

Independent Accountant's Report on Applying Agreed-upon Procedures

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

We have performed the procedures enumerated below, which were agreed to by the Detroit Institute of Arts, Inc. and the Macomb County Art Institute Authority Board, solely to assist you in determining if the Detroit Institute of Arts, Inc. (DIA) has complied with certain program requirements included in Section 2.4 "Privileges to Macomb County Residents" of the Art Institute Service Agreement between the Macomb County Art Institute Authority and the Detroit Institute of Arts, Inc. for the year ended December 31, 2017. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and the associated findings are reported below, in three sections:

- Section 2.4 (B), Student Curriculum Development
- Section 2.4 (D), Senior Programs
- Section 2.4 (E), Community Collaborations

Section 2.4 (B) - Student Curriculum Development

The contractual language reads as follows: "The DIA will provide transportation subsidies to Macomb 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 \$75,000. That amount will ensure free admission and transportation to more than 8,000 students and teachers and approximately 265 classrooms."

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

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

Transportation	\$59,696.14
Staff time - Group Reservations and Learning & Audience Engagement (School Relations Coordinator and gallery teachers)	\$83,715.00
Total school program spending	\$143,411.14
Service agreement	\$75,000.00
Variance	\$68,411.14

The procedures and the associated findings are as follows:

1) Transportation

- a) We obtained the DIA general ledger detail for the Macomb County, Michigan (Macomb County) transportation expense account for the period from January 1, 2017 through December 31, 2017 and compared the amount to the transportation expense reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA. Although the amount for transportation per the DIA general ledger agreed to the preliminary Macomb County Art Institute Authority report, we noted that the transportation expense reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA included other nontransportation expenses such as supplies.
- b) We agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for a sample of transactions, as identified in Exhibit I. The sample of 25 transactions was judgmentally selected. We ensured the expense amount per the general ledger agreed to the supporting detail provided and that, per review of the support, the expense related to transportation for the Student Curriculum Development Program and was, therefore, properly classified as an expense of that program. Sample transactions #1, #4, and #6 in Exhibit I in the total amount of \$3,883.40 were related to transportation provided for trips in 2016 that were recorded in the Macomb County expense account in 2017 and not accrued for in the year ended December 31, 2016. As noted in 1(a) above, transportation expense reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA includes supplies, including sample #15, #16, and #25 in Exhibit I. In the general ledger detail under transportation for Student Curriculum Development, we noted a supplies line with a total of \$7,188.15. Other than noting supplies allocated to Macomb County and included in the transportation balance in the table above, one exception was found: the sample transaction #8 in Exhibit I in the amount of \$340.00 was improperly accounted for in the Macomb County expense account but should have been recorded in the Wayne County expense account. No other exceptions were identified.

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

2) Admission

- a) We compared the number of students that participated in the free transportation program for the period from January 1, 2017 through December 31, 2017 reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA to data maintained in the DIA's group reservation system. We obtained data from the DIA's group reservation system and noted that the total number of students that were reserved for field trips to the DIA was 14,356. 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 Macomb County Art Institute Authority report.

3) Staff Time

- a) We obtained the DIA general ledger detail for the staff time for the Group Reservations, and Learning & Audience Engagement (gallery teachers and School Relations Coordinator) for the period from January 1, 2017 through December 31, 2017 and compared the amount to the expense reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary 2017 Macomb County Art Institute Authority report. We noted no expenses from Community Relations were allocated under Student Curriculum Development in the period from January 1, 2017 through December 31, 2017.
- b) We agreed the amounts reported in the general ledger for total staff time expenses to summary payroll data maintained by the DIA. No exceptions were identified.
- c) We recalculated the expense allocation to Macomb County by reviewing data maintained in the DIA's group reservation system and internal departmental reports. We noted the allocation methodologies described below were utilized. No exceptions were identified in recalculating the expense allocation to Macomb County based on the DIA's methodology described below:
 - i) In the Learning & Audience Engagement department, there is a school relations coordinator position whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb counties under the Student Curriculum Development section of the service agreement with the Macomb County Art Institute Authority. The portion of wages and fringes of this position allocated to the counties is split evenly amongst the three counties. For the year ended December 31, 2017, 60 percent, or \$31,819, of the school relations coordinator wages and fringes was allocated to Oakland, Wayne, and Macomb counties with \$10,607 allocated to Macomb County.

