City of Troy

TO: Members of Troy City Council
FROM: Lori Grigg Bluhm, City Attorney LGB
DATE: November 7, 2012
SUBJECT: National Public Finance Guarantee Corp. v. City of Troy

Enclosed please find a copy of a lawsuit that was served on the City on October 18, 2012. This lawsuit was filed against the Troy City Council by National Public Finance Guarantee Corporation (NPFG), which is the bond insurer for two of the bonds issued by the Troy Downtown Development Authority.

Through the complaint, NPFG alleges that the City of Troy violated the Freedom of Information Act by refusing to provide all of the documentation requested by NPFG. This challenged FOIA request was a follow up after NPFG received volumes of information and was permitted access to the City of Troy financial records. Through the filing of this lawsuit, Plaintiff argues that the City is obligated to create documentation to refute Plaintiff's unsupported allegation that there are discrepancies in the financial records. The City vehemently denies any financial discrepancies, and further denies violating the Freedom of Information Act.

NPFG is seeking an order compelling disclosure of documents, as well as a declaratory judgment, attorney fees, costs and punitive damages. Attached is a proposed resolution authorizing our office to defend the interests of the City of Troy.

Please let me know if you have any questions concerning this matter.

This case has been designated as an eFiling case. To review a copy of the Notice of Mandatory eFiling visit www.oakgov.com/clerkrod/efiling.

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STATE OF MICHIGAN

IN THE CIRCUIT COURT FOR THE COUNTY OF OAKLAND

NATIONAL PUBLIC FINANCE GUARANTEE CORPORATION, a New York Corporation,

Plaintiff,

vs.

Case No.: 2012-129991-CZ
Hon. JUDGE ALEXANDER

CITY OF TROY, a municipal corporation.

Defendant.

Mahesh K. Nayak (P54867)
Kevin A. Fanning (P57125)
Jonathan M. Martone (P73035)
CLARK HILL PLC
Attorneys for Plaintiff
151 S. Old Woodward, Ste 200
Birmingham, Michigan 48009
(248) 642-9692

PURSUANT TO MCR 2.113(C)(2)(A), THERE IS NO OTHER PENDING OR RESOLVED CIVIL ACTION ARISING OUT OF THE TRANSACTION OR OCCURRENCE ALLEGED IN THIS COMPLAINT

COMPLAINT

Plaintiff National Public Finance Guarantee Corporation ("NPFGC"), by its attorneys, Clark Hill PLC, states as follows for its Complaint against the City of Troy ("Troy"):

INTRODUCTION AND NATURE OF ACTION

1. This is an action to enforce the Michigan Freedom of Information Act ("FOIA"), MCL §15.231, *et seq.*

2. Plaintiff made a request under FOIA (the "FOIA Request") for certain documents from the Downtown Development Authority of the City of Troy ("DDA"), a municipal

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corporation created by the City of Troy under the Downtown Development Authority Act, MCL 125.1651 *et seq* ("DDA Act"). The Troy FOIA administrator responded to the FOIA Request. Plaintiff has since dealt exclusively with Troy staff, including the Troy City Attorney, regarding the FOIA Request. Upon information and belief, all of the documents sought from the DDA under the FOIA request are in the possession, custody and/or control of Troy. The Troy City Attorney has refused to provide documents in the possession of Troy. Accordingly, Plaintiff has sued Troy in this action to obtain the documents which are the subject of the FOIA Request.

3. This lawsuit seeks an Order pursuant to FOIA that: (1) finds that Defendant Troy (whether acting on its own or on behalf of the DDA) has violated FOIA; (2) orders Defendant Troy to produce all unlawfully withheld records by a date certain; (3) enjoins Defendant Troy from withholding the requested DDA records; and (4) awards Plaintiff reasonable attorney fees and other litigation costs as provided by FOIA. MCL §15.240.

4. This lawsuit is necessary because Defendant Troy, acting on behalf of the DDA, violated its duties under FOIA through its failure to respond and/or produce requested records outside the purview of any applicable "production exemption," within the applicable timeframe. MCL §§ 15.235 and 15.243.

5. By failing to fully, timely, and lawfully respond to Plaintiff's FOIA Request Plaintiff's rights under FOIA have been impaired.

PARTIES, JURISDICTION AND VENUE

6. Plaintiff NPFGC is a New York Corporation with a principal place of business in Armonk, New York.

7. Defendant Troy and non-party DDA are municipal corporations with offices in Troy, Michigan. The DDA is an instrumentality of Troy, created by ordinance of the City

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Council of Troy under the DDA Act. By statute, the members of the Board of the DDA include the Mayor of Troy, who also appoints the members of the Board, subject to the approval of the City Council.

8. Defendant Troy and non-party DDA are "public bodies" as defined by FOIA, MCL §15.232(d). The DDA documents sought in this action are public records maintained by Troy on behalf of the DDA, and are subject to disclosure under the provisions of FOIA.

9. Jurisdiction is proper in this Court pursuant to MCL §15.240(1) because NPFGC has requested under FOIA that Troy disclose certain documents in its possession, and Troy has made a final determination to deny that request.

10. Venue is proper in this Court pursuant to MCL §15.240(4) because Troy maintains its offices in Oakland County.

COMMON ALLEGATIONS

11. NPFGC incorporates by reference the allegations contained in Paragraphs 1 through 10 above as if more fully set forth herein.

12. On April 18, 2012 NPFGC sent a FOIA request to the DDA attached hereto as **Exhibit A.**

13. Troy acknowledged receipt of the FOIA request on April 24, 2012 and unilaterally gave itself an extension to respond to the requests through May 9, 2012. **Exhibit B.**

14. Troy failed to respond in a timely matter (even within its own extension), producing only some responsive documents on May 10, 2012. **Exhibit C.**

15. In light of incomplete production, Plaintiff requested the opportunity to review certain electronically stored information on the City's computers responsive to the FOIA Request. **Exhibit D.**

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16. Troy permitted Plaintiff access to its computers on June 4, 2012 to recover documents responsive to the FOIA Request. During this review, Plaintiff discovered a discrepancy concerning approximately Eight-Hundred Thousand Dollars ($800,000.00) in monies transferred from the DDA to the City of Troy General Fund.

17. Troy Director of Financial Services, Tom Darling, explained that these monies were attributable to the "DDA share" of certain "street island maintenance expenses" and committed to providing further documentation concerning the same. **Exhibit E.**

18. After repeated requests for this information on June 27, June 9, June 13 and July 19, 2012, Defendant finally produced a document revealing that the approximate $800,000 in transfers were not attributable to "street island maintenance expenses" as earlier indicated, but were rather attributable to a "management reimbursement" for alleged services provided by Troy personnel to the DDA. **Exhibit F.**

19. When Plaintiff pressed for details concerning this "management fee", Defendant claimed that there was no support for this approximate $800,000 in transfers from the DDA to the City of Troy General Fund, instead broadly claiming that these monies were compensation for the efforts of Troy employees on behalf of the Troy DDA. **Exhibit G.** Defendant also reneged on an earlier commitment to Plaintiff that it would provide supporting documentation for transactions identified in 28 computer journal entries, responsive to the FOIA request. *Id.*

20. Plaintiff once again sought the information Defendant had earlier committed to providing. **Exhibit H.** Plaintiff reminded Defendant of its previous commitment to provide this information. **Exhibit I.** In the three months that have since passed, Defendant has ignored the request and failed to respond.

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21. Furthermore, Defendant's own records have revealed that there is probable documentary support for the outgoing transfers from the DDA to Troy.

22. It is therefore highly improbable that Defendant does not possess documentation which reflects the alleged "management fee" it charged the DDA.

23. MCL 125.1554(5) of the Downtown Development Authority Act requires that all expense items of any downtown development authority shall be publicized monthly and always be open to the public. If Defendant does not have documentation to support these unusual transfers, then it would be in violation of the DDA's enabling statute.

24. Documents which would evidence these "management fees" may include a management agreement or supporting time sheets and bills of the Troy employees charging their time to the DDA.

