

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. (DIA) and the Macomb County Art Institute Authority board, solely to assist you in determining if the DIA has complied with certain program requirements included in Section 2.4, "Privileges to Macomb County Residents," of the Art Institute Service Agreement between the Macomb County Art Institute Authority and the DIA for the year ended December 31, 2019. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

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

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

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

Section 2.4 (B) - Student Curriculum Development

The contractual language reads as follows: "The DIA will provide transportation subsidies to 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 2019 Macomb County Art Institute Authority report prepared by the DIA, total spending on school programs was as follows:

Transportation	\$88,409.64
Staff time - Group reservations and learning and audience engagement (school relations coordinator and gallery teachers)	\$108,139.67
Total school program spending	\$196,549.31
Service agreement	\$75,000.00
Variance	\$121,549.31

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, 2019 through December 31, 2019 and compared the amount to the transportation expense reported in the preliminary Macomb County Art Institute Authority report. Sample transaction #13, #14, #18, and #22 in Exhibit I in the total amount of \$1,640.79 was related to transportation provided for a trip in 2018 that was recorded in the Macomb County expense account in 2019 and not accrued for in the year ended December 31, 2018. No other exceptions were identified in the sample of transactions accounted for under the Macomb County transportation expense.

2) Admission

- a) We compared the number of students who participated in the free transportation program for the period from January 1, 2019 through December 31, 2019 reported in the preliminary 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 observed that the total number of students that were reserved for field trips to the DIA was 17,127. 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, community and public affairs, and learning and audience engagement (gallery teachers and school relations coordinator) departments for the period from January 1, 2019 through December 31, 2019 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 2019 Macomb County Art Institute Authority report. We observed no expenses from community and public affairs were allocated under student curriculum development in the period from January 1, 2019 through December 31, 2019.
- b) We agreed the amounts reported in the general ledger for total staff time expenses to summary payroll data maintained by the DIA. No exceptions were identified.

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- c) We recalculated the expense allocation to Macomb County by obtaining data maintained in the DIA's group reservation system and internal departmental reports. We confirmed the allocation methodologies described below were utilized. No exceptions were identified in recalculating the expense allocation to 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. This is the same for the director of Education Programs wages and fringes. For the year ended December 31, 2019, 60 percent of the School Relations Coordinator and 45 percent of the director of Education Programs were allocated to the counties of Oakland, Wayne, and Macomb, Michigan. The total wages and fringes allocated for these two positions was \$131,282, with \$22,395 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, 2019, \$253,704 of the gallery teachers' wages and fringes expenses was allocated to the counties of Oakland, Wayne, and Macomb, Michigan. Of the \$253,704, 18.78 percent, or \$47,646, was allocated to Macomb County.
 - iii) In the group reservations department, there are eight positions whose wages and fringes are partially allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the student curriculum development section of the service agreement with the 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 school reservations compared to total reservations in the DIA's group reservation system. For the year ended December 31, 2019, 77.06 percent, or \$202,906, of the group reservations department's wages and fringes expenses was allocated to the counties of Oakland, Wayne, and Macomb, Michigan. 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, 2019, 18.78 percent of the \$202,906, or \$38,106, 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."

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

Senior Millage Program - Marketing and exposes	\$95,632.52
Staff time - Community relations, group reservations, and learning and audience engagement	\$23,012.68
Total senior program spending	\$118,645.20
Service agreement	\$50,000.00
Variance	\$68,645.20

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, 2019 through December 31, 2019 and compared the amount to the program expenses reported in the preliminary 2019 Macomb County Art Institute Authority report prepared by the DIA. We observed that the program expenses consisted of transportation, hospitality, marketing, and advertising. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary 2019 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 inspection of the support, the expense related to the Thursdays at the Museum Program and, therefore, was properly classified as an expense of that program. We observed sample #17 within Exhibit II in the amount of \$116.66 related to a film rental in 2018 that was recorded in the Macomb County expense account in 2019 and not accrued for in the year ended December 31, 2018. No other exceptions were identified.