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

- ii) There are 10 gallery teacher positions whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb counties under the Student Curriculum Development section of the service agreement with the Macomb County Art Institute Authority. The wages and fringe benefit expenses were reduced by wages and fringe benefit expenses associated with the DIA Away program. Gallery teachers' wages and fringe benefits are allocated to Oakland, Wayne, and Macomb Counties based on the percentage of school group tours per county compared to total school tours. For the year ended December 31, 2017, \$182,335 of the gallery teachers' wages and fringes expenses was allocated to Oakland, Wayne, and Macomb counties under schools. Of the \$182,355, 21 percent, or \$38,517, was allocated to Macomb County.

- iii) In the Group Reservations department, there are four positions whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb counties under the Student Curriculum Development section of the service agreement with the Macomb 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 Macomb County Art Institute Authority based on the percentage of tri-county school reservations compared to total reservations in the DIA's group reservation system. For the year ended December 31, 2017, 55 percent, or \$163,760, of the Group Reservations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb counties under the Student Curriculum Development section of the service agreement with the Macomb County Art Institute Authority. The allocation to Macomb County is based on the percentage of Macomb County school reservations compared to the total tri-county school reservations. For the year ended December 31, 2017, 21 percent of the \$163,760, or \$34,591, of the Group Reservations department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb counties was allocated to Macomb County.

Section 2.4 (D) - Senior Programs

The contractual language reads as follows: "The DIA shall initiate a subsidized tour program for Macomb County seniors. Based on past attendance, the museum will initially set aside \$50,000 annually for a subsidized senior program. This will fund 35 senior tours, including transportation, a 30-minute lecture by a museum volunteer or staff member, and access to the galleries."

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

Senior Millage Program - Marketing, Exposures	\$55,254.22
Staff time - Community Relations, Group Reservations, and Learning & Audience Engagement	\$12,686.00
Total senior program spending	\$67,940.22
Service agreement	\$50,000.00
Variance	\$17,940.22

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

The procedures and the associated findings are as follows:

1) Thursdays at the Museum Program

- a) We obtained the DIA general ledger detail for the Macomb County expenses related to the Thursdays at the Museum program for the period from January 1, 2017 through December 31, 2017 and compared the amount to the program expenses reported in the preliminary 2017 Macomb County Art Institute Authority report prepared by the DIA. We noted that the program expenses consisted of transportation, hospitality, marketing, and advertising. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary 2017 Macomb County Art Institute Authority report.
- b) We agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for a sample of transactions, as identified in Exhibit II. The sample of 25 transactions was judgmentally selected. We ensured the expense amount per the general ledger agreed to the supporting detail provided and that, per review of the support, the expense related to the Thursdays at the Museum program and, therefore, was properly classified as an expense of that program.

2) Staff Time

- a) We obtained the DIA general ledger for the staff time Community Relations and Group Reservations expense accounts for the period from January 1, 2017 through December 31, 2017 and compared the amount to the expense reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA reports and general ledger to the preliminary 2017 Macomb County Art Institute Authority report.
- b) We agreed the amounts reported in the general ledger for total staff time expenses to the summary payroll data maintained by the DIA. No exceptions were identified.
- c) We recalculated the expense allocation to Macomb County by reviewing data maintained in the DIA's group reservation system and internal departmental reports. We noted the allocation methodologies described below were utilized. No exceptions were identified in recalculating the expense allocation to Macomb County based on the DIA's methodology described below. Note that various departments were reorganized, created, or replaced effective August 1, 2017, and some information in the following sections applies to only a portion of the year.

