

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, 2017. 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

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 2017 Oakland County Art Institute Authority report prepared by the DIA, total spending on school programs was as follows:

Transportation	\$113,827.30
Staff time - Group Reservations and Learning & Audience Engagement (School Relations Coordinator and gallery teachers)	\$112,893.00
Total school program spending	\$226,720.30
Service agreement	\$150,000.00
Variance	\$76,720.30

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, 2017 through December 31, 2017 and compared the amount to the transportation expense reported in the preliminary Oakland County Art Institute Authority report prepared by the DIA. Although the amount for transportation per the DIA general ledger agreed to the preliminary Oakland County Art Institute Authority report, we noted that the transportation expense reported in the preliminary Oakland County Art Institute Authority report prepared by the DIA included other nontransportation expenses such as supplies in the amount.
- 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 #1, #5, and #17 in Exhibit I in the total amount of \$7,885.05 were related to transportation provided for trips in 2016 that were recorded in the Oakland County expense account in 2017 and not accrued for in the year ended December 31, 2016. As noted in I(a) above, transportation expense reported in the preliminary Oakland County Art Institute Authority report prepared by the DIA includes supplies, including sample #18 in Exhibit I. In the general ledger detail under transportation for the Student Curriculum Development program, we noted a supplies line with a total of \$7,188.16. Other than noting supplies allocated to Oakland County and included in the transportation balance in the table above, 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, 2017 through December 31, 2017 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 20,813. 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 and Learning & Audience Engagement (gallery teachers and School Relations Coordinator) departments for the period from January 1, 2017 through December 31, 2017 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 2017 Oakland County Art Institute Authority report. We noted no expenses from Community Relations were allocated under the Student Curriculum Development program in the period from January 1, 2017 through December 31, 2017.
- 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 Oakland, Wayne, and Macomb counties 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, 2017, 60 percent, or \$31,819, of the School Relations Coordinator wages and fringes was allocated to Oakland, Wayne, and Macomb counties, with \$10,607 allocated to Oakland County.

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- 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 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 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, 2017, \$182,335 of the gallery teachers' wages and fringes expenses were allocated to Oakland, Wayne, and Macomb counties. Of the \$182,335, 30 percent, or \$53,888, was allocated to Oakland County.
- iii) In the Group Reservations department, there are four 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 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, 2017, 55 percent, or \$163,760, 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 Oakland County Art Institute Authority. The allocation to Oakland County is based on the percentage of Oakland County school reservations compared to the total tri-county school reservations. For the year ended December 31, 2017, 30 percent of the \$163,760, or \$48,398, of the Group Reservations department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb counties 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 2017 Oakland County Art Institute Authority report prepared by the DIA, total spending on senior programs was as follows:

Senior Millage Program - Marketing, exposes	\$82,328.53
Staff time - Community Relations, Group Reservations, and Learning & Audience Engagement	\$19,033.00
Total senior program spending	\$101,361.53
Service agreement	\$100,000.00
Variance	\$1,361.53

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, 2017 through December 31, 2017 and compared the amount to the program expenses reported in the preliminary 2017 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 2017 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. Sample transaction #7, in the amount of \$291.27, was related to a print ad placed in November 2016 for Thursdays at the Museum that was recorded in the Oakland County general ledger in 2017 and not accrued for in the year ended December 31, 2016. 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, 2017 through December 31, 2017 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 2017 Oakland County Art Institute Authority report.

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- b) We agreed the amounts reported in the general ledger for total staff time expenses to summary payroll data maintained by the DIA. No exceptions were identified.
- c) We recalculated the 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. Note that various departments were reorganized, created, or replaced effective August 1, 2017, and some information in the following sections applies to only a portion of the year.
 - i) From January through July, for the Community Relations department, there are two positions, the Director of Community Relations and the Community Relations Coordinator, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb counties under the Senior Programs section of the service agreement with the Oakland County Art Institute Authority. The Director of Community Relations' time is allocated 25 percent to the Senior Program and 75 percent to Community Collaborations. The Community Relations Coordinator's time is allocated 30 percent to Senior Programs and 70 percent to Community Collaborations. The allocations are determined by the DIA based on the estimated usage of time in each function (Senior Programs vs. Community Collaborations) for each position. The wages and fringes are then divided evenly among the three counties. For the year ended December 31, 2017, approximately \$14,328 of the Community Relations 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 Oakland County Art Institute Authority. For the year ended December 31, 2017, \$4,776 of the Community Relations department's wages and fringes expenses was allocated to Oakland County.
 - ii) In the Group Reservations department, there are four 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 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, 2017, approximately 10 percent, or \$31,260, 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 Oakland County Art Institute Authority. The allocation to Oakland County is based on the percentage of Oakland County senior trip reservations compared to the total tri-county senior trip reservations. For the year ended December 31, 2017, 40 percent of the \$31,260, or \$12,377, of the total Group Reservation department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb counties was allocated to Oakland County.