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, 2019 through December 31, 2019 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 2019 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 obtaining data maintained in the DIA's group reservation system and internal departmental reports. We confirmed the allocation methodologies described below were utilized. No exceptions were identified in recalculating the expense allocation to Macomb County based on the DIA's methodology.

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- i) In the group reservations department, there are eight positions whose wages and fringes are partially allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the senior programs section of the service agreement with the 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, 2019, approximately 19.29 percent, or \$50,803, of the group reservation department's wages and fringes expenses was allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the Senior Programs section of the service agreement with the 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, 2019, 27.13 percent of the \$50,803, or \$13,783, was allocated to Macomb County.

- 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. For the year ended December 31, 2019, the learning and audience engagement department's wages and fringes were \$208,574. The assistant director of Community Engagement allocated 15 percent to the Senior Program. The community engagement manager of learning and audience engagement's time was allocated 20 percent to the Senior Program. For the year ended December 31, 2019, 5.7 percent, or \$7,199, was allocated to Macomb County. The Macomb County community engagement manager allocated 20 percent to the senior program for Macomb County only. This was an additional \$2,029 allocated to Macomb County resulting in a total staff allocation to seniors of \$9,228 as of December 31, 2019.

Section 2.4 (E) - 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 2019 Macomb County Art Institute Authority report prepared by the DIA, total spending on community programs was as follows:

Community group program	\$208,543.27
Staff time - Community relations, public affairs, group reservations, and learning and audience engagement	\$104,656.46
Total investment	\$313,199.73
Service agreement	\$75,000.00
Variance	\$238,199.73

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The procedures and the associated findings are as follows:

1) Community Group Programs

- a) We obtained the DIA general ledger detail for the Macomb County expenses related to community programs, including Drop in Art Making at Fairs and Festivals and other community programs, for the period from January 1, 2019 through December 31, 2019 and compared the amount to the expense reported in the preliminary 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.
- b) We agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for a sample of transactions, as identified in Exhibit III. The sample of 25 transactions was judgmentally selected. We ensured the expense amount per the general ledger agreed to the supporting detail provided and that, per inspection of the support, the expense related to the DIA Away or other community group programs and, therefore, was properly classified as an expense of that program. There was one exception identified in Exhibit III; sample transaction #21 resulted in an exception for \$53.43 that was improperly accounted for within Macomb County. The expense was incurred for services provided in Brighton, Michigan; therefore, this invoice should not have been expensed and allocated to Macomb County. No other exceptions were identified.

2) Staff Time

- a) We obtained the DIA general ledger detail for group reservations, community and public affairs, public programs, and learning and audience engagement staff time for the period from January 1, 2019 through December 31, 2019 and compared the amount to the expense reported in the preliminary 2019 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 2019 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. We recalculated the expense allocation to Macomb County by obtaining data maintained in the DIA's group reservation system and internal departmental reports.
- c) We confirmed the allocation methodologies described below were utilized. No exceptions were identified in recalculating the expense allocation to Macomb County based on the DIA's methodology described below:
 - i) For the learning and audience engagement 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. There is also one position whose wages and fringes are partially allocated only to Macomb County.
 - The community engagement manager's time and the studio outreach coordinator's time are allocated 60 percent to community collaborations.
 - The director of public programming's time is allocated 23 percent to community collaborations.

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- The director of studio program's time is allocated 30 percent to community collaborations.
- The assistant director of community engagement's time is allocated 45 percent to community collaborations and the director of studio programs is allocated 30 percent.
- The executive director of learning and audience engagement staff person allocated 10 percent of their time to community collaborations.
- The Macomb County community engagement manager allocated 60 percent of their time to community collaborations to Macomb County only.

For the year ended December 31, 2019, the total wages and fringes of the Learning and Audience Engagement staff involved in community partnership programs was \$644,270. For the year ended December 31, 2019, \$55,599 was allocated to Macomb County, Michigan.

