

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. (DIA) and the Wayne County Art Institute Authority board, solely to assist you in determining if the DIA has complied with certain program requirements included in Section 2.4, "Privileges to Wayne County Residents," of the Art Institute Service Agreement between the Wayne County Art Institute Authority and the DIA for the year ended December 31, 2019. 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 (B), Student Curriculum Development
- Section 2.4 (D), Senior Programs
- Section 2.4 (E), Community Collaborations

As part of our procedures, we were requested to agree information from the 2019 Wayne County Art Institute Authority report prepared by the DIA to supporting documentation. This report is submitted to the Wayne County Art Institute Authority after our procedures are completed.

**Section 2.4 (B) - Student Curriculum Development:**

The contractual language reads as follows: "The DIA will provide transportation subsidies to Wayne County Schools during the 2012-2013 academic year and shall extend transportation subsidies to the curriculum-based grade program participants throughout the entire term during which the millage is levied. Based on past attendance levels and DIA capacity, the DIA is proposing an annual transportation set-aside of at least \$150,000. That amount will ensure free admission and transportation to more than 16,000 students and teachers and approximately 535 classrooms."

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According to the preliminary 2019 Wayne County Art Institute Authority report prepared by the DIA, total spending on school programs was as follows:

Transportation	\$183,707.97
Staff time - Group Reservations and Learning and Audience Engagement (School Relations Coordinator and gallery teachers)	\$271,612.67
Total school program spending	\$455,320.64
Service agreement	\$150,000.00
Variance	\$305,320.64

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, 2019 through December 31, 2019 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 inspection 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 identified in Exhibit I: Sample transaction #4 resulted in an exception for \$779.00 that was improperly accounted for within Wayne County. The Japan Business Society of Detroit is located in Novi, Oakland County, Michigan; therefore, this invoice should have been expensed and allocated to Oakland County, Michigan. We further observed samples #14, #15, and #16 within Exhibit I in the total amount of \$2,586.56 were related to transportation provided for trips in 2018 that were recorded in the Wayne County expense account in 2019 and not accrued for in the year ended December 31, 2018. No other exceptions were identified.

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2) Admission

- a) We compared the number of students who participated in the free transportation program for the period from January 1, 2019 through December 31, 2019 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 observed that the total number of students that were reserved for field trips to the DIA was 41,386. 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.

3) Staff Time

- a) We obtained the DIA general ledger detail for the staff time for Group Reservations, Community and Public Affairs, and Learning and Audience Engagement (gallery teachers and School Relations Coordinator) for the period from January 1, 2019 through December 31, 2019 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 2019 Wayne County Art Institute Authority report. We observed no expenses from Community and Public Affairs allocated under Student Curriculum Development program in the period from January 1, 2019 through December 31, 2019.
- 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 obtaining data maintained in the DIA's group reservation system and internal departmental reports. We confirmed the allocation methodologies described below were utilized. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology described below:
  - i) In the Learning and 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 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. This is the same for the Director of Education Programs wages and fringes. For the year ended December 31, 2019, 60 percent of the School Relations Coordinator and 45 percent of the Director of Education Programs were allocated to the counties of Oakland, Wayne, and Macomb, Michigan. The total wages and fringes for these two positions was \$131,282, with \$22,395 allocated to Wayne 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 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 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, 2019, \$253,704 of the gallery teachers' wages and fringes expense was allocated to the counties of Oakland, Wayne, and Macomb, Michigan. Of the \$253,704, 54.58 percent, or \$138,472, was allocated to Wayne County.
- iii) In the Group Reservations department, there are eight 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 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, 2019, 77.06 percent, or \$202,906, 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 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, 2019, approximately 54.58 percent of the \$202,906, or \$110,746, was allocated to Wayne County.

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

The contractual language reads as follows: "The DIA shall initiate a subsidized tour program for Wayne County seniors. Based on past attendance, the museum will initially set aside \$100,000 annually for a subsidized senior program. This will fund 60 senior tours, including transportation, a 30-minute lecture by a museum volunteer or staff member, and access to the galleries."

