senior Thursday Reception - 3/29/18 - 11880 (\$990 allocated between all three counties)	\$329.97	199500	241148	4/1/2018	SODEXO, INC & AFFILIATES
18	6730	Senior Thursday Reception - 5/3/18 - 12368 (\$1,057.50 allocated between all three counties)	\$352.46	200167	1277	5/7/2018	Culinaire International Inc.
19	6730	Senior Thursday Reception - 6/28/18 - 13129 (\$697.50 allocated between all three counties)	\$232.48	201219	1454	7/2/2018	Culinaire International Inc.
20	6750	Bus Reimbursement for Senior Thursday 2/8/18 - Meadow Brook Garden Club - OAK (Rochester)	\$800.00	199306	18-026	2/28/2018	PREMIUM EVENT SERVICES, LLC
21	6750	Bus Reimbursement for Senior Thursday 3/13/18 - Faith Lutheran Church (Troy) - OAK	\$462.50	199218	18-042	3/20/2018	PREMIUM EVENT SERVICES, LLC
22	6750	Bus Reimbursement for Senior Thursday 4/12/18 - DAI Care Services (Troy) - OAK	\$925.00	199660	18-053	4/18/2018	PREMIUM EVENT SERVICES, LLC
23	6750	Bus Reimbursement for Senior Thursday 4/26/18 - Wixom Senior Center - OAK	\$750.00	199660	18-059	5/4/2018	PREMIUM EVENT SERVICES, LLC
24	6750	Additional Senior Buses for 5/31/18 - Sedan for ADA Farmington Hills Inn - OAK	\$180.00	200691	18-084	6/10/2018	PREMIUM EVENT SERVICES, LLC
25	6750	Bus Reimbursement for Senior Thursday 6/7/18 - Waterford Church of Christ - OAK	\$975.00	200956	18-097	6/27/2018	PREMIUM EVENT SERVICES, LLC

Exhibit III

Item	Financial Row	Description	Amount	Check No.	Invoice No.	Date	Vendor
1	6380	MIC - Stipend for workshops community meetings Friday night workshop evaluation and painting assistance (Clarkston)	\$2,100.00	202687	Mural-2018	10/17/2018	Denyse Couture
2	6410	MIC - Pounce Pattern (Clarkston Event)	\$800.00	201887	181182	8/27/2018	Vector Lab LLC
3	6410	MIC - BEHR Premium Plus Ultra 5 gal. #PR-W15 Ultra Pure White Satin Enamel Exterior Paint and Primer in One	\$176.00	202198	5747606	8/31/2018	THE HOME DEPOT CRC
4	6710	JCC - Travel Reimbursement for Fr. Patrick Desbois for 10.21.18 (West Bloomfield)	\$765.00	203419	10/21/18-DJBF	11/27/2018	Jewish community of Metropolitan Detroit
5	6710	A. GILFORD E/R 9/21-23/18 Neigh Project (Clarkston)	\$121.05	202392	A. GILFORD E/R 9/21-23/18 Neigh Proj	9/24/2018	ALEX GILFORD
6	6710	6/30/18 Clarkston Heritage Museum	\$40.55	201777	E/R 6/30/18 Clarkston Heritage Museum	8/27/2018	ALEX GILFORD
7	6710	9/14-16/18 NEIGH Proj Mural Clarkston	\$121.05	202032	E/R 9/14-16/18 NEIGH Proj Mural Clarkston	9/17/2018	ALEX GILFORD
8	6710	V.VALDEZ/E.R. NEIGHBO MURAL PAINTING /9-22-18 (Clarkston)	\$320.80	202544	V.VALDEZ/E.R. NEIGHBO MURAL PAINTING /9-22-18	10/8/2018	VITO VALDEZ
9	6750	SCG Bus Reimbursement for Grace Centers 8/18/18 (Pontiac)	\$800.00	202443	18-122	8/28/2018	PREMIUM EVENT SERVICES, LLC
10	6750	SCG - Bus Reimbursement for OLSHA 10/20/18 (Pontiac)	\$925.00	203441	18-157	10/25/2018	PREMIUM EVENT SERVICES, LLC
11	6750	SCG - Bus Reimbursement for OLSHA Comm Group 12/6/18 (Pontiac)	\$875.00	203695	18-194	12/17/2018	PREMIUM EVENT SERVICES, LLC
12	6370	AAP - 11.13.18 Yung Shing Le - Oakland Venue Fee	\$1,214.03	203058	NOV13-18	11/7/2018	OAKLAND COMMUNITY COLLEGE
13	6370	EOE Music for Community Leaders event on 11/15/2018 (\$400 allocated to all three counties)	\$133.20	203379	NOV15-18	11/19/2018	XIAODONG HOTTMANN
14	6730	20181115_CountyLeaders_13262 (\$8,075 allocated to all three counties)	\$2,691.40	203569	1838	11/19/2018	Culinaire International Inc.
15	6700	COUNTY LEADERS #13262 November 11 2018 (\$770 allocated to all three counties)	\$256.64	203868	1291	11/15/2018	UNIVERSAL SPECIAL EVENTS, INC.
16	6540	R/C 5/5/18 Various APMHM Exps frm NP to P046 (Rochester Hills)	\$170.00	200887	264380	7/3/2018	Wei-Chein Dow
17	6710	E/R JAN 2018 DIA AWAY (Bloomfield)	\$67.06	199016	E/R 2/	3/1/2018	Julia Toro
18	6710	E/R 5/28/18 Kensington Park Art Fair	\$32.57	200537	E/R 5/22/18 M. Goe Kensington Art Fair Travel	6/11/2018	Michael Goe
19	6710	E/R 6/2/18 ART ON THE GRAND w rk shp (Farmington)	\$17.88	200537	E/R 6/2/18 M. Goe Art on the Grand W/S Travel	6/11/2018	Michael Goe
20	6710	E/R 6/12-28/18 I/O MEETINGS (Ferndale & Clarkston)	\$50.50	201063	E/R 6/12-28/18 I/O Meetings	7/12/2018	Jillian Reese
21	6710	E/R1/30/18 Our Lady of Refuge-DIA Aw ay (West Bloomfield)	\$17.17	198493	E/R 01/30/18 M. Chappuis Our Lady of Refuge Travel	2/12/2018	Merlin Chappuis
22	6730	EOE_20180518_CountyLeadersNight_9487 (\$8,565 allocated to all three counties)	\$2,854.71	200655	1330	5/21/2018	Culinaire International Inc.
23	6750	SCG Bus Reimbursement for OLSHA 6/16/18 (Pontiac)	\$800.00	200956	18-101	7/5/2018	PREMIUM EVENT SERVICES, LLC
24	6750	SCG Bus Reimbursement Center for Wellness 6/7/18 (Oak Park)	\$750.00	200614	18-082	6/10/2018	PREMIUM EVENT SERVICES, LLC
25	6750	SCG Bus Reimbursement for OLSHA 5/29/18 (Pontiac)	\$800.00	200614	18-080	6/10/2018	PREMIUM EVENT SERVICES, LLC