- ii) 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. For the year ended December 31, 2019, \$303,954 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, 2019, \$42,781 was allocated to Macomb County.
- iii) In the group reservations department, there are eight positions whose wages and fringes are partially allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the 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, 2019, 3.65 percent, or \$9,604, of the group reservations department's wages and fringes expenses was allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the community collaborations section of the service agreement with the 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, 2019, 29.03 percent, or \$2,788, was allocated to Macomb County.

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- iv) In the public programming department, there are 11 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 11 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, 2019, \$3,488 was allocated to Macomb County, Michigan.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the DIA'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 DIA for the year ended December 31, 2019. 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 DIA 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

May 12, 2020

Exhibit I

Item	Financial Row	Description	Location of Performance	Amount	Check No	Invoice No	Date	Vendor
1	6750	Bus Reimbursement for L'Anse Creuse Summer Day Camp 6/28/19	Clinton Township	\$454.60	207488	2338	7/2/2019	L ANSE CREUSE PUBLIC SCHOOLS
2	6750	Bus Reimbursement for Mt Clemens Montessori Academy 7/16/19	Mt. Clemens	\$372.00	207186	107	7/26/2019	MT. CLEMENS MONTESSORI ACADEMY
3	6750	Bus Reimbursement for Lake Shore 7/24/19	St. Clair Shores	\$420.00	208082	20001	8/28/2019	LAKE SHORE PUBLIC SCHOOLS
4	6750	Bus Reimbursement for Eastpointe High School 9/25/19	Eastpointe	\$715.00	208386	91748716	9/26/2019	TRINITY INC
5	6750	Bus Reimbursement for Mohawk Elementary 10/8/19	Macomb	\$371.50	208673	19708	10/9/2019	CHIPPEWA VALLEY SCHOOLS
6	6750	Bus Reimbursement for Peck Elementary 9/13/19	Warren	\$824.00	208352	59828	10/14/2019	DHT TRANSPORTATION
7	6750	Bus Reimbursement for Warren Mott 10/17/19 -Bus 2	Warren	\$243.90	209147	31770	10/17/2019	WARREN CONSOLIDATED SCHOOLS