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

- i) From January through July, for the Community Relations department, there are two positions, the Director of Community Relations and the Community Relations Coordinator, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb counties under the Senior Programs section of the service agreement with the Macomb County Art Institute Authority. The Director of Community Relations' time is allocated 25 percent to the Senior Program and 75 percent to Community Collaborations. The Community Relations Coordinator's time is allocated 30 percent to Senior Programs and 70 percent to Community Collaborations. The allocations are determined by the DIA based on the estimated usage of time in each function (Senior Programs vs. Community Collaborations) for each position. The wages and fringes are then divided evenly among the three counties. For the year ended December 31, 2017, approximately \$14,328, of the Community Relations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb counties under the Senior Programs section of the service agreement with the Macomb County Art Institute Authority. For the year ended December 31, 2017, \$4,776 of the Community Relations department's wages and fringes expenses was allocated to Macomb County.

- ii) In the Group Reservations department, there are four positions whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb counties under the senior programs section of the service agreement with the Macomb County Art Institute Authority. The wages and fringes of the Group Reservations department are allocated to the counties based on the percentage of tri-county senior trip reservations compared to total trip reservations in the DIA's group reservation system. For the year ended December 31, 2017, approximately 10 percent, or \$31,260, of the group reservation department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb counties under the Senior Programs section of the service agreement with the Macomb County Art Institute Authority. The allocation to Macomb County is based on the percentage of Macomb County senior trip reservations compared to the total tri-county senior trip reservations. For the year ended December 31, 2017, 19 percent of the \$31,260, or \$6,030, of the total group reservation department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb counties was allocated to Macomb County.

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

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

Section 2.4.5 - Community Collaborations

The contractual language reads as follows: "The DIA will set aside at least \$75,000 annually to support community partnership projects that assist in bringing DIA programming to communities where there is a demonstrated commitment to increasing local arts programs. These collaborations will be developed cooperatively between the DIA and local organizations to respect and sustain the mission of the local organization and preserve the local character of each program."

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

Community Group Program	\$166,284.12
Staff time - Community Relations, Public Affairs, Group Reservations, and Learning & Audience Engagement	\$82,818.00
Total investment	\$249,102.12
Service agreement	\$75,000.00
Variance	\$174,102.12

The procedures and the associated findings are as follows:

I) Community Group Programs

- a) We obtained the DIA general ledger detail for the Macomb County expenses related to community programs, including DIA Away and various community group programs, for the period from January 1, 2017 through December 31, 2017 and compared the amount to the expense reported in the preliminary Macomb 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 Macomb County Art Institute Authority report.

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

- b) We agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for a sample of transactions, as identified in Exhibit III. The sample of 25 transactions was judgmentally selected. We ensured the expense amount per the general ledger agreed to the supporting detail provided and that, per review of the support, the expense related to the DIA Away or other Community Group programs and, therefore, was properly classified as an expense of that program. We noted that certain expenses were allocated to Macomb County at a rate determined by the level of benefit received by Macomb County. No exceptions were identified in the testing of the sample of transactions accounted for in the Macomb County expense accounts. There was no exception identified in recalculating the expense allocation to Macomb County based on the DIA's methodology described above.

2) Staff Time

- a) We obtained the DIA general ledger detail for Group Reservations, Community Relations, and Learning & Audience Engagement staff time for the period from January 1, 2017 through December 31, 2017 and compared the amount to the expense reported in the preliminary 2017 Macomb County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary 2017 Macomb 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 Macomb County by reviewing data maintained in the DIA's group reservation system and internal departmental reports. We noted the allocation methodologies described below were utilized. No exceptions were identified in recalculating the expense allocation to Macomb County based on the DIA's methodology described below:
 - i) From January through July, in the Community Relations department, there are four positions, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb counties under the Community Collaborations section of the service agreement with the Macomb County Art Institute Authority. The Community Programs Manager's time is allocated 95 percent to Community Collaborations. The wages and fringe benefit expenses were reduced by wages and fringe benefit expenses associated with the Inside/Out program. The Director of Community Relations' time is allocated 75 percent to Community Collaborations. The two Community Relations Coordinators' time is allocated 70 percent and 100 percent to Community Collaborations, based on the estimated time spent on Community Relations for each individual. The wages and fringes are then divided evenly among the three counties. For the year ended December 31, 2017, approximately \$72,823 of the Community Relations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb counties under the Community Collaborations section of the service agreement with the Macomb County Art Institute Authority. For the year ended December 31, 2017, \$24,273 of the Community Relations department's wages and fringes expenses was allocated to Macomb County.

