

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, 2018. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

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

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

As part of our procedures, we were requested to agree information from the 2018 Macomb County Art Institute Authority report prepared by the DIA to supporting documentation. This report is submitted to the Authority after our procedures are completed.

Section 2.4 (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."

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

Transportation	\$68,134.93
Staff time - Group reservations and learning and audience engagement (school relations coordinator and gallery teachers)	\$88,246.00
Total school program spending	\$156,380.93
Service agreement	\$75,000.00
Variance	\$81,380.93

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, 2018 through December 31, 2018 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 no other transportation 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 #2, #19, #20 in Exhibit I in the total amount of \$980.08 were related to transportation provided for trips in 2017 that were recorded in the Macomb County expense account in 2018 and not accrued for in the year ended December 31, 2017. No other exceptions were identified.

2) Admission

- a) We compared the number of students that participated in the free transportation program for the period from January 1, 2018 through December 31, 2018 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 14,977. 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.

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3) Staff Time

- a) We obtained the DIA general ledger detail for the staff time for the group reservations, community and Public Affairs, and learning and audience engagement (gallery teachers and school relations coordinator) for the period from January 1, 2018 through December 31, 2018 and compared the amount to the expense reported in the preliminary 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 2018 Macomb County Art Institute Authority report. We noted no expenses from community and public affairs were allocated under student curriculum development in the period from January 1, 2018 through December 31, 2018.
- b) We agreed the amounts reported in the general ledger for total staff time expenses to summary payroll data maintained by the DIA. No exceptions were identified.
- c) We recalculated the expense allocation to 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 and audience engagement department, there is a school relations coordinator position, whose wages and fringes are partially allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the Student Curriculum Development section of the service agreement with the 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, 2018, 60 percent, or \$35,823, of the school relations coordinator wages and fringes was allocated to the counties of Oakland, Wayne, and Macomb, Michigan, with \$11,941 allocated to Macomb County.
 - ii) There are 10 gallery teacher positions whose wages and fringes are partially allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the student curriculum development section of the service agreement with the 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 the counties of Oakland, Wayne, and Macomb, Michigan based on the percentage of school group tours per county compared to total school tours. For the year ended December 31, 2018, \$210,084 of the gallery teachers' wages and fringes expenses was allocated to the counties of Oakland, Wayne, and Macomb, Michigan under schools. Of the \$210,084, 19 percent, or \$39,358, was allocated to Macomb County.

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- iii) In the group reservations department, there are seven positions whose wages and fringes are partially allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the student curriculum development section of the service agreement with the 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, 2018, 78.75 percent, or \$197,215, of the group reservations department’s wages and fringes expenses was allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the student curriculum development section of the service agreement with the 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, 2018, 19 percent of the \$197,214, or \$36,947, of the group reservations department’s wages and fringes expenses allocated to the counties of Oakland, Wayne, and Macomb, Michigan 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 2018 Macomb County Art Institute Authority report prepared by the DIA, total spending on senior programs was as follows:

Senior Millage Program – Marketing and exposes	\$72,823.63
Staff time - Community relations, group reservations, and learning and audience engagement	\$17,945.13
Total senior program spending	\$90,768.76
Service agreement	\$50,000.00
Variance	\$40,768.76

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, 2018 through December 31, 2018 and compared the amount to the program expenses reported in the preliminary 2018 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 2018 Macomb County Art Institute Authority report.

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- 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, 2018 through December 31, 2018 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 2018 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.
 - i) In the group reservations department, there are seven positions whose wages and fringes are partially allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the senior programs section of the service agreement with the 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, 2018, approximately 19 percent, or \$47,785, of the group reservation department's wages and fringes expenses was allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the Senior Programs section of the service agreement with the 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, 2018, 28 percent of the \$47,785, or \$13,301, of the total group reservation department's wages and fringes expenses allocated to the counties of Oakland, Wayne, and Macomb, Michigan was allocated to Macomb County.

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- ii) In learning and audience engagement, there were two positions whose wages and fringes were partially allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the Senior Programs section of the service agreement with Macomb County Art Institute Authority. The vice president of learning and audience engagement's time was allocated 3 percent to the Senior Program. The community relations specialist of learning and audience engagement's time was allocated 20 percent to the Senior Program. For the year ended December 31, 2018, \$13,934 of the learning and audience engagement department's wages and fringes expenses was allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the Senior Programs section of the service agreement with the Macomb County Art Institute Authority. For the year ended December 31, 2018, 33 percent, or \$4,644, of the total learning and audience engagement's wages and fringes expenses allocated to the counties of Oakland, Wayne, and Macomb, Michigan 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 2018 Macomb County Art Institute Authority report prepared by the DIA, total spending on community programs was as follows:

Community group program	\$181,293.83
Staff time - Community relations, public affairs, group reservations, and learning and audience engagement	\$76,450.62
Total investment	\$257,744.45
Service agreement	\$75,000.00
Variance	\$182,744.45

The procedures and the associated findings are as follows:

1) 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, 2018 through December 31, 2018 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.