8	6750	Bus Reimbursement for Richmond HS 10/31/19	Richmond	\$688.45	209129	2090	11/1/2019	RICHMOND COMMUNITY SCHOOLS
9	6750	Bus Reimbursement for Anchor Bay 11/2/19	Casco Twp.	\$567.00	209358	3342	11/14/2019	ANCHOR BAY SCHOOL DISTRICT
10	6750	Bus Reimbursement for Wolfe MS 11/7/19	Centerline	\$1,200.00	209363	72802	11/22/2019	CENTER LINE PUBLIC SCHOOLS
11	6750	Bus Reimbursement for St. Anne Catholic School 10/23/19	Warren	\$465.00	209748	OCT23-19	10/23/2019	ST. ANNE CATHOLIC CHURCH
12	6750	Bus Reimbursement for Lutheran HS 12/13/19	Macomb	\$373.75	209627	DEC13-19	12/18/2019	LUTHERAN HIGH SCHOOL ASSOCIATION
13	6750	Bus Reimbursement for New Haven HS 12/12/18	New Haven	\$444.00	204345	12/12/2018	1/7/2019	NEW HAVEN COMMUNITY SCHOOLS
14	6750	Bus Reimbursement for Tower High School 12/19/18	Warren	\$393.00	206037	133285	1/8/2019	WARREN WOODS PUBLIC SCHOOLS
15	6750	Bus Reimbursement for Eastland Middle School 1/25/19	Roseville	\$175.79	204682	69427	1/24/2019	Roseville Community Schools
16	6750	Bus Reimbursement for Merritt Academy 2/21/19	New Haven	\$380.00	205816	FEB21-19	2/21/2019	Merritt Academy
17	6750	Bus Reimbursement for Pleasantview Elementary 2/21/19	Eastpointe	\$845.00	205029	91668604	2/26/2019	TRINITY INC
18	6750	Bus Reimbursement for Stevenson High School 12/18/18	Sterling Heights	\$358.29	205032	43958	3/4/2019	UTICA COMMUNITY SCHOOLS
19	6750	Bus Reimbursement for Clintondale HS 3/15/19	Clinton Township	\$2,337.00	205321	91677837	3/20/2019	TRINITY INC
20	6750	Bus Reimbursement for Utica Fall Visit 2019	Utica, Sterling Heights, Shelby Township, Macomb	\$10,059.76	205581	43962	4/5/2019	UTICA COMMUNITY SCHOOLS
21	6750	Bus Reimbursement for Richmond HS 4/24/19	Richmond	\$352.75	205827	2066	4/25/2019	RICHMOND COMMUNITY SCHOOLS
22	6750	Bus Reimbursement for St. Anne Catholic School 10/24/18	Warren	\$445.50	206030	OCT24/2018	10/25/2018	ST. ANNE CATHOLIC CHURCH
23	6750	Bus Reimbursement for Cheyenne Elementary 5/17/19	Macomb	\$1,072.50	206293	91706689	5/28/2019	TRINITY INC
24	6750	Bus Reimbursement for Stevenson High School 5/10/19	Sterling Heights	\$369.43	206731	45036	6/18/2019	UTICA COMMUNITY SCHOOLS
25	6750	Bus Reimbursement for Metro Detroit Youth Club (Washington, MI) 6/25/19	Washington	\$1,040.00	206728	91722685	6/27/2019	TRINITY INC