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- iii) From August through December, 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 Oakland County Art Institute Authority. The Vice President of Learning & Audience Engagement's time was allocated 3 percent to the Senior Program and 30 percent to Community Collaborations. The Community Relations Specialist of Learning & Audience Engagement's time was allocated 20 percent to the Senior Program and 60 percent to Community Collaborations. For the year ended December 31, 2017, \$5,641 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 Oakland County Art Institute Authority. For the year ended December 31, 2017, 33 percent, or \$1,880, of the total Learning & Audience Engagement's wages and fringes expenses allocated to Oakland, Wayne, and Macomb counties was allocated to Oakland 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."

According to the preliminary 2017 Oakland County Art Institute Authority report prepared by the DIA, total spending on community programs was as follows:

Community Group Programs	\$218,458.90
Staff time - Community Relations, Public Affairs, Group Reservations, Public Programs, and Learning & Audience Engagement	\$88,304.00
Total investment	\$306,762.90
Service agreement	\$300,000.00
Variance	\$6,762.90

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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, 2017 through December 31, 2017 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 at a rate determined by the level of benefit received by Oakland County. Sample transaction #9 in Exhibit III in the total amount of \$102.04 was related to a DIA Away for trip in 2016 and was recorded in the Oakland County expense account in 2017 and not accrued for in the year ended December 31, 2016. 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 based on the DIA's methodology described above.

2) Staff Time

- a) We obtained the DIA general ledger detail for Group Reservations, Community Relations, Public Programs, and Learning & Audience Engagement staff time for the period from January 1, 2017 through December 31, 2017 and compared the amount to the expense reported in the preliminary 2017 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 2017 Oakland County Art Institute Authority report.
- b) We agreed the amounts reported in the general ledger for total staff time expenses to summary payroll data maintained by the DIA. No exceptions were identified.
- c) We recalculated the expense allocation to Oakland County by 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.

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- i) From January through July, the Community Relations Department, there are four 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 Oakland County Art Institute Authority. The Community Programs Manager's time is allocated 95 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 Director of Community Relations' time is allocated 75 percent to Community Collaborations. The two Community Relations Coordinators' time is allocated 70 percent and 100 percent to Community Collaborations, based on the estimated time spent on Community Relations for each individual. The wages and fringes are then divided evenly among the three counties. For the year ended December 31, 2017, approximately \$72,823 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 Oakland County Art Institute Authority. For the year ended December 31, 2017, \$24,275 of the Community Relations department's wages and fringes expenses was allocated to Oakland County.

- ii) In the Group Reservations department, there are four 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 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, 2017, approximately 5 percent, or \$15,551, 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 Oakland County Art Institute Authority. The allocation to Oakland County is based on the percentage of Oakland County community group reservations compared to the total tri-county community group reservations. For the year ended December 31, 2017, approximately \$6,665 of the Group Reservations department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb counties was allocated to Oakland County.

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- iii) From August through December, in the Learning & Audience Engagement department, there are four 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 Oakland County Art Institute Authority. The Community Programs Specialists/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 two Community Relations Coordinators' time is allocated at 90 percent and 15 percent to 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, 2017, \$63,296 of the Learning & Audience Engagement 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 Oakland County Art Institute Authority. For the year ended December 31, 2017, \$21,099 of the Community Relations department's wages and fringes expenses was allocated to Oakland County.
- iv) From August through December, in the Public Affairs department, there are two positions whose wages and fringes are partially or fully allocated to Oakland, Wayne, and Macomb counties under the Community Collaborations section of the service agreement with the Oakland County Art Institute Authority. The Executive Director of Public Affairs' time is allocated at 72 percent to Community Collaborations and the Public Affairs Officer's time is allocated at 100 percent under the service agreement. The Public Affairs department's wages of \$75,953 were allocated evenly amongst the three counties. For the year ended December 31, 2017, \$25,318 of the department's wages and fringes expenses was allocated to Oakland County.
- v) In the Public Programming department, there are 13 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 Oakland 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 Oakland County Art Institute Authority based on actual hours worked on specific Community Collaborations projects. For the 13 positions, we agreed the project hours allocated to Oakland County to detail provided by the DIA with no exceptions. For the year ended December 31, 2017, \$881 of the Public Programming department's wages and fringes expenses was allocated to Oakland County.