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- 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 and public affairs, and learning and audience engagement staff time for the period from January 1, 2018 through December 31, 2018 and compared the amount to the expense reported in the preliminary 2018 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 2018 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) In the community and public affairs department, there are two positions, whose wages and fringes are partially allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the community collaborations section of the service agreement with the Macomb County Art Institute Authority. The officer of community and public affairs' time is allocated 60 percent to community collaborations. The executive director of community and public affairs' time is allocated 30 percent to community collaborations. The wages and fringes are then divided among the three counties according to the position's appropriate allocation. The wages and fringes are then divided evenly among the three counties. For the year ended December 31, 2018, approximately \$89,508.90 of the community relations department's wages and fringes expenses was allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the community collaborations section of the service agreement with the Macomb County Art Institute Authority. For the year ended December 31, 2018, \$36,096 of the community relations department's wages and fringes expenses was allocated to Macomb County.

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- ii) In the group reservations department, there are seven positions whose wages and fringes are partially allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the community collaborations section of the service agreement with the 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, 2018, approximately 2 percent, or \$5,419, of the group reservations department's wages and fringes expenses was allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the community collaborations section of the service agreement with the 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, 2018, approximately \$2,627 of the group reservations department's wages and fringes expenses allocated to the counties of Oakland, Wayne, and Macomb, Michigan was allocated to Macomb County.
- iii) In the learning and audience engagement department, there are six positions, whose wages and fringes are partially allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the community collaborations section of the service agreement with the Macomb County Art Institute Authority. The community programs specialist/manager's time is allocated 60 percent to community collaborations. The wages and fringe benefit expenses were reduced by wages and fringe benefit expenses associated with the Inside/Out program. The vice president's time is allocated 30 percent to community collaborations. The director of public programming's time is allocated 15 percent to community collaborations. The studio outreach coordinator's time is allocated 60 percent to community collaborations. Allocations are based on the estimated time spent on community collaborations for each individual. The wages and fringes are then divided evenly among the three counties. For the year ended December 31, 2018, \$37,044 of the learning and audience engagement department's wages and fringes expenses was allocated to Macomb County under the community collaborations section of the service agreement with the Macomb County Art Institute Authority. For the year ended December 31, 2018, \$9,763 of the community relations department's wages and fringes expenses was allocated to Macomb County. The studio outreach coordinator's wages and fringe expenses are allocated at 20 percent, \$10,675 to Macomb County. The vice president of learning and audience engagement's wages and fringes expenses are allocated 10 percent, or \$13,902, to Wayne County, Michigan. Additionally, the Director of Public Programming's time is allocated at 2 percent, or an additional \$2,704, under community collaborations to Macomb County.
- iv) In the public programming department, there are 12 positions whose wages and fringes are partially allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the community collaborations section of the service agreement with the Macomb County Art Institute Authority. A portion of the wages and fringes for those positions is allocated to the counties of Oakland, Wayne and Macomb, Michigan under the community collaborations section of the service agreement with the Macomb County Art Institute Authority based on actual hours worked on specific community collaborations projects. For the 12 positions, we agreed the project hours allocated to Macomb County to detail provided by the DIA with no exceptions. For the year ended December 31, 2018, \$686 of the public programming department's wages and fringes expenses was allocated to Wayne County, Michigan.

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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, 2018. 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 & Morse, PLLC