Exhibit II

Item	Financial Row	Description	Location of Performance	Amount	Check No	Invoice No	Date	Vendor
1	6410	Avery See-Through Hand Written Color Coding Labels, 3/4" Dia., Translucent Assorted Colors, Postage for Thursdays At The Museum (TATM) Jan-Mar 2020 PC - Metroplex	Allocated to all 3 Counties	\$39.96	208540	3427222007	10/5/2019	STAPLES ADVANTAGE
2	6430		Allocated to all 3 Counties	\$1,797.91	ACH 1475551	Metroplex	12/20/2019	EASY PERMIT POSTAGE
3	6440	TATM Visitor Bags - Printing & Copying	Allocated to all 3 Counties	\$1,160.10	208974	24603	8/16/2019	VERSACOM INC
4	6440	TATM Jan-March 2020 Postcards	Allocated to all 3 Counties	\$2,031.08	209717	82037	12/26/2019	GRAPHICS EAST, INC.
5	6730	Senior Thursday Reception - 7/25/19 - 19157	Allocated to all 3 Counties	\$375.08	207076	2421	7/29/2019	Culinaire International Inc.
6	6730	Senior Thursday Reception - 9/5/19 - 20081	Allocated to all 3 Counties	\$590.12	207847	2500	9/9/2019	Culinaire International Inc.
7	6730	Senior Thursday Reception - 9/26/19 - 20552	Allocated to all 3 Counties	\$300.06	208407	2549	10/2/2019	Culinaire International Inc.
8	6730	Senior Thursday Reception - 11/14/2019 - 21748	Allocated to all 3 Counties	\$382.58	209164	2699	11/18/2019	Culinaire International Inc.
9	6730	Senior Thursday Reception - 12/12/19 - 22394	Allocated to all 3 Counties	\$483.42	209708	2768	12/16/2019	Culinaire International Inc.
10	6750	Bus Reimbursement for Senior Thursday 7/18/19 - AMIT	St. Clair Shores	\$875.00	207196	19-114	7/18/2019	PREMIUM EVENT SERVICES, LLC
11	6750	Bus Reimbursement Sterling Heights Lioness Club Adjustment 2/21/19	Sterling Heights	\$25.00	208532	19-127	8/2/2019	PREMIUM EVENT SERVICES, LLC
12	6750	Bus Reimbursement for Clinton Twp Snrs 8/22/19	Clinton Township	\$950.00	207799	19-143	8/29/2019	PREMIUM EVENT SERVICES, LLC
13	6750	Bus Reimbursement for Senior Thursday 11/14/19 - Macomb SOAR	Macomb	\$850.00	209198	19-205	11/20/2019	PREMIUM EVENT SERVICES, LLC
14	6610	Media Authorization - TATM Radio Spring 2019	Allocated to all 3 Counties	\$9,200.00	204715	36231	2/20/2019	DUFFEY PETROSKY
15	6610	Thursdays At The Museum - DFP/TDN/OP/MD/NH	Allocated to all 3 Counties	\$2,940.01	205179	36624	3/20/2019	DUFFEY PETROSKY
16	6630	film rental 39 STEPS (1935) (playdate: 1/24/19) terms: flat fee of \$375.00	Allocated to all 3 Counties	\$125.02	204157	DB 2628210	1/24/2019	SWANK MOTION PICTURES INC
17	6630	film rental DELI MAN (playdate:6/28/18) terms: flat fee of \$350.00	Allocated to all 3 Counties	\$116.66	206155	1/18-27/19	5/20/2019	Cohen Media Group
18	6710	Jillian Reese - Employee Reimbursement 6/25-26,2019, 124.8mi * \$.505/MI	Clinton Township	\$63.02	206790	REESE, J ER 6/4-28/19	06/25-26,2019	JILLIAN REESE
19	6730	Senior Thursday Reception - 1/17/19 - 16278	Allocated to all 3 Counties	\$127.52	204209	1955	1/21/2019	Culinaire International Inc.
20	6730	Senior Thursday Reception - 2/21/19 - 16845	Allocated to all 3 Counties	\$262.56	204758	2026	2/25/2019	Culinaire International Inc.
21	6730	Senior Thursday Reception - 3/28/19 - 17351	Allocated to all 3 Counties	\$475.10	205451	2110	4/2/2019	Culinaire International Inc.
22	6750	Bus Reimbursement for Senior Thursday 3/7/19 - Trinity Lutheran Church	Utica	\$975.00	204975	19-029	3/13/2019	PREMIUM EVENT SERVICES, LLC
23	6750	Bus Reimbursement for Senior Thursday 3/28/19 - Clinton Twp Senior Center	Clinton Township	\$975.00	205226	19-037	4/4/2019	PREMIUM EVENT SERVICES, LLC
24	6750	Bus Reimbursement for Senior Thursday 5/9/19 - Village of Peace Manor & Warren Glen	Clinton Township	\$1,225.00	206021	19-073	5/20/2019	PREMIUM EVENT SERVICES, LLC
25	6750	Bus Reimbursement for Senior Thursday 5/30/19 - Warren Public Library & Stillwell Manor	Warren	\$1,525.00	206546	19-083	6/4/2019	PREMIUM EVENT SERVICES, LLC