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vi) In the Studio Outreach Department, there was one position, Studio Outreach Coordinator, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb counties under the Community Collaborations section of the service agreement with the Oakland County Art Institute Authority. We obtained the DIA summary payroll detail for the Studio Outreach Coordinator's salary for the period from January 1, 2017 through December 31, 2017 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. For the year ended December 31, 2017, 60 percent, or \$30,197, of wages and fringes expenses was allocated to Oakland, Wayne, and Macomb counties. The wages and fringes are then divided evenly amongst the three counties because the DIA determined that the work performed by the Studio Outreach Coordinator benefits all counties equally. For the year ended December 31, 2017, \$10,066 of wages and fringes expenses was allocated to Oakland County.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the 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, 2017. 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.

Plante & Morse, PLLC

April 4, 2018

Exhibit I

Item	Account Number	Description	Amount	Check No	Invoice No	Date	Vendor
1	21-001-402-3373-E068	Bus reimbursement - Rochester Community Schools ACE field trip 12/2/16	\$ 429.30	191934	A0000239	1/19/2017	Rochester Community Schools
2	21-001-402-3373-E068	Bus reimbursement - Bloomfield Hills High School to DIA 2/1/17	207.02	192179	62	2/1/2017	Bloomfield Hills Schools
3	21-001-402-3373-E068	Bus reimbursement - Angell Elementary (Berkley) trip to DIA 1/11/17	340.00	192274	49971	2/20/2017	DHT Transportation
4	21-001-402-3373-E068	Bus reimbursement - Stadium Drive Elementary (Lake Orion) trip to DIA 2/27/17	477.00	192458	1/19/17FIELDTRIP	2/27/2017	Lake Orion Community Schools
5	21-001-402-3373-E068	Bus reimbursement - Novi High School trip to DIA 11/9/16	555.75	192467	A0000317	11/30/2016	Novi Community Schools
6	21-001-402-3373-E068	Bus reimbursement - Wass Elementary (Troy) trip to DIA 2/23/17	780.00	192490	12194	2/23/2017	Trinity, Inc.
7	21-001-402-3373-E068	Bus reimbursement - Troy High School to DIA 1/26/17	480.62	192491	TRNS000016	2/17/2017	Troy School District
8	21-001-402-3373-E068	Bus reimbursement for Brandon Fletcher (Ortonville) to DIA (2/22/17 & 2/23/17)	2,800.00	192427	00000003811	2/23/2017	Brandon Schools
9	21-001-402-3373-E068	Bus reimbursement - Holly High School trip to DIA 2/14/17	575.00	192451	1705	2/22/2017	Holly Area Schools