25. As relates to Defendant's objection to providing the missing documentation for the 28 journal entries, Defendant's response that "I cannot commit to our finance department spending any more time on this. We have already gone beyond what is required under FOIA..." is insufficient, as a matter of law, to justify nondisclosure of important public records pertaining to the DDA. Defendant's subjective opinion that it has complied with the FOIA requests does not state a proper legal objection to the production of the requested information, particularly in light of Defendant's earlier commitment to provide this information. **Exhibits E and I.** As relates to Defendant's position regarding producing documents to evidence the approximate $800,000 in transfers from the DDA to Troy, Defendant's explanation that there is "no supporting documentation" to support these charges cannot be either factually or legally accurate for the reasons described above.

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26. While FOIA does not require that a party have a purpose in requesting public documents, the documents sought by Plaintiff are essential to vindicating the public's interests in the expenditure of monies by a public body, particularly involving intergovernmental transfers of such large amounts of money, without support.

27. Plaintiff has made extensive efforts over the past three months to resolve this dispute without recourse to litigation. These efforts have proven unsuccessful, and the need for public disclosure of the requested information has increased because of the passage of time. Plaintiff will be harmed absent immediate and full disclosure of the information on this matter of public concern.

28. Plaintiff has no adequate remedy at law to redress the injury it will sustain if it does not receive immediate and full disclosure of the information requested from the Troy DDA.

COUNT I – VIOLATION OF THE FREEDOM OF INFORMATION ACT

29. Plaintiff incorporates by reference the allegations contained in Paragraphs 1 through 28 above as if more fully set forth herein.

30. Defendant violated FOIA, MCL §15.235, by improperly failing to provide documents which were the subject of Plaintiff's FOIA Request.

31. Given that a failure to respond constitutes a denial of the entire request under MCL §15.235(3), Defendants continue to violate FOIA through their wrongful withholding of records which are not subject to any FOIA withholding provision. MCL §15.240

32. As a result of Defendant's violation of Plaintiff's rights under FOIA, Plaintiff is entitled, in addition to the requested records, to recover damages, including its costs, reasonable attorney's fees, disbursements, and punitive damages. MCL §15.240.

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33. Plaintiff is likewise entitled to an expedient resolution of this issue, as MCL §15.240(5) provides that actions commenced pursuant to FOIA "shall be assigned for hearing and trial and for argument at the earliest practicable date and expedited in every way."

RELIEF REQUESTED

WHEREFORE, Plaintiff NPFGC respectfully requests this Honorable Court to:

1. Issue an order compelling disclosure of the following public records:
   a) All documentation concerning or related to the 28 journal entries identified herein.
   b) All documents relating to or concerning the City of Troy's charges to the DDA for a "management fee" in the approximate amount of $800,000, from the years 2002 through 2012.
2. Declare the nondisclosure of the requested documents violative of FOIA.
3. Award Plaintiff its actual and reasonable attorney's fees, disbursements and punitive damages as required by MCL 15.240 and;
4. Award all such other relief as this Court deems just and appropriate.

Respectfully submitted,

CLARK HILL PLC

By: /s/ Mahesh K. Nayak
Mahesh K. Nayak (P54867)
Kevin A. Fanning (P57125)
Jonathan M. Martone (P73035)
CLARK HILL PLC
Attorneys for Plaintiff
151 S. Old Woodward, Ste 200
Birmingham, Michigan 48009
(248) 642-9692

Dated: October 16, 2012

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EXHIBIT A

Received for Filing Oakland County Clerk 2012 OCT 16 PM 03:17

From: Schwartz, Robert L.
Sent: Wednesday, April 18, 2012 5:09 PM
To: 'tdonnelly@dickinson-wright.com'
Cc: Chintz, Andrew (andrew.chintz@nationalpfg.com); Cohn, Matthew (Matthew.Cohn@optinuityar.com)
Subject: Troy DDA - Request for Additional Information

Terry:

I noted in my message yesterday that I would be requesting additional information regarding the Troy DDA.

On behalf of National Public Finance Guarantee Corporation, we respectfully request that the Troy DDA provide or make available the following information. Our preference would be to receive the information electronically. However, in the interest of minimizing costs, we can conduct our review on site, at the offices of the DDA or the City, as appropriate.

a) Identification of any and all "Investments" as listed in the asset section of the DDA Statement of Net Assets and Governmental Funds for the years ended June 30, 2002 through 2011. Please include the values and the basis for the determination of the "Investments". This includes any valuations or assessments prepared along with any other supporting documentation.

b) Full access to the DDA's general ledger data in support of all financial data contained within the Comprehensive Annual Financial Reports ("CAFR") for the years ended June 30, 2002 through 2011.

c) Please provide details supporting the "Intergovernmental" Revenues as reported in the DDA's CAFRs for the years ended June 30, 2002 through 2011.

d) Access to any and all bank statements that contain activity for all funds impacted by the DDA transactions between the periods ended June 30, 2002 through 2011.

e) Access to copies of all vendor invoices or substantiation for amounts distributed (including all contracts or agreements purported to support expenditures), for the periods ended June 30, 2002 through 2011.

f) Access to all documentation in support of general journal entries made within the DDA's general ledger for the periods ended June 30, 2002 through 2011. This includes authorized documents approving such entries as well as any supporting schedules for allocations, etc. that were prepared in support of the entries.

g) Access to all summary and detailed information in support of the amounts utilized within the Assessment Rolls for the properties within the DDA. This should include all authorized documents approving the changes along with any supporting schedules.

h) Copies of all loan amortization schedules for all obligations incurred and or paid during the periods ended June 30, 2002 through 2011.

We request that this information be provided within ten (10) days, or that the records be made available on site within that period.

If there is any reason why the DDA is not able or willing to provide or make available the information requested, please so advise me at your very earliest convenience. If necessary, you may consider this a request for information under the Michigan Freedom of Information Act. In view of the rapidly depleting funds of the DDA to pay debt service, we hope that you will consider time to be of the essence in this regard.

Thank you for your consideration.

Regards,
Bob

Robert L. Schwartz
CLARK HILL PLC
151 S Old Woodward | Suite 200 | Birmingham, Michigan 48009
248.988.5847 (direct) | 248.988.1834 (fax) | 248.568.3111 (cell)
rschwartz@clarkhill.com | www.clarkhill.com

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EXHIBIT B

Received for Filing Oakland County Clerk 2012 OCT 16 PM 03:17

From: Schwartz, Robert L.
Sent: Tuesday, May 01, 2012 11:26 AM
To: 'Aileen Bittner'
Cc: Lori G Bluhm
Subject: RE: FOIA 2012-085 - Troy DDA

Ms. Bittner:
For the record, our FOIA request was sent on April 18 to the DDA's counsel, which constitutes delivery to the DDA.
Thank you. We will be in further contact after conferring with my client.
Regards, Bob Schwartz

From: Aileen Bittner [mailto:BittnerA@troymi.gov]
Sent: Tuesday, May 01, 2012 10:54 AM
To: Schwartz, Robert L.
Cc: Lori G Bluhm
Subject: FOIA 2012-085 - Troy DDA

Mr. Schwartz-

Attached please find the complete record of your FOIA request including a 10-day extension notice that was sent from my office on April 24, 2012, in response to your FOIA request submitted on April 18, 2012, to Terence Donnelly. This notice was inadvertently sent to Mr. Donnelly.
The 10-day extension sets the response due date at May 9, 2012.

Please note this is still within the allowable response time under FOIA, since our records indicate receipt by the City on April 24, 2012, through email.

Please contact me if you have any questions.
Thank you,

Aileen

City of Troy
M. Aileen Bittner, CMC | City Clerk | City Clerk's Office | Voice: +1 248 524 3331 | Email: bittnera@troymi.gov | Fax: +1 248 524 1770

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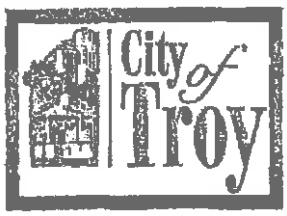
EXHIBIT C

500 W. Big Beaver
Troy, MI 48084
(248) 524-3300

The City of Tomorrow...