April 11, 2019

Exhibit I

Financial Row	Description	Amount	Check No	Invoice No	Date	Vendor
6750	Bus Reimbursement for Clintondale Teachers 8/22/18	\$750.00	202443	18-123	8/28/2018	PREMIUM EVENT SERVICES, LLC
6750	Kaiser Elementary 12/6/17	\$253.02	198476	58329	12/6/2017	ROSEVILLE COMMUNITY SCHOOLS
6750	Bus Reimbursement for Roseville HS 1/17/18	\$183.27	198678	59943	1/17/2018	Roseville Community Schools
6750	Disney Elem School, 2/2/18	\$363.00	198490	Trip No. 03764	2/6/2018	FRASER PUBLIC SCHOOLS
6750	Bus Reimbursement for Middle School Math and Science (Butcher) 1/18/18	\$526.50	198975	29005 1/18/18 MMSTC	2/28/2018	WARREN CONSOLIDATED SCHOOLS
6750	Bus Reimbursement for Eisenhower High School 3/1/18	\$752.00	198971	36015 3/1/18 Eisenhower HS	3/1/2018	TRINITY INC
6750	Bus Reimbursement for New Haven 11/6/18	\$191.00	203337	198	10/26/2018	NEW HAVEN COMMUNITY SCHOOLS
6750	Bus Reimbursement for Black Elementary 1/17/18	\$200.00	199531	54168	3/19/2018	DHT TRANSPORTATION
6750	Bus Reimbursement for Prevail Academy 3/29/18	\$780.00	199313	37713	3/29/2018	TRINITY INC
6750	Bus Reimbursement for Jeannette Jr. High 3/7/18	\$157.65	199722	42089	4/11/2018	UTICA COMMUNITY SCHOOLS
6750	Bus Reimbursement for Fortune 4/27/18	\$470.00	200432	2852 4/27/18 LIGHTHOUSE ELEM BUS REIM	5/2/2018	ANCHOR BAY SCHOOL DISTRICT
6750	Bus Reimbursement for Lean Elementary 4/27/18	\$483.75	200796	30038	6/4/2018	WARREN CONSOLIDATED SCHOOLS
6750	Bus Reimbursement for Assumption 7/31/18	\$309.00	202556	100	9/4/2018	ASSUMPTION NURSERY SCHOOL
6750	Bus Reimbursement for Huron Elementary 6/6/18	\$301.40	20321	14830	6/7/2018	CHIPPEWA VALLEY SCHOOLS
6750	Bus Reimbursement for Tharme 10/24/18	\$166.25	203621	19010	11/29/2018	LAKE SHORE PUBLIC SCHOOLS
6750	Bus Reimbursement for Dianne Pellerin Center 11/29/18	\$371.36	203620	2073	12/3/2018	L ANSE CREUSE PUBLIC SCHOOLS
6750	Bus Reimbursement for MS2TC 3/26/18	\$207.90	203457	29397	3/26/2018	WARREN CONSOLIDATED SCHOOLS
6750	Bus Reimbursement for Academy 4 Lil Angels 7/24/18	\$390.00	201546	41538	7/24/2018	TRINITY INC
6750	Bus Reimbursement for Utica Art Foundation - Browning Elementary 10/27/17 (\$9,815.16 split between 27 schools)	\$363.53	201372	42781	6/15/2018	UTICA COMMUNITY SCHOOLS
6750	Bus Reimbursement for Utica Art Foundation - Ebeling Elementary 10/26/17 (\$9,815.16 split between 27 schools)	\$363.53	201372	42781	6/15/2018	UTICA COMMUNITY SCHOOLS
6750	Bus Reimbursement for Assumption 7/31/18	\$309.00	202556	100	9/4/2018	ASSUMPTION NURSERY SCHOOL
6750	Bus Reimbursement for Wilkerson Elementary 11/30/18	\$170.00	203489	56799	12/5/2018	DHT TRANSPORTATION
6750	Bus Reimbursement for Reach Academy 11/27/18	\$206.00	203489	57123	12/5/2018	DHT TRANSPORTATION
6750	Bus Reimbursement for Romeo HS 10/30/18 - Bus 1	\$399.02	203637	9570	11/22/2018	ROMEO COMMUNITY SCHOOLS
6750	Bus Reimbursement for Romeo HS 10/30/18 - Bus 2	\$400.88	203637	9571	11/22/2018	ROMEO COMMUNITY SCHOOLS