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

- ii) In the Group Reservations department, there are four positions whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb counties under the Community Collaborations section of the service agreement with the Macomb 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 Macomb County Art Institute Authority based on the percentage of tri-county community group reservations compared to total reservations in the DIA's group reservation system. For the year ended December 31, 2017, approximately 5 percent, or \$15,551, of the Group Reservations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties under the Community Collaborations section of the service agreement with the Macomb County Art Institute Authority. The allocation to Macomb County is based on the percentage of Macomb County community group reservations compared to the total tri-county community group reservations. For the year ended December 31, 2017, approximately \$2,063 of the Group Reservations department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb Counties was allocated to Macomb County.
- iii) From August through December, in the Learning & Audience Engagement Department, there are four positions, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb counties under the Community Collaborations section of the service agreement with the Macomb County Art Institute Authority. The Community Programs Specialists/Manager's time is allocated 60 percent to Community Collaborations. The wages and fringe benefit expenses were reduced by wages and fringe benefit expenses associated with the Inside/Out program. The Vice President's time is allocated 30 percent to Community Collaborations. The two Community Relations Coordinators' time is allocated at 90 percent and 15 percent to Community Collaborations. Allocations are based on the estimated time spent on Community Relations for each individual. The wages and fringes are then divided evenly among the three counties. For the year ended December 31, 2017, \$63,296 of the Learning & Audience Engagement Department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb counties under the Community Collaborations section of the service agreement with the Macomb County Art Institute Authority. For the year ended December 31, 2017, \$21,099 of the Community Relations department's wages and fringes expenses was allocated to Macomb County.
- iv) From August through December, in the Public Affairs department, there are two positions whose wages and fringes are partially or fully allocated to Oakland, Wayne, and Macomb counties under the Community Collaborations section of the service agreement with the Macomb County Art Institute Authority. The Executive Director of Public Affairs' time is allocated at 72 percent to Community Collaborations, and the Public Affairs Officer's time is allocated at 100 percent under the service agreement. The Public Affairs department's wages of \$75,953 were allocated evenly amongst the three counties. For the year ended December 31, 2017, \$25,317 of the department's wages and fringes expenses was allocated to Macomb County.

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

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

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the Detroit Institute of Arts, Inc.'s compliance with certain program requirements included in Section 2.4, *Privileges to Macomb County Residents*, of the Art Institute Service Agreement between the Macomb County Art Institute Authority and the Detroit Institute of Arts, Inc. for the year ended December 31, 2017. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Detroit Institute of Arts, Inc. and the Macomb County Art Institute Authority board and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