...Today

May 10, 2012

Robert L. Schwartz
Clark Hill PLC
151 S. Old Woodward
Suite 200
Birmingham, MI 48009
rschwartz@clarkhill.com

RE: FOIA Request 2012-085

Dear Mr. Schwartz:

I am responding to the above referenced Freedom of Information Act (FOIA) in my capacity as a FOIA coordinator designee. I want to thank you for your patience in waiting for our official response. The DDA, since its inception, has relied on City of Troy personnel to perform the administrative tasks, including but not limited to responses to Freedom of Information Act requests. As you are aware, the City has significantly reduced its staff in the past couple of years through early retirement and lay- offs, which is a result of the current financial realities for the City. Your FOIA request came as the City was preparing the municipal budget documentation to comply with the Charter deadlines. The budget process workload was intensified by the fact that the staff involved in the budget preparation had never previously performed the task. Added to the mix is the resignation of our City Manager and the required selection of an Interim and a new City Manager. Mr. Tom Darling, the interim financial director, is the main person capable of completing the research necessary to respond to your exhaustive FOIA, and he has provided me with the information as quickly as he could get to it. In recognition of the fact that this response is one day late, we will mail the discs to you at no charge. I have also provided a pdf of the documents where possible, and also provide internet links where possible.

The FOIA request could be denied, since the FOIA request does not further the core purpose of FOIA, which is to provide documents that shed light on the understanding of the operations or activities of government. *Kocher v. Department of Treasury*, 241 Mich. App. 378 (2000). The information requested is instead for commercial purposes, and is requested as a precursor to a threatened lawsuit. The Freedom of Information Act does not require the City to create a document or a compilation, or to guess as to the documents that are being requested. *MCL 15.233(4)* In addition to being ambiguous as to what documents are requested, it is also burdensome. However, since the City is interested in exploring global solutions to the DDA debt situation, you are being provided with the information that is believed to be responsive to your request. If you require additional detail, you will need to specify the exact document that is being

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requested. Although you have requested access to the City's financial documents, this very likely presents a hurdle, since the reviewer would need to have some familiarity with the City's New World Systems financial software, which was installed a couple of years ago. The financial records from the previous software system, JDEdwards, were imported to the new financial system. However, if you find that such navigation is necessary, please let me know, and we can set up a mutually convenient time.

Amortization schedules can be found in each of the TDDA Budgets. The 2012 DDA Budget is attached, and can be accessed as an agenda item from the City of Troy City Council meeting of May 7, 2012, which is found as item I-9 and can be accessed through http://www.troymi.gov/Council/Meetings/Archive.aspx. The 2011 TDDA Budget can be accessed at: http://www.troymi.gov/DowntownDevelopmentAuthority/DDABudget2011-2012.pdf

I can put the two discs in the mail tomorrow or you can let me know if you prefer to pick them up from City Hall. They are too voluminous to send via e-mail. The first disc has pdf documents of the TDDA Debt General Ledger for years 2002-2011. It also contains the TDDA Debt Trial Balance summary for years 2002-2011 in pdf format. The third set of pdf documents on this disc are TDDA Operating Trial Balance for years 2002-2011. Fourth, we are also providing the TDDA Detailed Operations General Ledger in pdf format. A second disc contains the assessing listings from 1994 to 2012. These documents contain the financial history of the Troy Downtown Development Authority.

You have a right to appeal this denial by sending a letter to the City Manager, City of Troy, 500 W. Big Beaver Road, Troy, Michigan 48084 detailing your arguments and labeling it as an APPEAL. You also have the ability to file a lawsuit with the Oakland County Circuit Court to compel disclosure (*Section 10 of 1976 PA 442*). If a person asserting the right to documentation prevails in all or a part of the lawsuit, then the Court shall award an appropriate amount towards reasonable attorney's fees, costs, and disbursements, and could potentially award punitive damages ($500) for arbitrary and capricious denials.

Sincerely,

Lori Grigg Bluhm
City Attorney
City of Troy

Attorney for Troy Downtown Development Authority

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EXHIBIT D

Received for Filing Oakland County Clerk 2012 OCT 16 PM 03:17

From: Nayak, Mahesh K. [mailto:MNayak@ClarkHill.com]
Sent: Wednesday, May 23, 2012 10:55 AM
To: Lori G Bluhm
Cc: 'tdonnelly@dickinsonwright.com'; Schwartz, Robert L.; Fanning, Kevin A.; Michael N. Kahaian (mkahaian@srr.com); Martone, Jonathan M.
Subject: FOIA Request 2012-085

Dear Ms. Bluhm,

I am writing with reference to your letter dated May 10 to my partner Bob Schwartz relative to the above referenced FOIA request.

We disagree with many of the claims in your letter. After the Troy DDA surpassed the time within which the DDA was permitted to respond to the request under statute, and the deadline the Troy DDA gave itself to respond, we received documents that were incomplete and unresponsive to our requests.

For example, you produced 2 disks the day after you sent your letter and a third disk the following week. Upon review, we note that the third disk appears to be a duplicate of one of the earlier disks. I am not sure if this was an oversight, and would appreciate it if you would look into it and advise me immediately.

Your letter also seems to suggest that the balance of information we have requested, and was not provided, is contained on software (presumably available the City's servers). We would like to set up a time, as you suggest, to review same to see if we are able to identify the documents our request sought. We appreciate your offer to have your IT professional and or Mr. Darling present in assisting our designee to navigate through the software and locate the data our request seeks.

Please provide available dates/times for us to come in the weeks of May 28 and June 4.

Thank you,

Mahesh K. Nayak | CLARK HILL PLC
151 S. Old WOODWARD AVE. | SUITE 200 | BIRMINGHAM, MI 48009 | USA
248.988.5868(DIR) | 248.988.2512(FAX)
mnayak@clarkhill.com | www.clarkhill.com

LEGAL NOTICE: This e-mail is for the exclusive use of the intended recipient(s), and may contain privileged and confidential information. If you are not an intended recipient, please notify the sender, delete the e-mail from your computer and do not copy or disclose it to anyone else. Your receipt of this message is not intended to waive any applicable privilege. Neither this e-mail nor any attachment(s) establish an attorney-client relationship, constitute an

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EXHIBIT E

Received for Filing Oakland County Clerk 2012 OCT 16 PM 03:17

From: Nayak, Mahesh K.
Sent: Wednesday, June 27, 2012 5:08 PM
To: Bluhmlg@troymi.gov
Subject: FOIA Follow Up

Dear Ms. Bluhm,

We have now had the opportunity to review your e-mails of June 18 which were purportedly responsive to the outstanding FOIA requests you had agreed to supplement, as set forth in my e-mail to you of June 6.

We note the following:

With respect to request C, as set forth in my e-mail of June 6, regarding the intergovernmental revenues listed in the CAFR's, you advised us that all of these revenues were attributable to reimbursements on road construction projects that came from federal funds. You also advised us that there were transfers out to reimburse the general fund for expenses incurred. You mentioned you would explain this in greater detail to us (a brief paragraph written explanation of how this worked would suffice) and provide us with information to substantiate the transfers. Your e-mails of June 18 did not provide this explanation or any documentation.

With respect to Requests E and F, we provided you with various General Ledger entries you agreed to provide supporting data for. However, we did not receive any support for the 28 entries identified on the attached spreadsheet. Please advise.

Finally, we were not provided with any details to support the transfers to the General Fund from the DDA. When we met in your offices on June 4, Mr. Darling stated that the transfers from the DDA to the General Fund were due to the reimbursements for Street Island Maintenance for which the details were included in the Street Island Maintenance General Ledger. However, as we suggested to Mr. Darling on June 4, there are over $800,000.00 in transfers to the General Fund in excess of what was included in the Street Island Maintenance General Ledger. Mr. Darling had committed to providing us some clarity and support on the delta between these numbers. The attached spreadsheet exemplifies the point.