Exhibit II

Financial Row	Description	Amount	Check No	Invoice No	Date	Vendor
6610	Media Authorization - TATM Fall 2018 Radio Buy (\$20,000 allocated between all three counties)	\$4,600.00	201963	33791	8/21/2018	DUFFEY PETROSKY
6630	THE KID (playdate: 9/27/18) terms: \$350 flat (allocated between all three counties)	\$116.69	202926	19763	10/8/2018	JANUS FILMS
6730	Senior Thursday Reception - 7/12/18 - 13333 (\$450 allocated between all three counties)	\$150.03	201394	1476	7/15/2018	Culinaire International Inc.
6730	Senior Thursday Reception - 7/26/18 - 13574 (\$967.50 allocated between all three counties)	\$322.56	201633	1515	7/30/2018	Culinaire International Inc.
6730	Senior Thursday Reception - 9/6/18 - 14281 (\$895.00 allocated between all three counties)	\$298.40	202326	1621	9/8/2018	Culinaire International Inc.
6730	Senior Thursday Reception - 12/13/18 - 15953 (\$360 allocated between all three counties)	\$120.02	203887	1897	12/17/2018	Culinaire International Inc.
6750	Bus Reimbursement for Senior Thursday 7/26/18 - Clinton Twp Senior Center	\$825.00	201449	18-115	8/6/2018	PREMIUM EVENT SERVICES, LLC
6750	Bus Reimbursement for Senior Thursday 8/23/18 - St. Clair Shores Senior Center	\$800.00	202443	18-120	8/28/2018	PREMIUM EVENT SERVICES, LLC
m	Bus Reimbursement for Senior Thursday 9/6/18 - St. Jane Francis Seniors (Sterling Heights)	\$875.00	202372	18-130	9/19/2018	PREMIUM EVENT SERVICES, LLC
6750	Bus Reimbursement for Senior Thursday 10/25/18 - Harrison Twp Senior Center	\$925.00	203441	18-156	10/25/2018	PREMIUM EVENT SERVICES, LLC
6750	Bus Reimbursement for Senior Thursday 11/8/18 - Macomb Community College Retirees	\$975.00	203441	18-169	11/13/2018	PREMIUM EVENT SERVICES, LLC
6750	Bus Reimbursement for Senior Thursday 11/29/18 - Assumption Cultural Center (St. Clair Shores)	\$900.00	203695	18-197	12/17/2018	PREMIUM EVENT SERVICES, LLC
6410	Newspaper & Radio Spending (\$1,156.23 allocated between all three counties)	\$265.93	200323	32619	5/15/2018	DUFFEY PETROSKY
6630	Say Amen , Somebody film rental (playdates: 12/27/18) terms: flat fee of \$400.00 + \$5 shipping (allocated between all three counties)	\$133.35	200946	B06522	6/22/2018	MILESTONE FILM & VIDEO INC
6730	1/18/18 Thursdays at the Museum (\$450 allocated between all three counties)	\$149.98	198340	240992	1/22/2018	SODEXO, INC & AFFILIATES
6730	Senior Thursday Reception - 3/22/18 - 11859 (\$900 allocated between all three counties)	\$300.06	199369	241128	3/26/2018	SODEXO, INC & AFFILIATES
6730	Senior Thursday Reception - 5/3/18 - 12368 (\$1,057.50 allocated between all three counties)	\$352.58	200167	1277	5/7/2018	Culinaire International Inc.
6730	Senior Thursday Reception - 6/28/18 - 13129 (\$697.50 allocated between all three counties)	\$232.55	201219	1454	7/2/2018	Culinaire International Inc.
6750	1/18/18 Bus Macomb Twp Parks/Rec	\$925.00	198278	18-013	2/6/2018	PREMIUM EVENT SERVICES, LLC
6750	Bus Reimbursement for Senior Thursday 2/22/18 - Clinton Twp Senior Center	\$875.00	198674	18-028	2/28/2018	PREMIUM EVENT SERVICES, LLC
6750	Bus Reimbursement for Macomb Econ Ptnr 3/14/18	\$925.00	199435	18-045	4/3/2018	PREMIUM EVENT SERVICES, LLC
6750	Bus Reimbursement for Senior Thursday 5/10/18 - ADD ON - Elizabeth Lee Doles Manor (Clinton Twp)	\$800.00	200288	18-075	5/25/2018	PREMIUM EVENT SERVICES, LLC
6750	Additional Senior Buses for 5/31/18 - Centerline Park Towers	\$800.00	200691	18-084	6/10/2018	PREMIUM EVENT SERVICES, LLC
6750	Bus Reimbursement for Senior Thursday 6/21/18 - Clinton-Macomb Public Library	\$875.00	200956	18-099	6/27/2018	PREMIUM EVENT SERVICES, LLC
6750	Bus Reimbursement for Senior Thursday 6/28/18 - Partridge Creek Seniors (Clinton Twp)	\$400.00	200956	18-100	7/5/2018	PREMIUM EVENT SERVICES, LLC