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According to the preliminary 2019 Wayne County Art Institute Authority report prepared by the DIA, total spending on senior programs was as follows:

Senior Millage Program - Marketing and exposes	\$121,942.84
Staff time - Community Relations, Group Reservations, and Learning and Audience Engagement	\$39,145.27
Total senior program spending	\$161,088.11
Service agreement	\$100,000.00
Variance	\$61,088.11

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, 2019 through December 31, 2019 and compared the amount to the program expenses reported in the preliminary 2019 Wayne County Art Institute Authority report prepared by the DIA. We observed 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 2019 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 inspection 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 sample of transactions accounted for in the Wayne County expense accounts.

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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, 2019 through December 31, 2019 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 2019 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 obtaining data maintained in the DIA's group reservation system and internal departmental reports. We confirmed the allocation methodologies described below were utilized. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology.
  - i) In the Group Reservations department, there are eight 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 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, 2019, approximately 19.29 percent, or \$50,803, 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 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, 2019, approximately 40.85 percent of the \$50,803, or \$20,753, was allocated to Wayne County.
  - ii) In the Learning and Audience Engagement Affairs department, 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 Wayne County Art Institute Authority. For the year ended December 31, 2019, the Learning and Audience Engagement department's wages and fringes were \$208,574. The Assistant Director of Community Engagement allocated 15 percent to the senior program. The community engagement manager of learning and audience engagement's time was allocated 20 percent to the senior program. For the year ended December 31, 2019, \$7,696 was allocated to Wayne County. The Wayne County community engagement manager allocated 20 percent to the senior program for Wayne County only. This was an additional \$10,694 allocated to Wayne County, resulting in a total staff allocation to senior programs of \$18,390 as of December 31, 2019.

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**Section 2.4 (E) - Community Collaborations:**

The contractual language reads as follows: “The DIA will set aside at least \$300,000 annually to support community partnership projects that assist in bringing DIA programming to communities where there is a demonstrated commitment to increasing local arts programs. These collaborations will be developed cooperatively between the DIA and local organizations to respect and sustain the mission of the local organization and preserve the local character of each program.”

According to the preliminary 2019 Wayne County Art Institute Authority report prepared by the DIA, total spending on community programs was as follows:

Community Group Programs	\$275,300.90
Staff time - Community Relations, Public Affairs, Group Reservations, Public Programs, and Learning and Audience Engagement	\$127,217.86
Total investment	\$402,518.76
Service agreement	\$300,000.00
Variance	\$102,518.76

The procedures and the associated findings are as follows:

1) Community Group Programs

- a) We obtained the DIA general ledger detail for the Wayne County expenses related to community programs, including Drop in Art Making at Fairs and Festivals and other community programs, for the period from January 1, 2019 through December 31, 2019 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 inspection 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 observed that certain expenses were allocated to Wayne County at a rate determined by the level of benefit received by Wayne County. No exceptions were identified.

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## 2) Staff Time

- a) We obtained the DIA general ledger detail for the Group Reservations, Community and Public Affairs, Public Programs, and Learning and Audience Engagement staff time for the period from January 1, 2019 through December 31, 2019 and compared the amount to the expense reported in the preliminary 2019 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 2019 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. We recalculated the expense allocation to Wayne County by obtaining data maintained in the DIA's group reservation system and internal departmental reports.
- c) We confirmed 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) For the Learning and Audience Engagement Affairs 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 Wayne County Art Institute Authority.
    - The community engagement manager's time and the studio outreach coordinator's time are allocated 60 percent to community collaborations.
    - The director of public programming's time is allocated 23 percent to community collaborations.
    - The director of studio program's time is allocated 30 percent to community collaborations.
    - The assistant director of community engagement's time is allocated 45 percent to community collaborations and the director of studio programs allocates 30 percent.
    - The executive director of learning and audience engagement staff person allocated 10 percent of their time to community collaborations.
    - The Wayne County community engagement manager allocated 60 percent of their time to community collaborations to Wayne County only.

For the year ended December 31, 2019, the total wages and fringes of the Learning and Audience Engagement staff involved in community partnership programs was \$644,270. For the year ended December 31, 2019, \$92,637 was allocated to Wayne County.