April 2, 2018

Exhibit I

Item	Account Number	Description	Amount	Check No	Invoice No	Date	Vendor
1	21-001-402-3373-E069	Bus reimbursement - St. Anne (Warren) DIA field trip 11/9/16	\$ 860.00	191945	6529	11/9/2016	St. Anne Catholic Church
2	21-001-402-3373-E069	Bus reimbursement - Clintondale High School fieldtrip to DIA 2/2/17	510.00	192154	16672	2/2/2017	Trinity Transportation Group
3	21-001-402-3373-E069	Bus reimbursement - Malow Jr High fieldtrip to DIA 1/24/17	623.06	192162	020817	2/8/2017	Utica Community Schools
4	21-001-402-3373-E069	Bus reimbursement - Sterling Heights High School trip to DIA 12/16/16	473.40	192164	27535	1/31/2017	Warren Consolidated Schools
5	21-001-402-3373-E069	Bus reimbursement - Three busses Edison Elementary (Fraser) to DIA 2/1/17	519.75	192192	3211	2/2/2017	Fraser Public Schools
6	21-001-402-3373-E069	Bus reimbursement - Black Elementary (Sterling Heights) trips to DIA 11/16/16-12/13/16	2,550.00	192274	50094	2/17/2017	DHT Transportation
7	21-001-402-3373-E069	Bus reimbursement - Wilde Elementary (Warren) 3rd grade class trip to DIA 1/25/17	499.50	192495	27864	2/22/2017	Warren Consolidated Schools
8	21-001-402-3373-E069	Bus reimbursement - University Prep Ellen Thompson Elementary (Detroit) 1/20/17	340.00	192274	49973	2/20/2017	DHT Transportation
9	21-001-402-3373-E069	Bus reimbursement - Utica Middle & High School for multiple Winter 2017 dates	3,528.36	193326	39919	4/10/2017	Utica Community Schools
		Bus reimbursement - Three busses to DIA from Lighthouse Elementary (New Baltimore) 4/20/17	750.00	193474	2484	4/25/2017	Anchor Bay School District
10	21-001-402-3373-E069	Bus reimbursement - Krause Elementary (Armada) to DIA 5/3/17 & 5/4/17	624.44	193895	37954	5/16/2017	Armada Area Schools
11	21-001-402-3373-E069	Bus reimbursement - Shawnee Elementary School (Macomb) trip to DIA 5/24/17	432.30	194259	13225	6/2/2017	Chippewa Valley Schools
12	21-001-402-3373-E069	Bus reimbursement - Peace Lutheran Church & School (Warren) trip to DIA 3/14/17	390.00	192982	16712	3/14/2017	Trinity Transportation, Inc.
13	21-001-402-3373-E069	Bus reimbursement - Westview (Warren) to DIA 5/26/17	592.70	194310	113618	6/13/2017	Warren Woods Public Schools
14	21-001-402-3451-E069	DIA Educator Breakfast postcards 4/20/17 (allocated evenly between the three counties)	686.33	193288	26187	4/20/2017	Grigg Graphic Services, Inc.
15	21-001-402-3451-E069	DIA field trip buttons 2/6/17 (24,000 1" pin back blue, green & red) (allocated evenly between the three counties)	1,656.66	194545	0217-22596	2/6/2017	Versacom Inc
16	21-001-402-3373-E069	Bus reimbursement - Three field trips from Ford High School (Sterling Heights) to DIA 6/20-6/22/17	941.73	195237	40703	6/30/2017	Utica Community Schools
17	21-001-402-3373-E069	Bus reimbursement - Two field trips from Eisenhower High School (Shelby Twp.) to DIA 5/23-5/24/17	830.88	195237	40706	6/30/2017	Utica Community Schools
18	21-001-402-3373-E069	Bus reimbursement - Jefferson Middle School (St. Clair Shores) to DIA 10/13/17	804.50	196624	28472	10/13/2017	Trinity Inc
19	21-001-402-3373-E069	Bus reimbursement - Two busses from Clinton Valley Elementary (Mt. Clemens) to DIA 11/3/17	361.50	197021	14400	11/6/2017	Chippewa Valley Schools
20	21-001-402-3373-E069	Bus reimbursement - Black Elementary (Sterling Heights) numerous trips to DIA between 10/18/17 and 12/8/17	3,400.00	197405	53538	11/15/2017	DHT Transportation
21	21-001-402-3373-E069	Bus reimbursement - Lutheran High School North (Macomb) to DIA 12/1/17	425.00	197449	0135-B	12/6/2017	Macomb Transportation Services
22	21-001-402-3373-E069	Bus reimbursement - Mt. Clements Montessori Academy trip to DIA 10/25/17	372.00	197460	105	12/1/2017	Mt. Clements Montessori Academy
23	21-001-402-3373-E069	Bus reimbursement - Six busses from Black Elementary (Sterling Heights) to the DIA multiple dates between 11/9/17 - 12/18/17	1,200.00	197683	53777	12/19/2017	DHT Transportation
24	21-001-402-3451-E069	DIA Field Trip Buttons - November 2017 allocated evenly between the three counties	1,479.85	197605	23168	12/19/2017	Versacom, Inc.
25							