Exhibit III

Financial Row	Description	Amount	Check No	Invoice No	Date	Vendor
6370	AAP - Yung Shing Le community partnership performances 11/11 - 11/13 2018	\$7,852.63	202935	NOV11-13/18	11/1/2018	Michigan Chinese Women Association
6380	SCG Community Group Art Exhibition Brochure (\$987 allocated to all three counties)	\$329.07	203503	29109	11/26/2018	GRIGG GRAPHIC SERVICES, INC
6710	8/12-17/18 35th Shelby Twp & Armada fair	\$106.00	201912	E/R 8/12-17/18 35th Shelby Twp & Armada	8/27/2018	JOYE OPOKU OFEI
6710	8/7 Sr creativity Ctrline Park Mac Empl Fair Armada	\$91.66	201920	E/R 8/7-15/18 ctrline Pk Sr creativity	8/28/2018	MOLLY ZANLEY
6710	M.CHAPPUIS 11/8-9/18 DIA AWAY (Macomb)	\$74.64	203139	M.CHAPPUIS ER11/8-9/18 DIA AWAY	11/12/2018	MERLIN CHAPPUIS
6710	T. TAYLOR 9/21/18 DIA AWAY (Sterling Heights)	\$59.18	202459	T. TAYLOR E/R 9/21/18 DIA AWAY	9/21/2018	TYLER TAYLOR
6710	8/8-16 Mac county Empl Fair Armada fair	\$41.91	201908	E/R 8/8-17/18 Mac County Empl Health fair	8/31/2018	Genevieve Klick
6710	8/26-9/2/18 Annual Dragon Lk Peach Fes (Romeo)	\$45.86	202050	E/R 8/26-9/2/18 Annual Dragon Lk Peach Fest	9/13/2018	Genevieve Klick
6750	CRE Bus Reimbursement for Memphis Library 9/21/18	\$850.00	202615	18-144	10/4/2018	PREMIUM EVENT SERVICES, LLC
6750	SCG - Bus Reimbursement for Friendship House 10/23/18	\$1,150.00	203695	18-192	12/17/2018	PREMIUM EVENT SERVICES, LLC
6750	CRE - Bus Reimbursement Leadership Macomb 12/12/18	\$1,075.00	203695	18-196	12/17/2018	PREMIUM EVENT SERVICES, LLC
6750	SCG - Bus Reimbursement for Macomb Vets 9/21/18	\$750.00	202615	18-143	10/4/2018	PREMIUM EVENT SERVICES, LLC
6380	DAA - DIA Away security - March and April 2018 (Clinton Township)	\$700.00	201250	7771	7/10/2018	MOBILITY RESOURCES ASSOCIATES INC.
6380	EOE_20180518_CountyValet_1189 (\$1,023.75 allocated between all three counties)	\$341.22	200430	1189	5/18/2018	UNIVERSAL SPECIAL EVENTS, INC.
6440	CountyLeadersSaveTheDate20180519 EOE (\$235 allocated between all three counties)	\$78.33	200247	48040011	3/15/2018	ALLEGRA MARKETING-PRINT-MAIL-TROY
6710	DIA Away, 4/17/18 Clinton Township, Michigan	\$24.34	199763	4/20/1918	4/20/2018	TYLER TAYLOR
6710	E/R 2/26-28/18 DIA AWAY MILEAGE	\$36.60	199033	E/R 2/26-28/18 DIA AWAY MILEAGE	3/2/2018	RENEE NIXON
6710	E/R6/25-27/18 CLINTON TWP WRK SHP	\$58.28	200786	E/R6/25-27/18 CLINTON TWP WRK SHP	6/28/2018	SUSAN TROIA
6710	Travel to DIA Away Harrison Twp, 6/29/18 and 7/1/18	\$46.36	200934	Exp7.4.18	7/4/2018	JOYE OPOKU OFEI
6730	Café DIA/Kresge Court - STUDIO DEPT 4/7/18	\$126.41	200655	040218 3420	4/2/2018	Culinaire International Inc.
6730	EOE_20180518_CountyLeadersNight_9487 (\$8,565 allocated between all three counties)	\$2,854.71	200655	1330	5/21/2018	Culinaire International Inc.
6750	SCG Bus Reimbursement for MCCMH 6/5/18	\$750.00	200614	18-081 MCCMH TEAM MACOMB 6/5/18	6/10/2018	PREMIUM EVENT SERVICES, LLC
6750	SCG Bus Reimbursement for Macomb County Veterans 6/15/18	\$400.00	200956	18-104	7/5/2018	PREMIUM EVENT SERVICES, LLC
6750	SCG Bus Reimbursement for MCCMH 6/19/18	\$850.00	200956	18-105	7/5/2018	PREMIUM EVENT SERVICES, LLC
6600	WS DVD Bitter Harvest (11/15/18) (\$585 split between Public Programming and Community)	\$292.50	203641	DB 2610938	12/12/2018	SWANK MOTION PICTURES INC