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- ii) In the Group Reservations department, there are eight 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 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, 2019, approximately 3.65 percent, or \$9,604, 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 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, 2019, \$3,408 was allocated to Wayne County.
- iii) In the Community Relations 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 Wayne County Art Institute Authority. For the year ended December 31, 2019, the Community and Public Affairs department's wages and fringes expenses was approximately \$303,954. The officer of Community and Public Affairs' 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. 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, 2019, \$19,626 of the community relations department wages and fringe expenses was allocated to Wayne County.
- iv) In the Public Programming department, there are eleven 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 Wayne County Art Institute Authority. A portion of the wages and fringes for those positions is allocated to the counties of Oakland, Wayne, and Macomb, Michigan 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 eleven 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, 2019, \$11,547 of the Public Programming department's wages and fringes expenses was allocated to Wayne County.

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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 audit, the objective of which would be the expression of an opinion or conclusion, respectively, on the DIA's compliance with certain program requirements included in Section 2.4, "Privileges to Wayne County Residents," of the Art Institute Service Agreement between the Wayne County Art Institute Authority and the DIA for the year ended December 31, 2019. 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 DIA and the Wayne County Art Institute Authority board and is not intended to be and should not be used by anyone other than these specified parties.

*Plante & Moran, PLLC*

May 12, 2020

## Exhibit I

Item	Financial Row	Description	Location of Performance	Amount	Check No	Doc. No.	Date	Vendor
1	6750	Bus Reimbursement for Redford Service Learning Academy 7/11/19	Redford	\$780.00	207506	91738810	8/16/2019	TRINITY INC
2	6750	Bus Reimbursement for Detroit Edison 6/14/19	Detroit	\$412.00	206984	58100	7/24/2019	DHT TRANSPORTATION
3	6750	Bus Reimbursement for Taylor Prep High School 8/20/19	Taylor	\$650.00	207506	91739967	8/21/2019	TRINITY INC