Thank you for your continuing cooperation in providing full and complete responses to our FOIA request. We look forward to hearing from you.

Regards,

Mahesh

Mahesh K. Nayak | CLARK HILL PLC
151 S. Old WOODWARD AVE. | SUITE 200 | BIRMINGHAM, MI 48009 | USA
248.988.5868(DIR) | 248.988.2512(FAX)
mnayak@clarkhill.com | www.clarkhill.com

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Transfers Out of the General Fund in Excess of SIM-DDA
For the Period 2002 through 2011

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	Total
1 SIM	$ 148,650	$ 253,349	$ 279,616	$ 392,592	$ 339,478	$ 307,134	$ 107,534	$ 131,607	$ 141,024	$ 136,227	$ 2,207,211
2 G/F Transfers	148,650	248,349	329,616	398,975	392,778	311,944	259,248	207,607	388,274	335,462	3,020,905
3 Difference	$ -	$ (5,000)	$ 50,000	$ 36,384	$ 53,300	$ 4,810	$ 151,714	$ 76,000	$ 247,251	$ 199,235	$ 813,694

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Transaction Details for G/L Account Number: 248.728.7802.070 Contractual Services General, 248.728.7802.075 Contractual Service
For the Period 2002 through 2010

	G/L Date	Journal	Description/Project	Debit Amount	Credit Amount
	6/7/2002	00140421PV06070	Rossetti Associates Architect Services 6/17/01-7/14/01	$ 41,850	$ -
1					
2	4/23/2003	00165373PV042303	Freed, Maurice David, O'Rilley O'Rilley Est Comp	500,000	
3	5/16/2003	0001611JE051603	Reclassifications	-	507,611
4	12/10/2003	00184727PV121003	Michigan Highway Contracting sod replacement	13,572	-
5	4/4/2007	00279675PV040407	Chesapeake Group Inc, The Impact Analysis	4,000	-
	6/2/2008	00311974PV060208	Hubbell Roth & Clark Inc Roch/BB Plans P/End 4/12/08	30,988	-
6					
7	6/30/2008	2008-00000022	A/P Invoice Entry	10,441	-
8	2/24/2009	2009-00001400	A/P Invoice Entry	5,070	-
9	3/20/2009	2009-00001558	A/P Invoice Entry	15,353	-
10	4/9/2009	2009-00001683	A/P Invoice Entry	127,024	-
11	8/21/2009	2010-00000257	A/P Invoice Entry	39,894	-
12	9/24/2009	2010-00000538	A/P Invoice Entry	30,093	-
13	10/26/2009	2010-00000692	A/P Invoice Entry	27,004	-
14	11/6/2009	2010-00000841	A/P Invoice Entry	8,728	-
15	11/11/2009	2010-00000883	A/P Invoice Entry	23,528	-
16	12/9/2009	2010-00001084	A/P Invoice Entry	31,569	-
17	12/28/2009	2010-00001225	A/P Invoice Entry	4,837	-
18	1/6/2010	2010-00001328	A/P Invoice Entry	30,589	-
19	2/1/2010	2010-00002115	8/09 HRC check # 178169	-	28,408
20	2/1/2010	2010-00002115	9/09 HRC check # 179124	-	23,133
21	2/1/2010	2010-00002115	10/09 HRC check # 180004	-	26,077
22	2/1/2010	2010-00002115	11/09 HRC check # 180569	-	23,528
23	2/1/2010	2010-00002115	12/09 HRC check # 181288	-	31,569
24	2/1/2010	2010-00002115	1/10 HRC check # 181879	-	30,589
25	2/4/2010	2010-00001526	A/P Invoice Entry	19,630	-
26	2/4/2010	2010-00001526	A/P Invoice Entry	19,630	-
27	2/4/2010	2010-00002116	Transfer HRC Check # 182727	-	11,314
28	3/31/2010	2010-00002060	A/P Invoice Entry	$ 9,355	$ -

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EXHIBIT F

Received for Filing Oakland County Clerk 2012 OCT 16 PM 03:17

-----Original Message-----
From: Lori G Bluhm [mailto:BluhmLG@troymi.gov]
Sent: Monday, July 23, 2012 12:37 PM
To: Nayak, Mahesh K.
Subject: RE: FOIA Follow Up

Hopefully this document will provide some additional information.

Lori Grigg Bluhm
City Attorney, Troy Michigan
500 W. Big Beaver Rd.
Troy, MI 48084
(248) 524-3323
Bluhmlg@troymi.gov

-----Original Message-----
From: Nayak, Mahesh K. [mailto:MNayak@ClarkHill.com]
Sent: Thursday, July 19, 2012 10:17 AM
To: Lori G Bluhm
Cc: Fanning, Kevin A.; Martone, Jonathan M.
Subject: RE: FOIA Follow Up

Ms. Bluhm,

Understanding that you are busy, please advise when we can expect a response to our original query to you of 3 weeks ago.

Thanks,

Mahesh

Received for Filing Oakland County Clerk 2012 OCT 16 PM 03:17

-----Original Message-----
From: Nayak, Mahesh K.
Sent: Friday, July 13, 2012 12:11 PM
To: 'Lori G Bluhm'
Cc: Fanning, Kevin A.; Martone, Jonathan M.
Subject: RE: FOIA Follow Up

Thank you.

-----Original Message-----
From: Lori G Bluhm [mailto:BluhmLG@troymi.gov]
Sent: Friday, July 13, 2012 12:02 PM
To: Nayak, Mahesh K.
Subject: RE: FOIA Follow Up

Your inference is correct...and there have also been some vacations that I have needed to work around.. I will try to review it today.

Lori Grigg Bluhm
City Attorney, Troy Michigan
500 W. Big Beaver Rd.
Troy, MI 48084
(248) 524-3323
Bluhmlg@troymi.gov

-----Original Message-----
From: Nayak, Mahesh K. [mailto:MNayak@ClarkHill.com]
Sent: Friday, July 13, 2012 11:08 AM
To: Lori G Bluhm
Cc: Martone, Jonathan M.; Fanning, Kevin A.; Schwartz, Robert L.
Subject: RE: FOIA Follow Up

Dear Ms. Bluhm,

I have not received a response from you yet on my original e-mail of June 27, or my follow up of July 9. Shall I infer from this that you are busy? If so, this is understandable.

However, please let me know today when I can expect a substantive response. Thank you.

Regards,

Mahesh

-----Original Message-----
From: Nayak, Mahesh K.
Sent: Monday, July 09, 2012 11:31 PM
To: Nayak, Mahesh K.; Bluhmlg@troymi.gov
Subject: RE: FOIA Follow Up

Dear Ms. Bluhm,

I realize that this was sent the week before the 4th of July Holiday. Please advise when I might receive a response.

Received for Filing Oakland County Clerk 2012 OCT 16 PM 03:17

Thank you,

Mahesh K. Nayak

From: Nayak, Mahesh K.
Sent: Wednesday, June 27, 2012 5:07 PM
To: Bluhmlg@troymi.gov
Subject: FOIA Follow Up

Dear Ms. Bluhm,

We have now had the opportunity to review your e-mails of June 18 which were purportedly responsive to the outstanding FOIA requests you had agreed to supplement, as set forth in my e-mail to you of June 6.

We note the following:

With respect to request C, as set forth in my e-mail of June 6, regarding the intergovernmental revenues listed in the CAFR's, you advised us that all of these revenues were attributable to reimbursements on road construction projects that came from federal funds. You also advised us that there were transfers out to reimburse the general fund for expenses incurred. You mentioned you would explain this in greater detail to us (a brief paragraph written explanation of how this worked would suffice) and provide us with information to substantiate the transfers. Your e-mails of June 18 did not provide this explanation or any documentation.

With respect to Requests E and F, we provided you with various General Ledger entries you agreed to provide supporting data for. However, we did not receive any support for the 28 entries identified on the attached spreadsheet. Please advise.