Exhibit III

Item	Financial Row	Description	Location of Performance	Amount	Check No	Invoice No	Date	Vendor
1	6370	AAP - Iwan Jan Puppet performance and workshop July 19-20, 2019	Macomb	\$3,500.00	206958	JUL19-20/19	7/22/2019	Michigan Taiw anese American Organization
2	6380	20191011_CountyLeadersValet	Allocated to all 3 Counties	\$287.26	208550	1469	10/12/2019	UNIVERSAL SPECIAL EVENTS, INC.
3	6730	20191011_CountyLeaders_18636	Allocated to all 3 Counties	\$2,835.56	208851	2582	10/16/2019	Culinaire International Inc.
4	6750	Premium Event Services/PAE-Bus Reimbursement Macomb Comm College 6/13/19 frm D-45	Macomb	\$875.00	207196	19-103	7/3/2019	PREMIUM EVENT SERVICES, LLC
5	6380	MIC - Nicole Macdonald Romeo mural 2019	Romeo	\$5,000.00	206539	MURAL19-DEP	6/27/2019	Nicole MacDonald
6	6380	MIC - Warren Partners in Public Art mural 2019	Warren	\$6,250.00	207524	WPIPAM-19FINAL	12/17/2019	Ellen Rutt Creative Studio, LLC
7	6410	MIC - 1 gal. Deep Base Satin Enamel Exterior Paint and Primer in One - Macomb Mural	Macomb	\$385.82	207836	6171194	8/25/2019	THE HOME DEPOT CRC
8	6410	MIC - Blick Masterstroke Interlocking Bristle- Filbert, Long Handle, Size 10 - Macomb Mural	Macomb	\$63.52	207772	2104026	9/4/2019	DICK BLICK/UTRECHT
9	6710	Patricia Calloway Mileage Reimbursement 8/13-16, 2019 221.70mi @ \$.505/Mile	Armada	\$111.96	207546	CALLOWAY P ER 8/13-16/19	8/23/2019	PATRICIA CALLOWAY
10	6710	Zach Frieling Mileage Reimbursement 10/12/2019 64mi @ \$.505/Mile	Romeo	\$32.42	209221	FRIELING.Z ER 10/12/19	11/26/2019	ZACHARY FRIELING
11	6750	SCG - Bus Reimbursement for Friendship House 12/3/19	Mt Clemens	\$1,300.00	209535	19-224	12/12/2019	PREMIUM EVENT SERVICES, LLC
12	7010	MIC - Boom 60-64' Articulating - RomeoMural	Romeo	\$2,000.00	208389	174026184-001	10/5/2019	UNITED RENTALS (NORTH AMERICA) INC
13	6380	Inside Out - MI Dept of State Branch Offices	Allocated to all 3 Counties	\$2,667.20	209729	17293	11/26/2019	LAVANWAY SIGN CO INC
14	6380	Valet Services County Leaders Night 6/21/19	Allocated to all 3 Counties	\$315.06	206730	1407	6/21/2019	UNIVERSAL SPECIAL EVENTS, INC.
15	6730	John Gillespie Employee Reimbursement - Hospitality expense 4/11/19	Clinton Township	\$64.53	205543	GILLESPIE.J ER 4/11/19	4/18/2019	Jason Gillespie
16	6730	County Leaders Night 6/21/19 E.O.C 17527	Allocated to all 3 Counties	\$2,340.46	206664	2358	6/25/2019	Culinaire International Inc.
17	6380	IOP - 2019 Metro Detroit Fabrication and Installation	Allocated to all 3 Counties	\$8,404.99	205942	16948	5/13/2019	LAVANWAY SIGN CO INC
18	6380	PAE sponsorship Mt. Clemens Super SatARTday	Mt Clemens	\$1,500.00	206147	SS2019-2	6/21/2019	ANTON ART CENTER
19	6540	IOP - 2019 Summer Metro Detroit Frames	Allocated to all 3 Counties	\$1,995.31	206456	534017	6/12/2019	ERIC S IVE BEEN FRAMED SHOP
20	6710	Vito Valdez Mileage Reimbursement (Ann Arbor, MI) 1/12/19 88.9mi @ \$.505/Mile	Macomb Public Art Project	\$44.89	204365	VALDEZ.V ER1/12/19	1/29/2019	VITO VALDEZ
21	6710	Susan Troia Employee Reimbursement - 4/24-26/19 105.80mi @ \$.505/Mile	Brighton	\$53.43	205621	TROIA.S ER 4/24-26/19	04/24-25/2019	SUSAN TROIA
22	6710	Lori Wenzel o/b/o Willie Moultrie Employee Expenses - 4/15-22/19 AMEX UBER FEES	Macomb	\$115.11	N/A	184	5/22/2019	1017 - Lori Wenzel
23	6540	Frame for the macomb map project prize	Macomb	\$170.51	204035	526210	1/17/2019	ERIC S IVE BEEN FRAMED SHOP
24	6730	IOP - 2019 Spring Metro Detroit Frames	Allocated to all 3 Counties	\$1,500.31	204767	531005	3/5/2019	ERIC S IVE BEEN FRAMED SHOP
25	6730	IOP - InsideOut Metro Detroit Orientation	Allocated to all 3 Counties	\$243.31	204998	2020	2/25/2019	Culinaire International Inc.