Exhibit II

Item	Account Number	Description	Amount	Check No	Invoice No	Date	Vendor
1	21-001-315-3441-P042	2017 4th quarter Senior Day Print Media: C&G Senior Section - Downtown Monitor (allocated between the three counties based on DIA analysis of circulation)	\$ 1,695.79	197753	030503	12/29/2017	Duffey Petrosky
2	21-001-315-3441-P042	2017 4th quarter Senior Day Internet Media: Pandora Audio and Display (allocated between the three counties based on DIA analysis)	5,526.90	197753	030504	12/29/2017	Duffey Petrosky
3	21-001-315-3441-P042	2017 4th quarter Senior Day Radio Media: WJR-AM, WWJ-AM (allocated between the three counties based on DIA analysis)	10,772.05	197753	030505	12/29/2017	Duffey Petrosky
4	21-001-315-3371-P042	Senior Thursday reception 2/23/17 (allocated evenly between the three counties)	240.00	192648	240263	2/27/2017	Sodexo Inc. & Affiliates
5	21-001-315-3371-P042	Senior Thursday reception 4/6/17 (allocated evenly between the three counties)	195.00	193340	240357	4/7/2017	Sodexo Inc. & Affiliates
6	21-001-315-3371-P042	Senior Thursday reception 5/18/17 (allocated evenly between the three counties)	180.00	194084	240453	5/22/2017	Sodexo Inc. & Affiliates
7	21-001-315-3371-P042	Senior Thursday Booking 6/29/17 (allocated evenly between the three counties)	202.50	194924	240540	7/3/2017	Sodexo, Inc. & Affiliates
8	21-001-315-3371-P042	Senior Thursday reception 9/21/17 (allocated evenly between the three counties)	187.48	195609	240591	7/31/2017	Sodexo, Inc. & Affiliates
9	21-001-315-3371-P042	Senior Thursday reception 9/21/17 (allocated evenly between the three counties)	187.48	196371	240713	9/25/2017	Sodexo Inc. & Affiliates
10	21-001-315-3371-P042	Senior Thursday reception 11/2/17 (allocated evenly between the three counties)	239.98	197515	240842	11/6/2017	Sodexo Inc. & Affiliates
11	21-001-315-3373-P042	Bus reimbursement - Senior Thursday 3/23/17: St. Clair Shores Senior Center	800.00	193076	17-040	4/3/2017	Premium Event Services, LLC
12	21-001-315-3373-P042	Bus reimbursement - Senior Thursday 3/30/17: Cornerstone Baptist Church (Roseville) & Armada Senior Center	1,700.00	193076	17-041	4/3/2017	Premium Event Services, LLC
13	21-001-315-3373-P042	Bus reimbursement - Senior Thursday 4/13/17: Warren Woods Retired Teachers	875.00	193546	17-054	5/2/2017	Premium Event Services, LLC
14	21-001-315-3373-P042	Bus reimbursement - Senior Thursday 4/6/17: Sterling Heights Senior Center	875.00	193546	17-047	5/2/2017	Premium Event Services, LLC
15	21-001-315-3373-P042	Bus reimbursement - Senior Thursday 5/4/17: Assumption Cultural Center (St. Clair Shores)	800.00	194471	17-073	5/30/2017	Premium Event Services, LLC
16	21-001-315-3373-P042	Bus reimbursement - Senior Thursday 6/22/17: Romeo Washington Bruce Parks & Rec Seniors and Clinton Township Senior Center	1,750.00	194557	17-090	6/29/2017	Premium Event Services, LLC
17	21-001-315-3373-P042	Bus reimbursement - Senior Thursday 7/6/17: Pine Ridge of Garfield (Clinton Township)	925.00	195122	17-102	8/2/2017	Premium Event Services, LLC
18	21-001-315-3373-P042	Bus reimbursement - Senior Thursday 8/24/17: St. George Tower (Clinton Township) & St. Clair Shores Senior Center	2,525.00	195067	17-116	8/30/2017	Premium Event Services, LLC
19	21-001-315-3373-P042	Bus reimbursement - Senior Thursday 10/19/17: Macomb SOAR & St. Clair Shores Senior Center	1,800.00	196576	17-145	10/25/2017	Premium Event Services, LLC
20	21-001-315-3373-P042	Bus reimbursement - Senior Thursday 11/2/17: Assumption Cultural Center (St. Clair Shores) & Macomb CC Alumni/Retirees	1,325.00	197290	17-159	11/8/2017	Premium Event Services, LLC
21	21-001-315-3373-P042	Bus reimbursement - Senior Thursday 11/30/17: St. Clair Shores Senior Center	875.00	197510	17-179	12/6/2017	Premium Event Services, LLC
22	21-001-315-3373-P042	Bus reimbursement - Senior Thursday 12/7/17: Fraser Center Center	800.00	197510	17-180	12/6/2017	Premium Event Services, LLC
23	21-001-315-3373-P042	Bus reimbursement - Senior Thursday 8/3/17: Christ Lutheran Church of Sterling Heights	925.00	195122	17-106	8/2/2017	Premium Event Services, LLC
24	21-001-315-3373-P042	Bus reimbursement - St. Clair Seniors trip to DIA 12/20/17	800.00	197756	17-189	12/21/2017	Premium Event Services, LLC
25	21-001-315-3373-P042	Bus reimbursement - Senior Thursday 10/5/17 Clinton-Macomb Public Library	925.00	196576	17-144	10/25/2017	Premium Event Services, LLC