Finally, we were not provided with any details to support the transfers to the General Fund from the DDA. When we met in your offices on June 4, Mr. Darling stated that the transfers from the DDA to the General Fund were due to the reimbursements for Street Island Maintenance for which the details were included in the Street Island Maintenance General Ledger. However, as we suggested to Mr. Darling on June 4, there are over $800,000.00 in transfers to the General Fund in excess of what was included in the Street Island Maintenance General Ledger. Mr. Darling had committed to providing us some clarity and support on the delta between these numbers. The attached spreadsheet exemplifies the point.

Thank you for your continuing cooperation in providing full and complete responses to our FOIA request. We look forward to hearing from you.

Regards,

Mahesh

Mahesh K. Nayak | Clark Hill plc
151 S. Old Woodward Ave. | Suite 200 | Birmingham, MI 48009 | USA
248.988.5868(dir) | 248.988.2512(fax)
mnayak@clarkhill.com<mailto:mnayak@clarkhill.com> | www.clarkhill.com<http://www.clarkhill.com>

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TDDA
General Fund Transfers
2002-2011

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
DDA Street Island Maint.	148,650.00	253,349.00	279,616.00	347,225.00	339,478.00	256,945.00	202,250.00	131,607.00	140,923.00	135,462.00
Management Fee Reimbursement	-	(5,000.00)	50,000.00	51,750.00	53,300.00	55,000.00	57,000.00	76,000.00	247,351.00	200,000.00
Total DDA Transfer to General Fund	148,650.00	248,349.00	329,616.00	398,975.00	392,778.00	311,945.00	259,250.00	207,607.00	388,274.00	335,462.00

Received for Filing Oakland County Clerk 2012 OCT 16 PM 03:17

EXHIBIT G

Received for Filing Oakland County Clerk 2012 OCT 16 PM 03:17

-----Original Message-----
From: Lori G Bluhm [mailto:BluhmLG@troymi.gov]
Sent: Wednesday, July 25, 2012 5:02 PM
To: Nayak, Mahesh K.
Subject: Re: FOIA Follow Up

There is no supporting documentation. These are the amounts attributed to the work performed by city staff on behalf of the TDDA. This includes but is not limited to the work of the City Manager, City Attorney, Assistant City Manager, Engineer, Planning Director, Parks and Recreation Staff, Finance team, etc.

Sent from my iPad

On Jul 25, 2012, at 4:53 PM, "Nayak, Mahesh K." <MNayak@ClarkHill.com> wrote:

> Ms. Bluhm,
>
> This attachment fails to respond to our request for support for the missing 28 journal entries on the spreadsheet provided to you with my e-mail of June 27.
>
> And while it does purport to account for the discrepancy in the $800,000.00 or so in transfers to the General Fund in excess of what was included in the Street Island Maintenance General Ledger for a "management fee", it does so without support. For example, to whom were the management fees paid, why was it necessary to have a manager, and where are the invoices from the management company?
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> Please advise. We have been waiting patiently for this information for over a month with the recognition that you have been busy, but this fails to respond to the request.
>
> Thank you,
>
> Mahesh
>
>
> Mahesh K. Nayak | CLARK HILL PLC
> 151 S. OLD WOODWARD AVE. | SUITE 200 | BIRMINGHAM, MI 48009 | USA
> 248.988.5868(DIR) | 248.988.2512(FAX)
> mnayak@clarkhill.com | www.clarkhill.com
> -----Original Message----- .
> From: Lori G Bluhm [mailto:BluhmLG@troymi.gov]
> Sent: Monday, July 23, 2012 12:37 PM
> To: Nayak, Mahesh K.

Received for Filing Oakland County Clerk 2012 OCT 16 PM 03:17

> Subject: RE: FOIA Follow Up
>
> Hopefully this document will provide some additional information.
>
> Lori Grigg Bluhm
> City Attorney, Troy Michigan
> 500 W. Big Beaver Rd.
> Troy, MI 48084
> (248) 524-3323
> Bluhmlg@troymi.gov
>
>
> -----Original Message-----
> From: Nayak, Mahesh K. [mailto:MNayak@ClarkHill.com]
> Sent: Thursday, July 19, 2012 10:17 AM
> To: Lori G Bluhm
> Cc: Fanning, Kevin A.; Martone, Jonathan M.
> Subject: RE: FOIA Follow Up
>
> Ms. Bluhm,
>
> Understanding that you are busy, please advise when we can expect a response to our original query to you of 3 weeks ago.
>
> Thanks,
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> Mahesh
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> From: Nayak, Mahesh K.
> Sent: Friday, July 13, 2012 12:11 PM
> To: 'Lori G Bluhm'
> Cc: Fanning, Kevin A.; Martone, Jonathan M.
> Subject: RE: FOIA Follow Up
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> Thank you.
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> -----Original Message-----
> From: Lori G Bluhm [mailto:BluhmLG@troymi.gov]
> Sent: Friday, July 13, 2012 12:02 PM
> To: Nayak, Mahesh K.
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> Lori Grigg Bluhm
> City Attorney, Troy Michigan
> 500 W. Big Beaver Rd.
> Troy, MI 48084
> (248) 524-3323
> Bluhmlg@troymi.gov

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> Subject: RE: FOIA Follow Up
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> Dear Ms. Bluhm,
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> Regards,
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> Mahesh
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> From: Nayak, Mahesh K.
> Sent: Monday, July 09, 2012 11:31 PM
> To: Nayak, Mahesh K.; Bluhmlg@troymi.gov
> Subject: RE: FOIA Follow Up
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> Subject: FOIA Follow Up
>
> Dear Ms. Bluhm,
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> We note the following:
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> With respect to request C, as set forth in my e-mail of June 6, regarding the intergovernmental revenues listed in the CAFR's, you advised us that all of these revenues were attributable to reimbursements on road construction projects that came from federal funds. You also advised us that there were transfers out to reimburse the general fund for expenses incurred. You mentioned you would explain this in greater detail to us (a brief paragraph written explanation of how this worked would suffice) and provide us with information to substantiate the transfers. Your e-mails of June 18 did not provide this explanation or any documentation.

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> Mahesh
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> Mahesh K. Nayak |Clark Hill plc
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EXHIBIT H

Received for Filing Oakland County Clerk 2012 OCT 16 PM 03:17

-----Original Message-----
From: Lori G Bluhm [mailto:BluhmLG@troymi.gov]
Sent: Thursday, July 26, 2012 8:30 AM
To: Nayak, Mahesh K.
Subject: RE: FOIA Follow Up

I cannot commit to our finance department spending any more time on this. We have already gone beyond what is required under FOIA.

Lori Grigg Bluhm
City Attorney, Troy Michigan
500 W. Big Beaver Rd.
Troy, MI 48084
(248) 524-3323
Bluhmlg@troymi.gov

-----Original Message-----
From: Nayak, Mahesh K. [mailto:MNayak@ClarkHill.com]
Sent: Wednesday, July 25, 2012 5:21 PM
To: Lori G Bluhm
Subject: RE: FOIA Follow Up

Ms. Bluhm: What about the support for the missing 28 journal entries, unrelated to the below? Mahesh

-----Original Message-----
From: Lori G Bluhm [mailto:BluhmLG@troymi.gov]
Sent: Wednesday, July 25, 2012 5:02 PM
To: Nayak, Mahesh K.
Subject: Re: FOIA Follow Up

There is no supporting documentation. These are the amounts attributed to the work performed by city staff on behalf of the TDDA. This includes but is not limited to the work of the City Manager, City Attorney, Assistant City Manager, Engineer, Planning Director, Parks and Recreation Staff, Finance team, etc.

