

Independent Accountant's Report on Applying Agreed-upon Procedures

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

We have performed the procedures enumerated below, which were agreed to by the Detroit Institute of Arts, Inc. and the Wayne 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 Wayne County Residents" of the Art Institute Service Agreement between the Wayne 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 2.4.2, Student Curriculum Development
- Section 2.4.4, Senior Programs
- Section 2.4.5, Community Collaborations

Section 2.4.2 - Student Curriculum Development:

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

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

Transportation	\$156,510.51
Staff time - Group Reservations and Learning & Audience Engagement (School Relations Coordinator and gallery teachers)	\$181,307.00
Total school program spending	\$337,817.51
Service agreement	\$150,000.00
Variance	\$187,817.51

The procedures and the associated findings are as follows:

1) Transportation

- a) We obtained the DIA general ledger detail for the Wayne County, Michigan (Wayne County) transportation expense account for the period from January 1, 2017 through December 31, 2017 and compared the amount to the transportation expense reported in the preliminary Wayne County Art Institute Authority report prepared by the DIA. Although the amount for transportation per the DIA general ledger agreed to the preliminary Wayne County Art Institute Authority report, we noted that the transportation expense reported in the preliminary Wayne County Art Institute Authority report prepared by the DIA included other non-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, #4, and #16 in the total amount of \$3,043.43 were related to transportation provided for trips and supplies received in 2016 that were recorded in Wayne County expense accounts 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 Wayne County Art Institute Authority report prepared by the DIA includes supplies, including sample #16 in Exhibit I. In the general ledger detail under transportation for Student Curriculum Development, we noted a supplies line with a total of \$7,188.62. Other than noting supplies allocated to Wayne County and included in the transportation balance in the table above, no exceptions were identified in the testing of the sample of transactions accounted for under Wayne County transportation expense.

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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 Wayne County Art Institute Authority report prepared by the DIA to data maintained in the DIA's group reservation system. We obtained data from the DIA's group reservation system and noted that the total number of students that were reserved for field trips to the DIA was 29,946. No exceptions were identified in comparing the number of students that were reserved for field trips to the DIA per the DIA's group reservation system to the preliminary Wayne County Art Institute Authority report.

3) Staff Time

- a) We obtained the DIA general ledger detail for the staff time for Group Reservations, Community Relations, 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 Wayne County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary 2017 Wayne County Art Institute Authority report. We noted no expenses from Community Relations were allocated under Student Curriculum Development program 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 Wayne 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 Wayne 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 Wayne County Art Institute Authority. The portion of wages and fringes of this position allocated to the counties is split evenly amongst the three counties. 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 Wayne County.

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- 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 Wayne County Art Institute Authority. The wages and fringe benefit expenses were reduced by wages and fringe benefit expenses associated with the DIA Away program. Gallery teachers' wages and fringe benefits are allocated to 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 expense was allocated to Oakland, Wayne, and Macomb counties. Of the \$182,335, 49 percent, or \$89,931, was allocated to Wayne 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 Wayne County Art Institute Authority. The wages and fringes of the Group Reservations department are allocated to the counties under the Student Curriculum Development section of the service agreement with the Wayne County Art Institute Authority based on the percentage of tri-county school reservations compared to total reservations in the DIA's group reservation system. For the year ended December 31, 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 Wayne County Art Institute Authority. The allocation to Wayne County is based on the percentage of Wayne County school reservations compared to the total tri-county school reservations. For the year ended December 31, 2017, 49 percent of the \$163,760, or \$80,769, of the Group Reservations department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb counties was allocated to Wayne County.

Section 2.4.4 - Senior Programs:

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

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

Senior Millage Program - marketing, exposes	\$87,066.53
Staff time - Community Relations, Group Reservations, and Learning & Audience Engagement	\$19,509.00
Total senior program spending	\$106,575.53
Service agreement	\$100,000.00
Variance	\$6,575.53

The procedures and the associated findings are as follows:

1) Thursdays at the Museum Program

- a) We obtained the DIA general ledger detail for the Wayne County expenses related to the Thursdays at the Museum program for the period from January 1, 2017 through December 31, 2017 and compared the amount to the program expenses reported in the preliminary 2017 Wayne 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 Wayne County Art Institute Authority report.
- b) We agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for a sample of transactions, as identified in Exhibit II. The sample of 25 transactions was judgmentally selected. We ensured the expense amount per the general ledger agreed to the supporting detail provided and that, per 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. There were no exceptions identified in the testing of the sample of transactions accounted for in the Wayne County expense accounts.

