

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

To the Detroit Institute of Arts, Inc. and 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, Inc. and the Wayne 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 Wayne County Residents" of the Art Institute Service Agreement between the Wayne County Art Institute Authority (the "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 Wayne 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 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."

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

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

Transportation	\$186,494.28
Staff time - Group Reservations and Learning & Audience Engagement (School Relations Coordinator and gallery teachers)	\$232,717.00
Total school program spending	\$419,211.28
Service agreement	\$150,000.00
Variance	\$269,211.28

The procedures and the associated findings are as follows:

1) Transportation

- a) We obtained the DIA general ledger detail for the Wayne County, Michigan (Wayne 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 Wayne County Art Institute Authority report prepared by the DIA.
- 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, therefore, was properly classified as an expense of that program. There was one exception noted in Exhibit I; Sample transaction #16 resulted in an exception for \$100.00 that was improperly accounted for in Wayne County. The school NexTech High School of Metro Detroit is located in Beverly Hills, Oakland County, Michigan; therefore, this invoice should have been expensed and allocated to County of Oakland, Michigan. No other exceptions were identified.

2) Admission

- a) We compared the number of students who participated in the free transportation program for the period from January 1, 2018 through December 31, 2018 reported in the preliminary Wayne 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 34,360. 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 Wayne County Art Institute Authority report.

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

3) Staff Time

- a) We obtained the DIA general ledger detail for the staff time for Group Reservations, Community & Public Affairs, and Learning & Audience Engagement (gallery teachers and School Relations Coordinator) for the period from January 1, 2018 through December 31, 2018 and compared the amount to the expense reported in the preliminary Wayne 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 Wayne County Art Institute Authority report. We noted no expenses from Community & Public Affairs were allocated under 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 Wayne 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 Wayne County based on the 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 Oakland, Wayne, and Macomb counties under the Student Curriculum Development section of the service agreement with the Wayne County Art Institute Authority. The portion of wages and fringes of this position allocated to the counties is split evenly amongst the three counties in respect to employee's percentage of allocation to this program. For the year ended December 31, 2018, 60 percent, or \$35,823, of the School Relations Coordinator wages and fringes was allocated to Oakland, Wayne, and Macomb counties, with \$11,941 allocated to Wayne County.
  - ii) There are 10 gallery teacher positions whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb counties under the Student Curriculum Development section of the service agreement with the Wayne 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 Oakland, Wayne, and Macomb counties 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 expense was allocated to Oakland, Wayne, and Macomb counties. Of the \$210,084, 54 percent, or \$113,876, was allocated to Wayne County.

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

iii) In the Group Reservations department, there are seven positions whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb counties under the Student Curriculum Development section of the service agreement with the Wayne 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 Wayne 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 Oakland, Wayne, and Macomb counties under the Student Curriculum Development section of the service agreement with the Wayne County Art Institute Authority. The allocation to Wayne County is based on the percentage of Wayne County school reservations compared to the total tri-county school reservations. For the year ended December 31, 2018, approximately 54 percent of the \$197,215, or \$106,900, of the Group Reservations department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb counties was allocated to Wayne County.

**Section 2.4.4 - 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 2018 Wayne County Art Institute Authority report prepared by the DIA, total spending on senior programs was as follows:

Senior Millage Program - Marketing, exposes	\$111,752.53
Staff time - Community Relations, Group Reservations, and Learning & Audience Engagement	\$24,514.11
Total senior program spending	\$136,266.53
Service agreement	\$100,000.00
Variance	\$36,266.64

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

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 Wayne 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 Wayne 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 Wayne 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. The sample transaction #16 in Exhibit II in the amount of \$195.04 was a Sodexo charge relating to an expense incurred in 2017, but the reimbursement was recorded in Wayne County expense accounts in 2018 and not accrued for in the year ended December 31, 2017. There were no exceptions identified in the testing of the sample of transactions accounted for in the Wayne 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 Wayne 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 Wayne 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.

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

- c) We recalculated the expense allocation to Wayne 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 Wayne County 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 Oakland, Wayne, and Macomb counties under the Senior Programs section of the service agreement with the Wayne 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 Oakland, Wayne, and Macomb counties under the Senior Programs section of the service agreement with the Wayne County Art Institute Authority. The allocation to Wayne County is based on the percentage of Wayne County senior trip reservations compared to the total tri-county senior trip reservations. For the year ended December 31, 2018, approximately 42 percent of the \$47,785, or \$19,869, of the total group reservation department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb counties was allocated to Wayne County.
  - ii) In Learning & Audience Engagement, there were two positions whose wages and fringes were partially allocated to Oakland, Wayne, and Macomb counties under the Senior Programs section of the service agreement with Wayne 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 Oakland, Wayne, and Macomb counties under the Senior Programs section of the service agreement with the Wayne 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 Oakland, Wayne, and Macomb counties was allocated to Wayne County.