Sent from my iPad

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> Mahesh K. Nayak |CLARK HILL PLC
> 151 S. OLD WOODWARD AVE. | SUITE 200 |BIRMINGHAM, MI 48009 I USA
> 248.988.5868(DIR) | 248.988.2512(FAX) mnayak@clarkhill.com |
> www.clarkhill.com -----Original Message-----
> From: Lori G Bluhm [mailto:BluhmLG@troymi.gov]
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> From: Nayak, Mahesh K. [mailto:MNayak@ClarkHill.com]
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> Cc: Fanning, Kevin A.; Martone, Jonathan M.
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> Ms. Bluhm,
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> Regards,
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> Mahesh
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> Mahesh K. Nayak | Clark Hill plc
> 151 S. Old Woodward Ave. | Suite 200 | Birmingham, MI 48009 | USA
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Received for Filing Oakland County Clerk 2012 OCT 16 PM 03:17

EXHIBIT I

Received for Filing Oakland County Clerk 2012 OCT 16 PM 03:17

Nayak, Mahesh K.

From: Nayak, Mahesh K.
Sent: Thursday, July 26, 2012 2:01 PM
To: Bluhmlg@troymi.gov
Subject: FW: FOIA Request 2012-085
Attachments: 2450_001.pdf; 2449_001.pdf

Ms. Bluhm,

I just received your e-mail indicating that you believe you have complied with our agreement. Below is the e-mail I sent to you setting forth our agreement. The 28 missing journal entry support documents are contained on the attached narrowed down list. You produced some, but not all. How can you have complied with our agreement?

Again, please reconsider your current position.

Thank you,

Mahesh

From: Nayak, Mahesh K.
Sent: Wednesday, June 06, 2012 9:17 AM
To: 'Lori G Bluhm'
Cc: Michael N. Kahalan (mkahalan@srr.com)
Subject: RE: FOIA Request 2012-085

Dear Ms. Bluhm,

I am writing you with a follow up to our visit out to your office on Monday. You and I further narrowed the items at issue. We also discussed and agreed that the following items were outstanding as of the end of that day:

Request C – Regarding the intergovernmental revenues listed in the CAFR's, you advised us that all of these revenues were attributable to reimbursements on road construction projects that came from federal funds. You also advised us that there were transfers out to reimburse the general fund for expenses incurred. You mentioned you would explain this in greater detail to us (a brief paragraph written explanation of how this worked would suffice) and provide us with information to substantiate the transfers.

Requests E and F – The computer access you gave to us only enabled us to go back to July 2010. You advised us that with respect to the supporting data for entries that were made on the General Ledger ("GL") between 2002 and 2010, that data only existed in hard copy that would be in storage. You advised that it would be preferable for us to provide you with the specific journal entries and allow your office to search for the support for those GL entries. I mentioned that I roughly approximated that there would be about 100 entries we would be enquiring with you about. My guess was very close. Attached on the 2 pdf's here are those entries. One pdf is focused on the transfers to the General Fund (which, as we discussed on Monday, based on the clear math cannot all be attributable to island maintenance) and the other pdf is focused on miscellaneous vendor invoices. We discussed and agreed to a reasonable window of 10 days for you to retrieve and return the supporting documentation for these journal entries to us. If you need to charge us for someone's time to do this (as you mentioned you might), please let me know in advance what those charges would be.

I did receive your e-mails of yesterday attaching the DDA budgets that you mentioned would be responsive to our Request H.

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Thank you for your continued cooperation.

Regards,

Mahesh K. Nayak | CLARK HILL PLC
151 S. Old WOODWARD AVE. | SUITE 200 | BIRMINGHAM, MI 48009 | USA
248.988.5868(DIR) | 248.988.2512(FAX)
mnayak@clarkhill.com | www.clarkhill.com

From: Nayak, Mahesh K.
Sent: Thursday, May 31, 2012 9:59 AM
To: 'Lori G Bluhm'
Cc: Tom Darling; Gert Paraskevin; Michael N. Kahaian (mkahaian@srr.com); Fanning, Kevin A.; Martone, Jonathan M.; Schwartz, Robert L.
Subject: RE: FOIA Request 2012-085

Thanks. I understand that the CAFR's would address Request H. Your e-mail does not address Requests A and C. Please advise.

We will be there on Monday at 10 a.m., but as mentioned, would appreciate the chance to speak with you in advance of our arrival to make that day efficient. Could we plan on a call tomorrow?

Regards,

Mahesh K. Nayak | CLARK HILL PLC
151 S. Old WOODWARD AVE. | SUITE 200 | BIRMINGHAM, MI 48009 | USA
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From: Lori G Bluhm [mailto:BluhmLG@troymi.gov]
Sent: Wednesday, May 30, 2012 5:46 PM
To: Nayak, Mahesh K.
Cc: Tom Darling; Gert Paraskevin
Subject: RE: FOIA Request 2012-085

Tom Darling will plan to be present on Monday, June 4, 2012, starting at 10 am, meeting in the City Attorney Office. Through the assistance of our IT department, we will have read only access to the invoices concerning the Troy Downtown Development Authority, and will be connected to a printer. Tom Darling can explain the process of retrieving invoices, and then perhaps we can have another one of the City staff members monitoring for the remainder of your search. You can pick up a second copy of the disk with the CAFR reports from 2002-2011 at that time.

Lori Grigg Bluhm
City Attorney, Troy Michigan
500 W. Big Beaver Rd.
Troy, MI 48084
(248) 524-3323
Bluhmlg@troymi.gov

From: Nayak, Mahesh K. [mailto:MNayak@ClarkHill.com]
Sent: Tuesday, May 29, 2012 10:18 AM

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To: Lori G Bluhm
Cc: Fanning, Kevin A.; Michael N. Kahalan (mkahalan@srr.com); Schwartz, Robert L.; Martone, Jonathan M.; tdonnelly@dickinsonwright.com; Tom Darling
Subject: FW: FOIA Request 2012-085

Dear Ms. Bluhm,

I write further to our conversation of May 24, and your letter of May 25.

Your positions with respect to the scope of our FOIA request and the strains on your office had been noted from your prior correspondence. I thought that we had moved past these and were now discussing the substance of our requests, which you had agreed to cooperate with us on. We discussed a way forward.

Disk 3 – As I mentioned to you, since no one mentioned to us that the disk contained duplicative information of that contained on the other disks, no index was provided in connection with any of the disks, and Disk 3 provides the same data in a different format, we logically assumed that the wrong or duplicate disk was provided to us in error. We now understand that was not the case.

Request A – We seek a breakdown of the particularized investments over the requested time period, which has not yet been provided. Please provide same.

Request B – Based on what we have seen thus far, your production is sufficient.

Request C – We seek any detail / documents supporting and explaining the transfers identified as intergovernmental revenues. If it will assist in narrowing the scope, we note that there are seven figure transfers which occurred in '04, '06, and '07. There must be documentation substantiating these revenues. Please produce same.

Request D - Subject to our review of the documents we expect will be revealed in response to Requests E and F, we will agree to forbear for now on this request.

Requests E and F – We understand from you that the documents we seek can be obtained from your computer systems. My thoughts for proceeding are below.

Request G – We will forbear for now on the request for further information.

Request H – You say that the documents responsive to these requests for the years requested were provided to us some time ago, prior to the provision of the disks. Upon checking, we do not have this information. I understand that the City web-site only provides information going back a couple of years, which would not respond to our request. Accordingly, thank you for agreeing to produce the documents.

I hope you will appreciate the concessions we have made in the interests of cooperating with you. However, please note that we reserve the right to revisit these requests based upon our review of the balance of the documents requested.

Regarding Requests E and F, thank you for agreeing to make your computer system available to us. I propose that we spend some time tomorrow on the phone, to make sure we understand the system, the data which can be retrieved and the manner in which we can either copy or print it, the steps involved, etc. This way, we can be more efficient when we come out on June 4. Please advise if you, Mr. Darling, and someone from your IT department can be available tomorrow, May 30, for a 30 minute call anytime between 2p and 4:30p for this purpose.

Thank you in advance for your cooperation.