2) Staff Time

- a) We obtained the DIA general ledger detail for Community Relations and Group Reservations expense accounts for the period from January 1, 2017 through December 31, 2017 and compared the amount to the expense reported in the preliminary Wayne County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary 2017 Wayne County Art Institute Authority report.
- b) We agreed the amounts reported in the general ledger for total staff time expenses to summary payroll data maintained by the DIA. No exceptions were identified.

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- c) We recalculated the expense allocation to Wayne 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 Wayne County based on 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.
- 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 Wayne 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 Wayne 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 Wayne 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 Wayne County Art Institute Authority. The wages and fringes of the Group Reservations department are allocated to the counties based on the percentage of tri-county senior trip reservations compared to total trip reservations in the DIA's group reservation system. For the year ended December 31, 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 Wayne County Art Institute Authority. The allocation to Wayne County is based on the percentage of Wayne County senior trip reservations compared to the total tri-county senior trip reservations. For the year ended December 31, 2017, 41 percent of the \$31,260, or \$12,853, of the total group reservation department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb counties was allocated to Wayne County.

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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 Wayne 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 & 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 Wayne 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 Wayne County.

Section 2.4.5 - Community Collaborations:

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

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

Community Group Programs	\$233,362.31
Staff time - Community Relations, Public Affairs, Group Reservations, Public Programs, and Learning & Audience Engagement	\$110,041.00
Total investment	\$343,403.31
Service agreement	\$300,000.00
Variance	\$43,403.31

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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 Wayne 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 Wayne County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary Wayne County Art Institute Authority report.
- b) We agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for a sample of transactions, as identified in Exhibit III. The sample of 25 transactions was judgmentally selected. We ensured the expense amount per the general ledger agreed to the supporting detail provided and that, per 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 Wayne County at a rate determined by the level of benefit received by Wayne County. The sample transaction #23 in Exhibit III in the amount of \$253.03 is an employee expense reimbursement relating to an expense incurred in 2016, but the reimbursement was recorded in Wayne County expense accounts in 2017 and not accrued for in the year ended December 31, 2016. There was no exception identified in recalculating the expense allocation to Wayne 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, Public Programs, 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 Wayne County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary 2017 Wayne County Art Institute Authority report.
- b) We agreed the amounts reported in the general ledger for total staff time expenses to summary payroll data maintained by the DIA. No exceptions were identified.
- c) We recalculated the expense allocation to Wayne County by 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 Wayne County based on DIA's methodology described below.

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- 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 Wayne 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 Wayne County Art Institute Authority. For the year ended December 31, 2017, \$24,275 of the Community Relations department's wages and fringes expenses was allocated to Wayne 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 Community Collaborations section of the service agreement with the Wayne County Art Institute Authority. The wages and fringes of the Group Reservations department are allocated to the counties under the Community Collaborations section of the service agreement with the Wayne County Art Institute Authority based on the percentage of tri-county community group reservations compared to total reservations in the DIA's group reservation system. For the year ended December 31, 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 Wayne County Art Institute Authority. The allocation to Wayne County is based on the percentage of Wayne County community group reservations compared to the total tri-county community group reservations. For the year ended December 31, 2017, approximately \$6,823 of the Group Reservations department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb counties was allocated to Wayne County.

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- 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 Wayne 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 two Community Relations Coordinators' time is allocated at 90 percent and 15 percent to Oakland, Wayne, and Macomb counties under 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, 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 Wayne 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 Wayne County. Additionally, the Director of Public Programming's time is allocated at 15 percent, or an additional \$9,131, under Community Collaborations to Wayne 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 Wayne 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, \$25,318 of the department's wages and fringes expenses was allocated to Wayne County.
- v) In the Public Programming department, there are 13 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 Wayne County Art Institute Authority. A portion of the wages and fringes for those positions is allocated to Oakland and Wayne counties under the Community Collaborations section of the service agreement with the Wayne County Art Institute Authority based on actual hours worked on specific Community Collaborations projects. For the 13 positions, we agreed the project hours allocated to Wayne County to detail provided by the DIA with no exceptions. For the year ended December 31, 2017, \$13,330 of the Public Programming department's wages and fringes expenses was allocated to Wayne County.