**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."

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

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

Community Group Programs	\$267,908.97
Staff time - Community Relations, Public Affairs, Group Reservations, Public Programs, and Learning & Audience Engagement	\$95,158.47
Total investment	\$363,067
Service agreement	\$300,000.00
Variance	\$63,067.44

The procedures and the associated findings are as follows:

I) Community Group Programs

- a) We obtained the DIA general ledger detail for the Wayne 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 Wayne 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 Wayne 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 Wayne County at a rate determined by the level of benefit received by Wayne County. The sample transactions #15 and #18 in Exhibit III in the amounts of \$500 and \$250, respectively, are Travel Reimbursement and a Space Rental relating to an expense incurred in 2017, but the reimbursement was recorded in Wayne County expense accounts in 2018 and not accrued for in the year ended December 31, 2017. Transaction #19 in Exhibit III for \$27.78 was improperly accounted for in the Wayne County employee expense account. We noted that the school the employee traveled to was in Washtenaw County. No other exceptions were noted.

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

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 Wayne 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 Wayne 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 Wayne 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 Wayne County 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 Oakland, Wayne, and Macomb counties under the Community Collaborations section of the service agreement with the Wayne 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 Oakland, Wayne, and Macomb counties under the Community Collaborations section of the service agreement with the Wayne County Art Institute Authority. For the year ended December 31, 2018, \$17,317 of the Community Relations department's wages and fringes expenses was allocated to Wayne County.



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

- ii) In the Group Reservations department, there are seven positions whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb counties under the Community Collaborations section of the service agreement with the Wayne 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 Wayne 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 \$5,419, of the Group Reservations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb counties under the Community Collaborations section of the service agreement with the Wayne County Art Institute Authority. The allocation to Wayne County is based on the percentage of Wayne County community group reservations compared to the total tri-county community group reservations. For the year ended December 31, 2018, approximately \$164 of the Group Reservations department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb counties was allocated to Wayne County.
  
- iii) In the Learning & Audience Engagement Department, there are six positions whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb counties under the Community Collaborations section of the service agreement with the Wayne 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 20 percent to only Wayne County under the 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, \$57,725 of the Learning & Audience Engagement department's wages and fringes expenses was allocated to Wayne County under the Community Collaborations section of the service agreement with the Wayne County Art Institute Authority. For the year ended December 31, 2018, \$9,763 of the community program manager's wages and fringes expenses was allocated to Wayne County. The studio outreach coordinator's wages and fringe expenses are allocated at 20 percent, or \$10,675 to Wayne County. The community program specialist's wages and fringe expenses are allocated at 20 percent, or \$8,513 to Wayne County. The vice president of learning and audience engagement's wages and fringes expenses are allocated 10 percent, or \$13,902 to Wayne County. Additionally, the director of public programming's time is allocated at 15 percent, or an additional \$14,873, under Community Collaborations to Wayne County.

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

- iv) In the Public Programming department, there are 12 positions whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb counties 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 is allocated to Oakland and Wayne counties 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 positions, we agreed the project hours allocated to Wayne County to detail provided by the DIA with no exceptions. For the year ended December 31, 2018, \$19,952 of the Public Programming department's wages and fringes expenses was allocated to Wayne County.

This agreed-upon procedures engagement was conducted 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, the objective of which would be the expression of an opinion or conclusion, respectively, on the Detroit Institute of Arts, Inc.'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 Detroit Institute of Arts, Inc. for the year ended December 31, 2018. 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.