10	21-001-402-3373-E068	Bus reimbursement - Walled Lake Northern High School (Commerce) trip to DIA 2/15/17	1,113.00	192875	CW0301DIA	3/1/2017	Walled Lake Consolidated Schools
11	21-001-402-3373-E068	Bus reimbursement - Our Lady of the Lakes (Waterford) to the DIA 3/8/17	604.00	192870	19125	3/8/2017	Trinity Coach
12	21-001-402-3373-E068	Bus reimbursement - Waterford Montessori Academy trip to DIA 3/22/17	1,504.00	193161	12860	3/22/2017	Trinity, Inc.
13	21-001-402-3373-E068	Bus reimbursement - four busses Stevenson Elementary (Southfield) to DIA 3/23/17	844.40	193209	979	3/13/2017	Southfield Public Schools
14	21-001-402-3373-E068	Bus reimbursement - Rose Pioneer Elementary School (Holly School District) to DIA 4/26/17	1,840.00	193498	APR26-17	4/26/2017	Holly Area Schools
15	21-001-402-3373-E068	Bus reimbursement - ADP 14 busses for United Oaks (Hazel Park) to DIA multiple dates between 3/23/17-5/17/17	2,700.00	193653	51191	5/3/2017	DHT Transportation
16	21-001-402-3373-E068	Bus reimbursement - Davisburg Elementary (Holly) to DIA 4/27/17	1,790.00	193665	926	4/28/2017	Holly Area Schools
17	21-001-402-3373-E068	Bus reimbursement - Clarkston elementary school trips to DIA (Pine Knob Elementary 11/3/16; Independence Elementary 2/22/17; Clarkston Elementary 2/22/17; Bailey Lake Elementary 4/27/17; Andersonville Elementary 4/26/17; North Sashabaw Elementary 4/26/17)	6,900.00	194076	11/3/16-4/26/17	5/1/2017	Clarkston Community Schools
18	21-001-402-3451-E068	DIA Educator Breakfast postcards 4/20/17 (allocated evenly between the three counties)	686.34	193288	26187	4/20/2017	Grigg Graphic Services, Inc.
19	21-001-402-3373-E068	Bus reimbursement - Catholic Charities of SE Michigan Youth Program (Southfield) trip to DIA 6/29/17	416.25	195088	52573	8/2/2017	DHT Transportation
20	21-001-402-3373-E068	Bus reimbursement - Cranbrook Schools (Bloomfield Hills) to DIA 7/12/17 & 7/26/17	577.50	195201	JUL12-26/17	8/3/2017	Cranbrook Educational Community
21	21-001-402-3373-E068	Bus reimbursement - Walled Lake Children's Learning Center trip to DIA 8/8/17	400.00	195645	26339	8/8/2017	Trinity, Inc.
22	21-001-402-3373-E068	Bus reimbursement - Riverside (Waterford) to DIA 10/3/17	602.75	196474	T-18082105	10/9/2017	Waterford School District
23	21-001-402-3373-E068	Bus reimbursement - YMCA (Auburn Hills) to DIA 8/16-8/17/17	761.25	196477	8/16-17/17	9/6/2017	YMCA
24	21-001-402-3373-E068	Bus reimbursement - Geisler Middle School (Commerce Charter Township) to DIA 11/8/17	2,256.00	197070	30353	11/8/2017	Trinity Inc
25	21-001-402-3373-E068	Bus reimbursement - Huron Valley (Highland) trip to DIA 11/3/17	1,090.00	197437	M1101407	12/4/2017	Huron Valley Schools