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vi) 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 Wayne County 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 Wayne County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary Wayne County Art Institute Authority report. 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, \$10,065 of wages and fringes expenses was allocated to Wayne 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 Wayne County Residents" of the Art Institute Service Agreement between the Wayne 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 Wayne County Art Institute Authority board and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

April 2, 2018

Exhibit I

Item	Account Number	Description	Amount	Check No	Invoice No	Date	Vendor
1	21-001-402-3373-E067	Bus reimbursement - Plymouth Scholars Academy trip to DIA 1/13/17	\$ 877.50	191807	15822	1/13/2017	Trinity, Inc.
2	21-001-402-3373-E067	Bus reimbursement - Trenton Public Schools art trip to DIA 11/1/16	486.76	191806	11102016	1/10/2017	Trenton Public Schools
3	21-001-402-3373-E067	Bus reimbursement - Edison Elementary (Detroit) to DIA 1/13/17	340.00	192274	00000000366	2/20/2017	DHT Transportation
4	21-001-402-3373-E067	Bus reimbursement - Edsel Ford High School (Dearborn) trip to DIA 11/4/16	900.00	192187	005356	2/13/2017	Dearborn Public Schools
5	21-001-402-3373-E067	Bus reimbursement - Mackenzie Elementary (Detroit) to DIA 1/17/17	340.00	192274	50609	2/20/2017	DHT Transportation
6	21-001-402-3373-E067	Bus reimbursement - Dickinson East Elementary (Hamtramck) trips to DIA 1/10/17-3/7/17	5,440.00	192276	50625	2/20/2017	DHT Transportation
7	21-001-402-3373-E067	Bus reimbursement - Riverview High School to DIA 1/20/17	332.40	192471	2016/17-000020	1/20/2017	Riverview Community Schools
8	21-001-402-3373-E067	Bus reimbursement - Summit Academy to DIA (Flat Rock) 2/14/17	255.50	192477	73H-0214-007	2/17/2017	Summit Academy Transportation
9	21-001-402-3373-E067	Bus reimbursement - New School High (Plymouth) trip to DIA 2/28/17	1,298.00	192490	17923	2/28/2017	Trinity, Inc.
10	21-001-402-3373-E067	Bus reimbursement for Livonia Public Schools Franklin High School: 1/19/17 Emerson/Frost MS: 1/20/17	539.00	192867	85152	3/2/2017	Livonia Public Schools
11	21-001-402-3373-E067	Bus reimbursement - Pardee Elementary (Dearborn Heights) trip to DIA 2/22/17	715.00	192982	12419	2/22/2017	Trinity, Inc.
12	21-001-402-3373-E067	Bus reimbursement - Marshall Elementary (Westland) to DIA 3/21/17	969.60	193152	TR2111	3/21/2017	Wayne-Westland Community Schools
13	21-001-402-3373-E067	Bus reimbursement - Annapolis High School (Dearborn Heights) trip to DIA 3/17/17	390.00	193083	112	3/21/2017	Annapolis High School
14	21-001-402-3373-E067	Bus reimbursement - Mead Mill MS (Northville) trips to DIA 3/14/17 & 3/16/17	1,912.88	193191	MMS0330	3/30/2017	Northville Public Schools
15	21-001-402-3373-E067	Bus reimbursement - Workman Elementary (Canton Township) trips to DIA 2/28/17 & 3/7/17 DIA Field Trip buttons reorder 10/25/16 (allocated evenly between the three counties)	922.90	193309	001536	4/12/2017	Plymouth-Canton Community Schools
16	21-001-402-3451-E067	Bus reimbursement - Chandler Park Academy (Harper Woods) trip to DIA 7/21/17	1,656.67	192014	1016-22400	10/25/2016	Versacom, Inc.
17	21-001-402-3373-E067	Bus reimbursement - Matrix Head Start (Detroit) trip to DIA 7/28/17	540.00	195088	52709	8/2/2017	DHT Transportation
18	21-001-402-3373-E067	Bus reimbursement - Southwest Detroit Community Schools (3 busses) to DIA 8/2/17	360.00	195088	52823	8/2/2017	DHT Transportation
19	21-001-402-3373-E067	Bus reimbursement - Taylor Preparatory High School trip to DIA 8/22/17	600.00	195232	3	7/1/2017	Southwest Detroit Community School
20	21-001-402-3373-E067	Bus reimbursement - Seitz MS (Riverview) trip to DIA 10/20/17	770.00	195645	25736	8/22/2017	Trinity, Inc.
21	21-001-402-3373-E067	Bus reimbursement - Trenton Public Schools art trip to the DIA 11/1/17	405.36	196938	2017/18/000004	10/20/2017	Riverview Community Schools
22	21-001-402-3373-E067	Bus reimbursement - Hilbert MS (Redford) trip to DIA 11/13/17	452.46	197069	11012017	11/1/2017	Trenton Public Schools
23	21-001-402-3373-E067	Bus reimbursement - Divine Child (Dearborn) to DIA 11/10/17	759.53	197174	17-1013	11/13/2017	Redford Union Schools
24	21-001-402-3373-E067	Bus reimbursement - West Middle School (Plymouth) trip to DIA 12/19/17	312.00	197407	331	11/10/2017	Divine Child High School
25	21-001-402-3373-E067		1,170.00	197693	29278	12/19/2017	Trinity, Inc.