This report is intended solely for the information and use of the Detroit Institute of Arts, Inc. 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*

April 16, 2019

## Exhibit I

Item	Financial Row	Description	Amount	Check No	Doc. No.	Date	Vendor
1	6750	12/20/17 CARLSON SCHOOL on 12/20/17	\$ 263.89	198480	TR 17 18 050 Carlson 12-20-1	1/12/2018	GIBRALTAR SCHOOL DISTRICT
2	6750	Bus Reimbursement for Riverside MS 2/23/18	\$ 186.56	199065	001-031318	3/13/2018	CRESTWOOD SCHOOL DISTRICT
3	6750	Bus Reimbursement for Winchester 10/5/18	\$ 354.08	203299	10/5/2018	10/5/2018	DURHAM SCHOOL SERVICES
4	6750	Bus Reimbursement for Earhart Teachers 8/28/18	\$ 800.00	202615	18-134	9/20/2018	PREMIUM EVENT SERVICES, LLC
5	6750	Bus Reimbursement for Riverview Community HS 11/16/18	\$ 171.48	203443	2018/19-000017	11/16/2018	RIVERVIEW COMMUNITY SCHOOLS
6	6750	Bus Reimbursement for Hanley International 10/9/18	\$ 250.00	203311	339759	10/9/2018	Hanley International Academy
7	6750	Bus Reimbursement for YMCA Livonia 7/5/18	\$ 200.00	201562	55001	8/7/2018	DHT TRANSPORTATION
8	6750	Bus Reimbursement for Schoolcraft College Steam Group 8/3/18	\$ 275.00	202579	56182	10/4/2018	DHT TRANSPORTATION
9	6750	Bus Reimbursement for Earhart Middle School 9/20/18	\$ 412.00	202579	56554	10/4/2018	DHT TRANSPORTATION
10	6750	Bus Reimbursement for U of D Jesuit 11/20/18	\$ 1,133.00	203489	56800	12/5/2018	DHT TRANSPORTATION
11	6750	Bus Reimbursement for Farrand Elementary 11/13/18	\$ 463.50	203489	57338	12/5/2018	DHT TRANSPORTATION
12	6750	Bus Reimbursement for Edsel Ford HS 10/19/18	\$ 1,072.50	203368	91626759	10/23/2018	TRINITY INC
13	6750	Bus Reimbursement for Renton Jr. High 5/29/18 - Bus 2	\$ 208.89	201351	FT 5/29 0 Bus#44	5/29/2018	HURON SCHOOL DISTRICT
14	6750	Bus Reimbursement for Crescent Academy 12/11/18	\$ 369.30	203607	1126	11/26/2018	CRESCENT ACADEMY
15	6750	Bus Reimbursement for University Liggett 10/8/18	\$ 173.76	203649	4	12/3/2018	UNIVERSITY LIGGETT SCHOOL
16	6750	1/17/18 Nextech HS Metro Detroit CXL fee	\$ 100.00	198482	34046 1/17/18 Nextech HS Me	1/17/2018	TRINITY INC
17	6750	2/2/18 bus trip for Summit Academy	\$ 172.50	198470	83H-0130-023	2/2/2018	SUMMIT ACADEMY TRANSPORTATION
18	6750	Bus Reimbursement for DHMC PD Day 2/21/18	\$ 2,050.00	198674	18-024	2/28/2018	PREMIUM EVENT SERVICES, LLC
19	6750	Bus Reimbursement for Wayne Memorial High School 1/26/18	\$ 264.80	199317	TR2285	3/15/2018	Wayne Westland Community Schools
20	6750	Bus Reimbursement for Canton Charter 3/13/18	\$ 1,500.00	199276	103	3/19/2018	CANTON CHARTER ACADEMY PTO
21	6750	Bus Reimbursement for Branch Line 3/22/18	\$ 427.50	199522	2018-33-22-A	3/22/2018	BRANCH LINE SCHOOL
22	6750	Bus Reimbursement for Clarenceville HS 3/1/18	\$ 169.87	199527	00000000408	3/23/2018	CLARENCEVILLE BOARD OFFICE
23	6750	Bus Reimbursement for Raupp Elementary 4/9/18	\$ 302.82	199720	38473	4/9/2018	TRINITY INC
24	6750	Bus Reimbursement for Garden City HS 3/27/18	\$ 237.50	200740	MAR 27-18 DIA Bus trip	6/13/2018	GARDEN CITY PUBLIC SCHOOLS
25	6750	Bus Reimbursement for Botsford Elementary 6/12/18	\$ 399.70	201041	Jun-18	7/6/2018	CLARENCEVILLE BOARD OFFICE