4	6750	Bus Reimbursement for Japanese Business Society of Detroit 9/8/19	Novi	\$779.00	208971	91744635	10/9/2019	TRINITY INC
5	6750	Bus Reimbursement for Grosse Isle Centennial Park 8/7/19	Grosse Isle	\$301.25	208073	59241	9/13/2019	DHT TRANSPORTATION
6	6750	Bus Reimbursement for Detroit Parent Network 10/9/19	Detroit	\$565.00	209087	2019 10-13	10/8/2019	Detroit Parent Network
7	6750	Bus Reimbursement for Summit Academy 10/8/19	Romulus	\$253.50	208724	91H-1008-001	10/9/2019	SUMMIT ACADEMY TRANSPORTATION
8	6750	Bus Reimbursement for Pardee Elementary 10/16/19	Dearborn Heights	\$1,488.00	208728	91757790	10/17/2019	TRINITY INC
9	6750	Bus Reimbursement for Westfield Prep High School 10/31/19	Redford	\$1,632.00	208888	91763987	11/1/2019	TRINITY INC
10	6750	Bus Reimbursement for Bellville High School 10/23/19	Belleville	\$772.50	208855	60047	11/5/2019	DHT TRANSPORTATION
11	6750	Bus Reimbursement for Plymouth High School 11/22/19	Plymouth	\$2,017.00	209413	91773332	11/25/2019	TRINITY INC
12	6750	Bus Reimbursement for Winchester 10/30/19	Northville	\$348.35	209734	121119	12/11/2019	NORTHVILLE PUBLIC SCHOOLS
13	6750	Bus Reimbursement for Farrand Elementary 12/17/19	Plymouth	\$1,267.50	209755	91783228	12/18/2019	TRINITY INC
14	6750	Bus Reimbursement for DPSCD 2018-2019 - December	Detroit	\$1,648.00	203982	57549	1/9/2019	DHT TRANSPORTATION
15	6750	Bus Reimbursement for University Prep 11/16/18	Detroit	\$394.56	205435	NOV16-18	1/15/2019	UNIVERSITY PREPARATORY ACADEMY
16	6750	Bus Reimbursement for John Glen High School 12/6/18	Westland	\$544.00	204705	TR2424	2/7/2019	WAYNE WESTLAND COMMUNITY SCHOOLS
17	6750	Bus Reimbursement for ADP 2019 - Dickinson West	Hamtramck	\$2,800.00	204999	57685	2/11/2019	DHT TRANSPORTATION
18	6750	Bus Reimbursement Cooper Upper Elementary 3/22/19	Livonia	\$1,300.00	205321	91679511	3/26/2019	TRINITY INC
19	6750	Bus Reimbursement for Charles Drew 3/29/19	Detroit	\$1,170.00	205578	91681534	3/31/2019	TRINITY INC
20	6750	Bus Reimbursement for DPSCD 2018-2019 - February	Detroit	\$1,770.00	205392	57772	4/9/2019	DHT TRANSPORTATION
21	6750	Bus Reimbursement for Marshall Upper Elementary Various Dates 2019	Westland	\$1,960.80	206038	TR2562	4/19/2019	WAYNE WESTLAND COMMUNITY SCHOOLS
22	6750	Bus Reimbursement for Plymouth High School 5/22/19	Plymouth	\$1,275.00	206293	917090772	5/31/2019	TRINITY INC
23	6750	Bus Reimbursement for DPSCD for the DIARY of ANNE FRANK 3/11/19	Detroit	\$6,030.00	205852	58194	5/7/2019	DHT TRANSPORTATION
24	6750	Bus Reimbursement for DPSCD 2018-2019 - April	Detroit	\$5,285.00	206239	58402	6/3/2019	DHT TRANSPORTATION
25	6750	Bus Reimbursement for Riley MS 5/1/19		\$539.00	206698	85841	6/24/2019	LIVONIA PUBLIC SCHOOLS