Mahesh K. Nayak | CLARK HILL PLC

151 S. Old Woodward Ave. | Suite 200 | Birmingham, MI 48009 | USA
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mnayak@clarkhill.com | www.clarkhill.com

From: Lori G Bluhm [mailto:BluhmLG@troymi.gov]
Sent: Friday, May 25, 2012 1:48 PM
To: Nayak, Mahesh K.
Cc: Tom Darling; tdonnelly@dickinson-wright.com
Subject: RE: FOIA Request 2012-085

Lori Grigg Bluhm
City Attorney, Troy Michigan
500 W. Big Beaver Rd.
Troy, MI 48084
(248) 524-3323
Bluhmlg@troymi.gov

From: Nayak, Mahesh K. [mailto:MNayak@ClarkHill.com]
Sent: Wednesday, May 23, 2012 10:55 AM
To: Lori G Bluhm
Cc: 'tdonnelly@dickinsonwright.com'; Schwartz, Robert L.; Fanning, Kevin A.; Michael N. Kahalan (mkahalan@srr.com); Martone, Jonathan M.
Subject: FOIA Request 2012-085

Dear Ms. Bluhm,

I am writing with reference to your letter dated May 10 to my partner Bob Schwartz relative to the above referenced FOIA request.

We disagree with many of the claims in your letter. After the Troy DDA surpassed the time within which the DDA was permitted to respond to the request under statute, and the deadline the Troy DDA gave itself to respond, we received documents that were incomplete and unresponsive to our requests.

For example, you produced 2 disks the day after you sent your letter and a third disk the following week. Upon review, we note that the third disk appears to be a duplicate of one of the earlier disks. I am not sure if this was an oversight, and would appreciate it if you would look into it and advise me immediately.

Your letter also seems to suggest that the balance of information we have requested, and was not provided, is contained on software (presumably available the City's servers). We would like to set up a time, as you suggest, to review same to see if we are able to identify the documents our request sought. We appreciate your offer to have your IT professional and or Mr. Darling present in assisting our designee to navigate through the software and locate the data our request seeks.

Please provide available dates/times for us to come in the weeks of May 28 and June 4.

Thank you,

Mahesh K. Nayak | Clark Hill PLC
151 S. Old Woodward Ave. | Suite 200 | Birmingham, MI 48009 | USA
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Transaction Details for G/L Account Number: 248.728.8999.101 Operating Transfers Out To General
For the Period 2004 Through 2011

	G/L Date	Journal	Journal Type	Subledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
	2004 OP GL									
1	9/30/2003	00016724JE093003	JE	GL	Budgeted Transfers	conversion		$ 69,330	$ -	$ 69,330
2	12/31/2003	00016724JE123103	JE	GL	Budgeted Transfers	conversion		69,330	-	138,660
3	3/31/2004	00016724JE033104	JE	GL	Budgeted Transfers	conversion		69,330	-	208,490
4	5/14/2004	00016724JE051404	JE	GL	Budgeted Transfers	conversion		69,330	-	278,320
5	6/30/2004	00016724JE063004	JE	GL	TDDA Admin. Test to G/F+	conversion		51,785	-	331,105
6								$ 331,105	$ -	$ 331,105
	2005 OP GL									
7	11/15/2004	00016724JE111504	JE	GL	Budgeted Transfers	conversion		$ 114,825	$ -	$ 114,825
8	12/16/2004	00016724JE121604	JE	GL	Budgeted Transfers	conversion		114,825	-	229,650
9	3/23/2005	00016724JE032305	JE	GL	Budgeted Transfers	conversion		114,825	-	344,475
10	5/31/2005	00016724JE053105	JE	GL	Budgeted Transfers	conversion		114,825	-	459,300
11	6/30/2005	00016724JE063005	JE	GL	BU 783 + $51,750	conversion		-	60,325	398,975
12								$ 459,300	$ 60,325	$ 398,975
	2006 OP GL									
13	9/29/2005	00016724JE062905	JE	GL	Budgeted Transfers	conversion		$ 108,755	$ -	$ 108,755
14	1/1/2006	00016724JE010106	JE	GL	Budgeted Transfers	conversion		108,755	-	217,510
15	3/31/2006	00016724JE033106	JE	GL	Budgeted Transfers	conversion		108,755	-	326,265
16	5/15/2006	00016724JE051506	JE	GL	Budgeted Transfers	conversion		108,755	-	435,020
17	6/20/2006	00020602JE062006	JE	GL	Correct Transfer	conversion		-	42,242	392,778
18								$ 435,020	$ 42,242	$ 392,778
	2006 OP GL									
19	11/1/2007	00016724JE110107	JE	GL	Budgeted Transfers	conversion		$ 100,648	$ -	$ 100,648
20	12/31/2007	00016724JE123107	JE	GL	Budgeted Transfers	conversion		100,648	-	201,295
21	3/31/2008	00016724JE033108	JE	GL	Budgeted Transfers	conversion		100,648	-	301,943
22	3/31/2008	00022731JE033108	JE	GL	Actual Through 3/31/2008	conversion		24,079	-	326,021
23	5/22/2008	00020602JEC52208	JE	GL	Correct Transfer	conversion		100,648	-	426,669
24	6/30/2008	2008-00000258	JE	GL	DDA Transfer	conversion		-	167,421	259,248
25								$ 426,669	$ 167,421	$ 259,248
	2009 OP GL									
26	9/30/2008	2009-00000664	JE	GL	Budgeted Transfers			$ 116,470	$ -	$ 116,470
27	12/15/2008	2009-00001130	JE	GL	Budgeted Transfers			116,470	-	232,940
28	3/31/2009	2009-00001700	JE	GL	Budgeted Transfers			116,470	-	349,410
29	6/30/2009	2009-00002421	JE	GL	Budgeted Transfers			-	141,803	207,607
30								$ 349,410	$ 141,803	$ 207,607
	2010 OP GL									
31	9/30/2009	2010-00000664	JE	GL	Budgeted Transfers			$ 120,317	$ -	$ 120,317
32	12/31/2009	2010-00001275	JE	GL	Budgeted Transfers			120,317	-	240,634
33	3/31/2010	2010-00001955	JE	GL	Budgeted Transfers			120,317	-	360,951
34	6/30/2010	2010-00002684	JE	GL	Budgeted Transfers			120,319	-	481,270
35	6/30/2010	2010-00002859	JE	GL	Budgeted Transfers			-	92,996	388,274
36								$ 481,270	$ 92,996	$ 388,274
	2011 OP GL									
37	9/30/2010	2011-00000583	JE	GL	Budgeted Transfers			$ 94,140	$ -	$ 94,140
38	12/31/2010	2011-00001082	JE	GL	Budgeted Transfers			94,140	-	188,280
39	12/31/2010	2011-00001777	JE	GL	Budgeted Transfers			94,140	-	282,420
40	6/30/2011	2011-00002524	JE	GL	Record Transfer from DDA to GF to Budget + Maint.			53,042	-	335,462
41								$ 335,462	$ -	$ 335,462

Source: 2004-2008, & 2009-2011 DDA GF General Ledgers

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Transaction Details for G/L Account Number: 248.728.7802.070 Contractual Services General, 248.728.7802.075 Contractual Services Civic Center, and 248.728.7962 Other
For the Period 2002 through 2010