## Exhibit II

Item	Financial Row	Description	Amount	Check No	Invoice No	Date	Vendor
1	6610	Aging Matters Expo (Donation to Bridging Communities - Detroit)	\$ 500.00	203200	5354-3145-5568-3297	10/11/2018	CHASE CARD SERVICES
2	6630	A BRIEF HISTORY OF TIME (playdate: 10/27/18) 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 - 8/23/18 - 13891 (\$562.50 allocated between all three counties)	\$ 187.48	202042	1591	8/27/2018	Culinaire International Inc.
5	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.
6	6730	Senior Thursday Reception - 10/18/18 - 14962 (\$990 allocated between all three counties)	\$ 329.97	203081	1756	10/22/2018	Culinaire International Inc.
7	6730	Senior Thursday Reception - 11/29/18 - 15720 (\$945 allocated between all three counties)	\$ 314.97	203721	1853	12/3/2018	Culinaire International Inc.
8	6750	Bus Reimbursement for Senior Thursday 8/2/18 - Bridgewater by Delwebb Seniors (Brownstown)	\$ 875.00	201449	18-116	8/6/2018	PREMIUM EVENT SERVICES, LLC
9	6750	Bus Reimbursement for Senior Thursday 8/30/18 - Friends of the Romulus Library Seniors	\$ 925.00	202615	18-121	8/28/2018	PREMIUM EVENT SERVICES, LLC
10	6750	Bus Reimbursement for Senior Thursday 9/6/18 - Livonia Senior Center	\$ 875.00	202372	18-130	9/19/2018	PREMIUM EVENT SERVICES, LLC
11	6750	Bus Reimbursement for Senior 10/18/18 - Lased Senior Center (Detroit)	\$ 800.00	203441	18-155	10/25/2018	PREMIUM EVENT SERVICES, LLC
12	6750	Bus Reimbursement for Senior Thursday 11/8/18 - Canton Leisure Services Club 55+	\$ 750.00	203441	18-169	11/13/2018	PREMIUM EVENT SERVICES, LLC
13	6750	Bus Reimbursement for Senior Thursday 11/29/18 - Northville Newcomers and Neighbors	\$ 825.00	203695	18-197	12/17/2018	PREMIUM EVENT SERVICES, LLC
14	6610	Newspaper & Radio Spending	\$ 393.12	200323	032619	5/15/2018	DUFFEY PETROSKY
15	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
16	6730	Senior Thursday Reception( \$585 allocated between all three counties)	\$ 195.04	198340	240960	12/30/2017	SODEXO, INC & AFFILIATES
17	6730	Senior Thursday Reception - 2/22/18 - 11074 (\$1,350 allocated between all three counties)	\$ 449.96	199369	241071	2/26/2018	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 - 6/21/18 - 13064 (\$855 allocated between all three counties)	\$ 284.97	201044	1433	6/25/2018	Culinaire International Inc.
20	6750	Bus Reimbursement for Senior Thursday 3/22/18 - Adult Well Being Services (Detroit)	\$ 875.00	199218	18-043	3/20/2018	PREMIUM EVENT SERVICES, LLC
21	6750	Bus Reimbursement for Senior Thursday 3/29/18 - Thome Rivertown Seniors (Detroit)	\$ 925.00	199668	18-051	4/18/2018	PREMIUM EVENT SERVICES, LLC
22	6750	Bus Reimbursement for Senior Thursday 5/3/18 - St. Paul Lutheran Golden Agers (Trenton)	\$ 750.00	199960	18-060	5/4/2018	PREMIUM EVENT SERVICES, LLC
23	6750	Bus Reimbursement for Senior Thursday 5/24/18 - Plymouth Square & Bowin Place Apartments (Detroit)	\$ 1,175.00	200614	18-083	6/10/2018	PREMIUM EVENT SERVICES, LLC
24	6750	Bus Reimbursement for Senior Thursday 6/7/18 - City of Dearborn Senior Services	\$ 825.00	200956	18-097	6/27/2018	PREMIUM EVENT SERVICES, LLC
25	6750	Bus Reimbursement for Senior Thursday 6/28/18 - Adult Well Being Services (Detroit)	\$ 875.00	200956	18-100	7/5/2018	PREMIUM EVENT SERVICES, LLC