## Exhibit II

County	Category	Item	Financial Row	Description	Location of Performance	Amount	Check No	Invoice No	Date	Vendor
Wayne	Seniors	1	6440	Thursdays At The Museum (TATM) Visitor Bags	Allocated to all 3 Counties	\$3,500.00	208974	24603	10/30/2019	VERSACOM INC
Wayne	Seniors	2	6430	Postage for TATM Jan-Mar 2020 PC - Metroplex	Allocated to all 3 Counties	\$1,797.36	ACH 1475551	Metroplex	12/20/2019	EASYPERMIT POSTAGE
Wayne	Seniors	3	6430	Postage for TATM Jan-Mar 2020 PC - Detroit SCF	Allocated to all 3 Counties	\$1,944.03	ACH 1475551	DETROIT-SCF	12/20/2019	EASYPERMIT POSTAGE
Wayne	Seniors	4	6730	Senior Thursday Reception - 7/25/19 - 19157	Allocated to all 3 Counties	\$374.96	207076	2421	7/25/2019	Culinaire International Inc.
Wayne	Seniors	5	6730	Senior Thursday Reception - 8/1/19 - 19248	Allocated to all 3 Counties	\$389.96	207397	2443	8/5/2019	Culinaire International Inc.
Wayne	Seniors	6	6730	Senior Thursday Reception - 9/5/19 - 20081	Allocated to all 3 Counties	\$589.94	208747	2500	9/9/2019	Culinaire International Inc.
Wayne	Seniors	7	6730	Senior Thursday Reception - 10/31/19 - 21447	Allocated to all 3 Counties	\$322.47	28851	2659	11/4/2019	Culinaire International Inc.
Wayne	Seniors	8	6730	Senior Thursday Reception - 12/5/19 - 22336	Allocated to all 3 Counties	\$477.45	209708	2740	12/10/2019	Culinaire International Inc.
Wayne	Seniors	9	6750	Bus Reimbursement for Senior Thursday 7/25/19 - Adult Well Being	Detroit	\$950.00	207135	19-116	7/28/2019	PREMIUM EVENT SERVICES, LLC
Wayne	Seniors	10	6750	Jewish Community Center - 6 hours total	Wayne	\$1,050.00	208377	5254	10/1/2019	PREMIUM EVENT SERVICES, LLC
Wayne	Seniors	11	6750	Bus Reimbursement for Senior Thursday 10/24/19 - Adams Butzel Complex Seniors	Detroit	\$950.00	208593	19-191	10/28/2019	PREMIUM EVENT SERVICES, LLC
Wayne	Seniors	12	6750	Bus Reimbursement for Senior Thursday 12/19/19 - Restoration Towers	Detroit	\$625.00	209653	19-233	12/20/2019	PREMIUM EVENT SERVICES, LLC
Wayne	Seniors	13	6120	Senior Thursday Reception - 1/17/19 - 16278	Allocated to all 3 Counties	\$127.49	204209	1955	1/21/2019	Culinaire International Inc.
Wayne	Seniors	14	6410	Senior Thursday Reception - 1/24/19 - 16402	Allocated to all 3 Counties	\$374.96	204379	1969	1/28/2019	Culinaire International Inc.
Wayne	Seniors	15	6410	Media Authorization - TATM Radio Spring 2019	Allocated to all 3 Counties	\$13,332.00	204715	36231	2/20/2019	DUFFEY PETROSKY
Wayne	Seniors	16	6610	Thursday at the Museum - DFP/TDN/OP/MD/NH	Allocated to all 3 Counties	\$12,782.64	205179	36624	3/20/2019	DUFFEY PETROSKY
Wayne	Seniors	17	6730	Senior Thursday Reception - 4/4/19 - 17519	Allocated to all 3 Counties	\$389.96	205515	2118	4/8/2019	Culinaire International Inc.
Wayne	Seniors	18	6730	Senior Thursday Reception - 5/9/19 - 18060	Allocated to all 3 Counties	\$449.96	205922	2229	5/13/2019	Culinaire International Inc.
Wayne	Seniors	19	6730	Senior Thursday Reception - 5/30/19 - 18340	Allocated to all 3 Counties	\$247.48	206450	2292	6/3/2019	Culinaire International Inc.
Wayne	Seniors	20	6730	TATM April-June Postcards	Allocated to all 3 Counties	\$195.04	206513	79257	7/24/2019	GRAPHICS EAST, INC.
Wayne	Seniors	21	6750	Bus Reimbursement for Senior Thursday 1/24/19 - St. Thomas the Apostle	Garden City	\$437.50	204349	19-012	1/30/2019	PREMIUM EVENT SERVICES, LLC
Wayne	Seniors	22	6750	Bus Reimbursement for Dearborn Schools Retirement Group	Dearborn	\$850.00	204975	19-029	3/13/2019	PREMIUM EVENT SERVICES, LLC
Wayne	Seniors	23	6750	Bus Reimbursement for Senior Thursday 4/4/19 - Delta Sigma Theta Sorority	Detroit	\$1,825.00	205763	19-040	4/5/2019	PREMIUM EVENT SERVICES, LLC
Wayne	Seniors	24	6750	Senior Thursday Reception - 5/23/19 - 18291	Allocated to all 3 Counties	\$254.97	206664	2279	5/28/2019	Culinaire International Inc.
Wayne	Seniors	25	6750	Senior Thursday Reception - 6/27/19 - 18778	Allocated to all 3 Counties	\$217.48	206355	2377	7/1/2019	Culinaire International Inc.