Exhibit II

Item	Account Number	Description	Amount	Check No	Invoice No	Date	Vendor
1	21-001-315-3441-P041	2017 4th quarter Senior Day Print Media: C&G Senior Section - Downtown Monitor (allocated between the three counties)	\$ 3,170.39	197753	030503	12/29/2017	Duffey Petrosky
2	21-001-315-3441-P041	2017 4th quarter Senior Day Internet Media: Pandora Audio and Display (allocated between the three counties)	10,332.90	197753	030504	12/29/2017	Duffey Petrosky
3	21-001-315-3441-P041	2017 4th quarter Senior Day Radio Media: WJR-AM, WWJ-AM (allocated between the three counties)	20,139.05	197753	030505	12/29/2017	Duffey Petrosky
4	21-001-315-3371-P041	Senior Thursday reception 2/16/17 (allocated evenly between the three counties)	225.00	192381	240251	2/20/2017	Sodexo Inc. & Affiliates
5	21-001-315-3371-P041	Senior Thursday reception 3/30/17 (allocated evenly between the three counties)	315.00	193340	240336	4/3/2017	Sodexo Inc. & Affiliates
6	21-001-315-3371-P041	Senior Thursday reception 6/22/17 (allocated evenly between the three counties)	412.58	194785	240523	6/26/2017	Sodexo Inc. & Affiliates
7	21-001-315-3441-P041	Senior Thursdays print ad November 2016 (allocated between the three counties based on publication circulation)	291.27	191421	DIA-16-63	12/31/2016	J. Blashill & Assoc.
8	21-001-315-3371-P041	Senior Thursday Reception 7/6/17 - allocated evenly between the three counties	232.50	194991	240549	7/10/2017	Sodexo Inc. & Affiliates
9	21-001-315-3371-P041	Senior Thursday Booking 8/24/17 - allocated evenly between the three counties	299.97	195948	240647	8/28/2017	Sodexo Inc. & Affiliates
10	21-001-315-3371-P041	Senior Thursday reception 10/1/17 (allocated evenly between the three counties)	299.97	197212	240799	10/23/2017	Sodexo Inc. & Affiliates
11	21-001-315-3371-P041	Senior Thursday reception 10/26/17 (allocated evenly between the three counties)	239.98	197515	240817	10/30/2017	Sodexo Inc. & Affiliates
12	21-001-315-3373-P041	Bus reimbursement - Senior Thursday 1/5/17: Lifepoint Christian Church (Waterford Township) & 920 on the Park (Troy)	1,700.00	192380	17-014	2/24/2017	Premium Event Services, LLC
13	21-001-315-3373-P041	Bus reimbursement - Senior Thursday 1/26/17: Madison Heights Senior Center	825.00	192380	17-017	2/24/2017	Premium Event Services, LLC
14	21-001-315-3373-P041	Bus reimbursement - Senior Thursday 2/9/17: Fox Run (Novi) & Society of Active Retirees (Farmington Hills)	1,725.00	192501	17-025	3/6/2017	Premium Event Services, LLC
15	21-001-315-3373-P041	Bus reimbursement - Senior Thursday 3/2/17: St. George Greek Orthodox Church (Bloomfield Hills)	1,550.00	192685	17-030	3/14/2017	Premium Event Services, LLC
16	21-001-315-3373-P041	Bus reimbursement - Senior Thursday 3/30/17: St. Nicholas Church (Troy) & Farmington Hills Inn	1,700.00	193076	17-041	4/3/2017	Premium Event Services, LLC
17	21-001-315-3373-P041	Bus reimbursement - Senior Thursday 6/22/17: Jewish Community Center in West Bloomfield & Oak Park and Royal Oak Senior Center	1,800.00	194557	17-090	6/29/2017	Premium Event Services, LLC
18	21-001-315-3373-P041	Bus reimbursement - Senior Thursday 6/1/17: South Lyon Center for Active Adults, Lighthouse of Oakland County, KMG Senior Apts (Southfield) & Devon Square Apts (Ferndale)	2,600.00	194557	17-087	6/29/2017	Premium Event Services, LLC
19	21-001-315-3373-P041	Bus reimbursement - Senior Thursday 7/27/17: Zanie Janies Simply Coffee Seniors (Holly)	925.00	195122	17-105	8/2/2017	Premium Event Services, LLC
20	21-001-315-3373-P041	Bus reimbursement - Senior Thursday 8/24/17: South Lyon Center for Active Adults & Highland Adult Activity Center (Highland Township)	1,750.00	195607	17-116	8/30/2017	Premium Event Services, LLC
21	21-001-315-3373-P041	Bus reimbursement - Senior Thursday 10/5/17: Memoir Makers (West Bloomfield)	925.00	196576	17-144	10/25/2017	Premium Event Services, LLC
22	21-001-315-3373-P041	Bus reimbursement - Senior Thursday 10/26/17: Greenfield Presbyterian Church (Berkley) & Action Tours (West Bloomfield)	1,850.00	196619	17-146	10/25/2017	Premium Event Services, LLC
23	21-001-315-3373-P041	Bus reimbursement - Senior Thursday 11/9/17: Royal Oak Senior Center & The Cancer Thrivers Network (West Bloomfield)	1,675.00	197510	17-160	11/8/2017	Premium Event Services, LLC
24	21-001-315-3373-P041	Bus reimbursement - Senior Thursday 12/14/17: St. James Prime Timers (Novi) & Troy Senior Center	1,725.00	197756	17-190	12/21/2017	Premium Event Services, LLC
25	21-001-315-3373-P041	Bus reimbursement - Oak Park Seniors trip to DIA 12/23/17	875.00	197756	17-194	12/28/2017	Premium Event Services, LLC