Exhibit III

Item	Account Number	Description	Amount	Check No	Invoice No	Date	Vendor
1	21-001-315-3325-P047	Tea Set loan from Macomb Cultural Center on 3/22/17	\$ 390.00	192842	2698	3/22/2017	Fine Art Services & Transportation
2	21-001-315-3371-P047	Buttons with DIA logo allocated evenly between the three counties	383.29	193710	76660	4/28/2017	Brew City Promotions
3	21-001-315-3371-P047	DIA Away Program custom buttons (40,000) 5/15/17 (allocated evenly between the three counties)	2,233.11	193828	7420	5/15/2017	Mobility Resources Associates Inc.
4	21-001-315-3373-P047	Bus reimbursement - St. Clair Cultural Committee trip to DIA 1/27/17	875.00	192380	17-018	2/24/2017	Premium Event Services, LLC
5	21-001-315-3373-P047	Bus reimbursement - College Night at DIA 2/17/17: Macomb Community College	1,000.00	192645	17-019	2/24/2017	Premium Event Services, LLC
6	21-001-315-3373-P047	Bus reimbursement - Sterling Heights Library & Warren Community Center on 5/6/17	1,825.00	194471	17-074	5/30/2017	Premium Event Services, LLC
7	21-001-315-3371-P047	Rivera North small journal giveaways 5/31/17 (allocated evenly between the three counties)	350.97	194610	78323	5/31/2017	Popcorn Movie Poster Company LLC
8	21-001-402-3362-P047	Travel to Henry Ford High School (Sterling Heights) (2/2/17) & Krauss Elementary (Armada)(2/14/17) from DIA to present	55.05	192345	E/R2/2-14/17	2/27/2017	Teresa John
9	21-001-402-3362-P047	Mileage expense reimbursement DIA to Senior Creativity Program at Bramblewood Senior Apartments (New Haven) 5/2/17	56.56	193956	E/R5/2/17	5/15/2017	Byron Nemela
10	21-001-315-3316-P047	HAC - Stipend for performance at Arts & Health Symposium 9/26/17 (allocated evenly between the three counties)	166.65	196004	20172018-09262017	8/10/2017	Detroit Medical Orchestra
11	21-001-315-3325-P047	DIA Away-payment for overages in driver hours, miles, and generator 7/19/17 (allocated evenly between the three counties)	647.69	195319	7481	7/19/2017	Mobility Resources Associates Inc.
12	21-001-315-3325-P047	HAC - Continuing Medical Education certification of the Arts and Health Symposium 9/26/17 (allocated evenly between the three counties)	666.60	197382	24259	10/6/2017	Beaumont Hospital
13	21-001-315-3371-P047	County Leaders Event-reception, bar drinks, linen, waitstaff 10/23/17 (allocated evenly between the three counties)	1,782.32	197758	240803	10/23/2017	Sodexo Inc. & Affiliates