### Exhibit III

Item	Financial Row	Description	Amount	Check No	Invoice No	Date	Vendor
1	6370	COC - Don Was program [DIA Exhibition], July 11, 2018	\$ 2,300.00	200844	7/2/2018	7/2/2018	Institute of Social Disruption
2	6370	Live Coal Mobile Art Program - CMAP/Carrie Morris Arts Production (puppet show) - 8/4/18	\$ 1,600.00	202565	AUG4-18	7/17/2018	Carrie Morris Arts Production
3	6370	COC - Shardy [DIA Exhibition] 7/13/2018	\$ 300.00	201696	JUL 13-18	8/7/2018	Rain Man Entertainment, LLC
4	6370	OFR - CasArt Ofrenda and artist talk [DIA Exhibition] 11/4/18	\$ 300.00	202963	NOV11-18	10/24/2018	CasArt Foundation, Inc.
5	6370	OFR - Aztek Traditions performance 10/27/18 (At the DIA)	\$ 500.00	202824	OCT27-18	10/26/2018	Itchel Yonaneh Arriaga
6	7010	COC - 200 AMP CAM/50 AMP SPLITTER PANEL UL + cable [DIA Project] July 13, 2018	\$ 851.53	201371	159168893-001	7/18/2018	United Rentals (North America) inc.
7	6380	10' tall butterfly sculpture (10/5/18 - 12/15/18 contract)	\$ 2,000.00	203777	2432	12/4/2018	Disenos Company, LLC.
8	6380	SCG Community Group Art Exhibition 1,000 Brochures (\$987 allocated between all three counties)	\$ 328.96	203503	29109	11/26/2018	Grigg Graphic Services, Inc.
9	6710	7/12 DNTWN Days Wayne	\$ 47.16	201320	E/R 7/12-14/18 DNTWN days Wrksp Berkeley	7/23/2018	Patricia Calloway
10	6710	E/R 7/14/18 Art in the Park Plymouth	\$ 23.48	201523	E/R 7/14/18 Art in the Park Plymouth	8/8/2018	Meghan White
11	6710	E/R 7/14-7/15 2018 WRKSHOP ART IN THE PARK	\$ 34.90	201266	E/R 7/14-15/18 WRKSHP ART IN THE PARK	7/23/2018	Asukile Gardner
12	6710	Genevive Klick Workshop at Downtown Days in Wayne, MI 7/14/18	\$ 25.15	201287	Klick G. MI 7/14/18	7/30/2018	Genevive Klick
13	6750	CRE - Bus Reimbursement for Westland Library 11/10/18	\$ 1,875.00	203531	18-184	12/3/2018	Premium Event Services, LLC.
14	6370	WPP - Wright Public Prgramming presented in Partnership with DIA programs (Jan - June 2018)	\$ 30,300.00	199690	130 & 138	3/6/2018	Charles H. Wright Museum of African American History.
15	6370	COC - Concert of Colors Programming presented in Partnership with Charles Wright - Travel for John Sinclair 7/14/17	\$ 500.00	199690	30	4/26/2018	Charles H. Wright Museum of African American History.
16	6380	EOE_20180518_CountyValet_1189 (\$1,023.75 split between the three counties)	\$ 341.31	200430	1189	5/18/2018	Universal Special Events, Inc.
17	6380	DIAA - DIA Away security - March and April 2018 (Dearborn & Detroit)	\$ 1,495.00	201250	7771	7/10/2018	Mobility Resources Associates, Inc.
18	6640	Space Rental 9/21-22 2017 Community conversation	\$ 250.00	198904	SPACERENTAL 9/21-22/17	11/20/2017	Pages Bookshop, LLC.
19	6710	E/R 3/13/18 DIA Away	\$ 27.78	199463	E/R 3/13-20/18 DIA AWAY	3/29/2018	Chelsea Flowers
20	6710	6/23-24/18 Trenton Summer Festival Wrkshp - Travel Reimbursement	\$ 42.62	200677	E/R 6/23-24/18 Trenton Summer Festival	6/28/2018	Joye Opoku Ofei
21	6710	Travel to offsite drop in workshop, IKEA Summer Celebration 6/28/18 (Canton)	\$ 25.35	200949	7/4/2018	7/4/2018	Nicole Butler
22	6730	MTP Conversation Panel 1-20-18 EOC 9578	\$ 956.00	198805	241004	1/29/2018	sodexo, Inc. & Affiliates
23	6730	EOE_20180518_CountyLeadersNight_9487 (Total of \$8,565, split evenly between the three	\$ 2,855.58	200655	1330	5/21/2018	Culinaire International, Inc.
24	7010	AMP - ADA physically challenged, June 14	\$ 350.00	200966	A-151934	6/14/2018	Scotty Potties
25	7010	AMP - 2403131 Generator 19-29 KVA [DIA Project] 6/14/18	\$ 1,301.40	200979	158240432-001	6/19/2018	United Rentals (North America) inc.