Exhibit III

Item	Account Number	Description	Amount	Check No	Invoice No	Date	Vendor
1	21-001-315-3325-P046	DIA Canvas Pontiac 2017 partnership	\$15,000.00	193752	1061	2/20/2017	Pontiac Downtown
2	21-001-315-3371-P046	HAC - Art & Health Symposium-reception, bartender, linen, wait staff 9/26/17 (allocated evenly between the three counties)	1,156.55	196413	240726	10/2/2017	Sodexo Inc. & Affiliates
3	21-001-315-3371-P046	DIA Away Program custom buttons (40,000) 5/15/17 (allocated evenly between the three counties)	2,233.11	193828	7420	5/15/2017	Mobility Resources Associates Inc.
4	21-001-315-3371-P046	Rivera North small journal giveaways 5/31/17 (allocated evenly between the three counties)	350.96	194610	78323	5/31/2017	Popcorn Movie Poster Company LLC
5	21-001-315-3373-P046	Bus reimbursement - College Night at DIA 2/17/17: Oakland University & Lawrence Tech (Southfield, MI)	2,075.00	192645	17-019	2/24/2017	Premium Event Services, LLC
6	21-001-315-3373-P046	Bus reimbursement for Oakland County Days: (Auburn Hills, Clarkston Independence Library, Downtown Milford, Oakland Farmington City Hall, Novi Civic Center) 4/29/17	5,725.00	194195	17-052	5/2/2017	Premium Event Services, LLC
7	21-001-315-3373-P046	Bus reimbursement - Samaritas (Bloomfield Hills) trip to DIA 6/20/17	800.00	194557	17-085	6/29/2017	Premium Event Services, LLC
8	21-001-315-3606-P046	Delivery of tea set from Meadowbrook Hall to DIA 5/4/17	390.00	193719	2713	5/11/2017	Fine Art Services and Transportation, Inc.
9	21-001-402-3362-P046	DIA Away-Drive time for Holly Dickens Festival (11/25/16, 11/27/16)	102.04	191578	E/RI 11/25-27/16	1/11/2017	Brian Ritson
10	21-001-402-3373-P046	Bus reimbursement - Sashabaw Middle (Clarkston), Abott & Orchard Lake MS (West Bloomfield) & Beverly Hills Academy 4/13/17; Brandon Middle (Ortonville), Mason Middle (Waterford Township), Sarah Banks & Geisler Middle (Walled Lake) 4/25/17	8,150.00	193546	17-053	5/2/2017	Premium Event Services, LLC
11	21-001-315-3316-P046	FieldZone Puppet Workshop with Southfield Boys & Girls Club	750.00	196974	OCT5-7/17	11/14/2017	Concrete Temple Theatre
12	21-001-315-3325-P046	Partnership Agreement for 2017 Arts, Beats and Eats Festival (Royal Oak)	24,000.00	195242	SEPT1-4/17ABE	8/11/2017	Arts, Beats and Eats Inc.
13	21-001-315-3325-P046	HAC - Continuing Medical Education certification of the Arts and Health Symposium 9/26/17 (allocated evenly between the three counties)	666.60	197382	24259	10/6/2017	Beaumont Hospital
14	21-001-315-3371-P046	County Leaders Event-reception 10/23/17 (allocated evenly between the three counties)	1,782.34	197758	240803	10/23/2017	Sodexo Inc. & Affiliates
15	21-001-315-3373-P046	Bus reimbursement - My Place Center for Wellness, Oak Park trip to DIA 10/20/17	900.00	196576	17-152	10/25/2017	Premium Event Services, LLC
16	21-001-315-3325-P046	DIA Away-payment for overages in driver hours, miles and generator 7/19/17 (allocated evenly between the three counties)	647.69	195319	7481	7/19/2017	Mobility Resources Associates Inc.
17	21-001-315-3316-P046	HAC - Stipend for performance at Arts & Health Symposium 9/26/17 (allocated evenly between the three counties)	166.65	196004	20172018-09262017	8/10/2017	Detroit Medical Orchestra
18	21-001-402-3371-P046	Orpheus Clock Booking 10/15/17 - Coffee/Cookies, Linen, Wait staff at the DIA	4,135.00	197691	240788	10/23/2017	Sodexo Inc. & Affiliates
19	21-001-402-3373-P046	Bus reimbursement - Pontiac Sun Times Bank trip to DIA 10/11/17	750.00	196576	17-150	10/25/2017	Premium Event Services, LLC
20	21-001-402-3373-P046	Bus reimbursement - OLSHA Community Group (Troy) trip to DIA 12/9/17 & 12/16/17	1,500.00	197756	17-187	12/21/2017	Premium Event Services, LLC
21	21-001-402-3385-P046	Dragon on the Lake 2017 (Orion Art Center, Lake Orion)	250.00	196097	1059	9/1/2017	Orion Art Center
22	21-001-402-3385-P046	Nonprofit booth at Art & Apples Festival (Rochester) 8/14/17	1,000.00	196098	2107	6/19/2017	Paint Creek Center for the Arts
23	21-001-505-3316-P046	Performance for Royal Oak Piano Project 9/24/17	350.00	196339	SEPT24-17	10/6/2017	Christian Codfish
24	21-001-505-3316-P046	Performance for Royal Oak Piano Project 10/1/17	750.00	196925	OCT1-17	10/31/2017	New Music Detroit
25	21-001-505-3316-P046	Performance for Royal Oak Piano Project 10/8/17	350.00	197457	OCT08/17	11/24/2017	William R. Meyer