14	21-001-315-3373-P047	Bus reimbursement - Leadership Macomb trip to DIA 12/1/17	875.00	197510	17-177	12/6/2017	Premium Event Services, LLC
15	21-001-402-3373-P047	Bus reimbursement - Clinton Township ARC for trip to DIA 7/18/17; CEO (Mount Clemens Creative Employment) 8/1/17 and Crossroads Clubhouse (Warren)7/25/17	2,600.00	195122	17-101	8/2/2017	Premium Event Services, LLC
16	21-001-402-3373-P047	Bus reimbursement - Comprehensive Services for the Developmentally Disabled (Warren) trips to the DIA 9/8/17, 9/15/17 & 9/22/17	2,575.00	ACH - 10/18/17	17-122	9/22/2017	Premium Event Services, LLC
17	21-001-402-3373-P047	Bus reimbursement - Creative Employment Opportunities (Clinton Township) trip to DIA 9/29/17	925.00	196576	17-147	10/25/2017	Premium Event Services, LLC
18	21-001-402-3362-P047	Mileage expense reimbursement - Commute from DIA to Macomb Intermediate School District and Briarwood Elementary School (Warren)	43.94	196398	E/R9/20-29/17	10/9/2017	Renee Nixon
19	21-001-402-3362-P047	Travel to New Baltimore Place Apartments for Senior Creativity Program (7/17/17 & 7/24/17)	63.32	195096	E/R7/17&24/17	7/30/2017	Mariam Ezzat
20	21-001-315-3362-P047	Mileage expense reimbursement - Commute between DIA and Macomb Intermediate School District 6/13/17	22.42	195475	E/R6/13/17	8/17/2017	Sharon R. Harrell
21	21-001-315-3371-P047	HAC - Art & Health Symposium-reception, bartender, linen, waitstaff 9/26/17 (allocated evenly between the three counties)	1,156.55	196413	240726	10/2/2017	Sodexo Inc. & Affiliates
22	21-001-320-3329-0000	Valet parking for Country Leaders Reception on 10/20/17 (allocated between the three counties)	303.33	197486	1080	10/20/2017	Universal Special Events, Inc.
23	21-001-315-3373-P047	Bus reimbursement - Memphis Public Library (Memphis, MI-Macomb County) trip to DIA 9/29/17	800.00	196576	17-148	10/25/2017	Premium Event Services, LLC
24	21-001-402-3138-P047	Allocation of wages for Tri-county residents (Macomb) Intern - Pay period ended 7/2/17	1,000.00	N/A	N/A	7/2/2017	Payroll
25	21-001-402-3362-P047	Off site workshop at Lac Ste. Clair Fine Art Fair (9/16/17) & Clinton Twp. Festival of the Senses Art Fair (9/24/17)	37.17	196376	E/R9/16-24/17	10/9/2017	Jana Bergemann