	G/L Date	Journal	Journal Type	Subledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
	2002 OP GL									
	G/L Account Number: 248.728.7802.075 Contractual Services Civic Center									
1	6/7/2002	00140421PV06070	JE	GL	Rossetti Associates Architect Services 6/17/01-7/14/01	conversion		$ 41,850	$ -	
	2003 OP GL									
	G/L Account Number: 248.728.7802.075 Contractual Services Civic Center									
2	4/23/2003	00165373PV042303	JE	GL	Freed, Maurice David, O'Riley O'Riley Est Comp	conversion		500,000		
3	5/18/2003	0001611JE051603	JE	GL	Reclassifications	conversion		-	507,611	
	2004 OP GL									
	G/L Account Number: 248.728.7802.070 Contractual Services General									
4	8/29/2004	00199953PV062804	JE	GL	Bendzinski & Co Somerset Collection Finance	conversion		5,068	-	
	G/L Account Number: 248.728.7962 Other									
5	12/10/2003	00184727PV121003	JE	GL	Michigan Highway Contracting and replacement	conversion		13,572	-	
	2006 OP GL									
	G/L Account Number: 248.728.7802.070 Contractual Services General									
6	10/4/2005	00237825PV100405	JE	GL	HTC Global DDA Local Match for Mega	conversion		50,000	-	
7	11/17/2005	00241095PV111705	JE	GL	Bendzinski & Co Professional Services	conversion		9,735	-	
8	12/7/2005	00243211PV120705	JE	GL	Birchler Arroyo Associates INCBB Corridor Study Contract	conversion		9,750	-	
9	12/13/2005	00242917PV121305	JE	GL	Birchler Arroyo Associates INCBB Corridor Study Contract	conversion		14,000		
10	2/28/2006	00240070PV022306	JE	GL	Birchler Arroyo Associates INCBB Corridor Study Contract	conversion		34,297	-	
11	4/5/2006	00251148PV040506	JE	GL	Birchler Arroyo Associates INCBB Corridor Study Contract	conversion		41,000	-	
12	6/30/2006	00260961PV063006	JE	GL	Birchler Arroyo Associates INCBB Corridor Study Contract	conversion		25,853	-	
13	6/30/2006	00260961PV063006	JE	GL	Birchler Arroyo Associates Incadditional Approved Amount	conversion		5,781	-	
	2007 OP GL									
	G/L Account Number: 248.728.7802.070 Contractual Services General									
14	3/28/2007	00279005PV032607	JE	GL	Chesapeake Group Inc, The Impact Analysis	conversion		4,000	-	
15	4/4/2007	00279673PV040407	JE	GL	Chesapeake Group Inc, The Impact Analysis	conversion		4,000	-	
16	6/5/2007	00284679PV060507	JE	GL	Grissim Metz Andriese AssociatLandscape Architectural	conversion		10,925	-	
17	6/30/2007	00287317PV063007	JE	GL	Grissim Metz Andriese AssociatLandscape Architectural	conversion		4,359	-	

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Transaction Details for G/L Account Number: 248.728.7802.070 Contractual Services General, 248.728.7802.076 Contractual Services Civic Center, and 248.728.7862 Other
For the Period 2002 through 2010

	G/L Date	Journal	Journal Type	Subledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
	2008 OP GL									
	G/L Account Number: 248.728.7802.070 Contractual Services General									
	8/20/2007	00281257PV082007	JE	GL	Grissim Metz Andriese Associat,Landscape Architectural	conversion		5,029	-	
18										
	10/23/2007	00298017PV102307	JE	GL	Grissim Metz Andriese Associat,Landscape Architectural	conversion		7,222	-	
19										
20	11/21/2007	00298657PV112107	JE	GL	Hubbell Roth & Clark Inc. Services P/End 9/28/07	conversion		5,201	-	
21	1/8/2008	00301354PV010808	JE	GL	Hubbell Roth & Clark Inc. Services P/End 11/27/07	conversion		5,324	-	
22	1/18/2008	00302011PV011808	JE	GL	Hubbell Roth & Clark Inc. Services P/End 11/24/07	conversion		7,947	-	
23	2/27/2008	00307140PV022708	JE	GL	Hubbell Roth & Clark Inc. Services P/End 1/18/08	conversion		9,517	-	
	8/2/2008	00311872PV080208	JE	GL	Hubbell Roth & Clark Inc Grissim/Metz Srvcs 11/07	conversion		7,169	-	
24										
	8/2/2008	00311874PV080208	JE	GL	Hubbell Roth & Clark Inc Roch/BB Plans P/End 4/12/08	conversion		30,988	-	
25										
	8/20/2008	00313257PV082008	JE	GL	Hubbell Roth & Clark Inc Grissim/Metz 2/1-4/15/08	conversion		100,024	-	
26										
27	8/30/2008	2008-00000022	JE	AP	A/P Invoice Entry	Accounts Payable		10,441	-	
	G/L Account Number: 248.728.7862 Other									
	2/29/2008	00304602PV022908	JE	GL	Kajaian Management Corporation Megarwick/Champion Enterpr	conversion		20,000	-	
28										
29	5/7/2008	00310235PV050708	JE	GL	World Alliance Financial Local Mage Match	conversion		20,000	-	
	2009 OP GL									
	G/L Account Number: 248.728.7802.070 Contractual Services General									
30	10/31/2008	2009-00000776	JE	AP	A/P Invoice Entry	Accounts Payable		9,065	-	
31	12/12/2008	2009-00000969	JE	AP	A/P Invoice Entry	Accounts Payable		7,268	-	
32	2/24/2009	2009-00001400	JE	AP	A/P Invoice Entry	Accounts Payable		9,070	-	
33	3/20/2009	2009-00001556	JE	AP	A/P Invoice Entry	Accounts Payable		15,363	-	
34	4/9/2009	2009-00001680	JE	AP	A/P Invoice Entry	Accounts Payable		127,024	-	
35	5/14/2009	2009-00001900	JE	AP	A/P Invoice Entry	Accounts Payable		13,360	-	
36	5/14/2009	2009-00001900	JE	AP	A/P Invoice Entry	Accounts Payable		33,187	-	
37	6/22/2009	2009-00002188	JE	AP	A/P Invoice Entry	Accounts Payable		17,656	-	
38	6/22/2009	2009-00002188	JE	AP	A/P Invoice Entry	Accounts Payable		143,829	-	
39	6/22/2009	2009-00002188	JE	AP	A/P Invoice Entry	Accounts Payable		38,521	-	
40	8/30/2009	2009-00002436	JE	AP	A/P Invoice Entry	Accounts Payable		5,871	-	
41	8/30/2009	2009-00002434	JE	AP	A/P Invoice Entry	Accounts Payable		4,590	-	
	2010 OP GL									
	G/L Account Number: 248.728.7802.070 Contractual Services General									
42	9/21/2009	2010-00000257	JE	AP	A/P Invoice Entry	Accounts Payable		38,634	-	
43	9/24/2009	2010-00000538	JE	AP	A/P Invoice Entry	Accounts Payable		30,082	-	
44	10/26/2009	2010-00000852	JE	AP	A/P Invoice Entry	Accounts Payable		27,004	-	
45	11/5/2009	2010-00000841	JE	AP	A/P Invoice Entry	Accounts Payable		8,723	-	
46	11/11/2009	2010-00000853	JE	AP	A/P Invoice Entry	Accounts Payable		23,528	-	
47	12/9/2009	2010-00001084	JE	AP	A/P Invoice Entry	Accounts Payable		31,589	-	
48	12/24/2009	2010-00001225	JE	AP	A/P Invoice Entry	Accounts Payable		4,837	-	
49	1/5/2010	2010-00001326	JE	AP	A/P Invoice Entry	Accounts Payable		30,589	-	
50	2/1/2010	2010-00002115	JE	GL	8/09 HRC check # 178188			-	28,408	
51	2/1/2010	2010-00002115	JE	GL	9/09 HRC check # 179124			-	23,192	
52	2/1/2010	2010-00002115	JE	GL	10/09 HRC check # 180004			-	28,077	
53	2/1/2010	2010-00002115	JE	GL	11/09 HRC check # 180662			-	23,528	
54	2/1/2010	2010-00002115	JE	GL	12/09 HRC check # 181286			-	31,589	
55	2/1/2010	2010-00002115	JE	GL	1/10 HRC check # 181879			-	30,589	
56	2/4/2010	2010-00001326	JE	AP	A/P Invoice Entry	Accounts Payable		19,630	-	
57	2/4/2010	2010-00001326	JE	AP	A/P Invoice Entry	Accounts Payable		19,630	-	
58	2/4/2010	2010-00002116	JE	GL	Transfer HRC Check # 182727			-	11,314	
59	3/31/2010	2010-00002060	JE	AP	A/P Invoice Entry	Accounts Payable		$ 9,355	$ -	