### Exhibit III

Item	Financial Row	Description	Location of Performance	Amount	Check No	Invoice No	Date	Vendor
1	6410	OFR - Laura Valdes ofrenda reimbursement September 22- November 10, 2019	Detroit	\$300.00	209016	9/22-11/10/19REIMB	11/18/2019	Laura Valdes
2	6412	OFR Ofrenda Exhibition lighting	Detroit	\$2,022.30	208492	983830	10/17/2019	CANIFF ELECTRIC SUPPLY CO., INC.
3	6440	OFR - 2019 Ofrendas Brochures	Detroit	\$3,250.00	207994	191410	10/20/2019	ASSOCIATED PRINT/APMS, INC.
4	6640	OFR - 2019 Ofrendas - Gallery Labels & Entry Graphics	Detroit	\$2,342.00	208511	30317	10/16/2019	GRIGG GRAPHIC SERVICES, INC
5	7010	COC - Audio and staging rental as detailed in attached estimate	Detroit	\$9,840.00	206907	4631	7/6/2019	IN TUNE RENTALS
6	6640	OFR - 2019 Ofrendas - Spanish translation services	Detroit	\$587.48	208355	118379	8/30/2019	ERIKSEN TRANSLATIONS, INC
7	6750	PAE - Bus Reimbursement for Henry Ford CC 12/14/19	Dearborn	\$975.00	209653	19-234	12/20/2019	PREMIUM EVENT SERVICES, LLC
8	6750	Inv# 59033 DHT Transportation/PAE-Hourly Bus costing for Brilliant Detroit 7/27/19	Detroit	\$257.50	207159	4866	8/6/2019	DHT Transportation
9	6410	DAA - Extra buttons	Detroit	\$190.43	20690	8072	6/28/2019	MOBILITY RESOURCES ASSOCIATES INC.
10	6410	MIC - ROVIN CERAMICS RO-14 Mid-Range Light Stoneware	Detroit	\$255.00	207334	12139	7/26/2019	ROVIN CERAMICS
11	7010	MIC - 40' Art Elect Manlift Narrow Jib 0580435	Detroit	\$368.00	208382	94075633-0001	9/27/2019	SUNBELT RENTALS, INC.
12	7010	MIC - 65" x 28" ADJUSTABLE END FRAME MP	Detroit	\$127.50	207801	92856264-0001	9/7/2019	SUNBELT RENTALS, INC.
13	6540	MDOS frame order	Allocated to all 3 Counties	\$1,433.04	208173	530241	10/8/2019	ERIC S IVE BEEN FRAMED SHOP
14	6380	IOP - 2019 Metro Detroit Fabrication and Installation	Allocated to all 3 Counties	\$8,407.52	205942	16948	5/13/2019	LAVANWAY SIGN CO INC
15	6730	County Leaders Night 6/21/19 E.O.C 17527	Allocated to all 3 Counties	\$2,339.77	206664	2358	6/25/2019	Culinaire International Inc.
16	6540	IOP - 2019 Summer Metro Detroit Frames	Detroit	\$2,045.62	206456	534017	6/12/2019	ERIC S IVE BEEN FRAMED SHOP
17	6540	Airport North Terminal Frames	Detroit	\$4,805.75	206456	529589	6/21/2019	ERIC S IVE BEEN FRAMED SHOP
18	6630	COC - film rental Grace Jones (playdate: 7/16/19) terms: \$500 flat fee	Detroit	\$500.00	206006	A50070	4/26/2019	KINO LORBER
19	6300	IOP - Metro Detroit Inside Out Spring 2019 Art Finder Maps - allocated between Wayne & Oakland Counties	Allocated to Wayne & Oakland Counties	\$550.00	205931	29809	6/12/2019	GRIGG GRAPHIC SERVICES, INC
20	6540	IOP - 2019 Spring Metro Detroit Frames	Allocated to all 3 Counties	\$1,500.31	204767	531005	3/5/2019	ERIC S IVE BEEN FRAMED SHOP
21	6730	IOP - InsideOut Metro Detroit Orientation	Allocated to all 3 Counties	\$243.38	204998	2020	3/25/2019	Culinaire International Inc.
22	6380	Greater Detroit Agency for the Blind & Visually Impaired	Detroit	\$5,640.00	206857	4594	7/1/2019	Greater Detroit Agency for the Blind & Visually Impaired
23	7010	DIF - 10' x 10' tent with sides rental for Metro Detroit Youth Day	Detroit	\$500.00	207489	JULY 10-19	4/22/2019	Michigan Youth Appreciation Foundation
24	6380	IOP - Metro Detroit Inside Out Summer 2019 Art Finder Maps - allocated between Wayne, Oakland, and Macomb	Allocated to all 3 Counties	\$641.60	207533	30147	8/23/2019	GRIGG GRAPHIC SERVICES, INC
25	6380	Inside Out - MI Dept of State Branch Offices	Allocated to all 3 Counties	\$2,666.40	209729	17293	11/26/2019	LAVANWAY SIGN CO INC