Exhibit II

Item	Account Number	Description	Amount	Check No	Invoice No	Date	Vendor
1	21-001-315-3371-P040	Senior Thursday reception 6/22/17 (allocated evenly between the three counties)	\$ 412.58	194785	240523	6/26/2017	Sodexo Inc. & Affiliates
2	21-001-315-3373-P040	Bus reimbursement-Senior Thursday 1/26/17: Adult Well Being Services (Detroit)	725.00	192380	17-017	2/24/2017	Premium Event Services, LLC
3	21-001-315-3373-P040	Bus reimbursement-Senior Thursday 2/23/17: Dearborn Retired Teachers, Mack Alive (Detroit) & Adult Well Being Services (Detroit)	2,550.00	192501	17-026	3/6/2017	Premium Event Services, LLC
4	21-001-315-3373-P040	Bus reimbursement-Senior Thursday 1/19/17: Manor Community Association (Detroit), American House Dearborn Heights & Canton Leisure Services Club 55+	3,062.50	192645	17-016	1/19/2017	Premium Event Services, LLC
5	21-001-315-3373-P040	Bus reimbursement-Senior Thursday 3/23/17: Village of Woodbridge Manor (Detroit) & Adult Well Being Services (Detroit)	1,800.00	193076	17-040	4/3/2017	Premium Event Services, LLC
6	21-001-315-3373-P040	Bus reimbursement-Senior Thursday 4/20/17: Canton Leisure Services Club 55+ & Mt. Zion MBC of Ecorse	1,250.00	193546	17-055	5/2/2017	Premium Event Services, LLC
7	21-001-315-3373-P040	Bus reimbursement-Senior Thursday 5/4/17: Morley Manor (Dearborn), Village of Saviour Manor (Westland) & Ecorse Senior Center, Redford Seniors	1,850.00	194471	17-073	5/30/2017	Premium Event Services, LLC
8	21-001-315-3373-P040	Bus reimbursement-Senior Thursday 6/29/17: Cambridge Towers (Detroit), St. Sarkis & River Rouge Seniors (Dearborn)	1,800.00	194557	17-091	6/29/2017	Premium Event Services, LLC
9	21-001-315-3371-P040	Senior Thursday reception 10/1/17 (allocated evenly between the three counties)	300.06	197212	240799	10/23/2017	Sodexo Inc. & Affiliates
10	21-001-315-3373-P040	Bus reimbursement-Senior Thursday 7/6/17: Ford Senior Center (Taylor) & Greenwood Villa Senior Apts (Westland)	1,850.00	195122	17-102	8/2/2017	Premium Event Services, LLC
11	21-001-315-3373-P040	Bus reimbursement for Senior Thursday 8/31/17: Riverview Seniors (Riverview) & Advantage Living Center (Redford)	1,300.00	ACH - 10/18/17	17-123	9/22/2017	Premium Event Services, LLC
12	21-001-315-3373-P040	Bus reimbursement-Senior Thursday 10/19/17: Adam Butzel Rec Complex (Detroit), Lexington Village (Detroit) & Mary Ellen Stempfel University Center-WCCCD (Harper Woods)	2,725.00	196576	17-145	10/25/2017	Premium Event Services, LLC
13	21-001-315-3373-P040	Bus reimbursement-Senior Thursday 10/26/17: Riverbend Towers & Brewster Homes (Detroit) & Adult Well Being Services (Detroit)	1,800.00	196619	17-146	10/25/2017	Premium Event Services, LLC
14	21-001-315-3373-P040	Bus reimbursement-Senior Thursday 11/2/17: Lexington Village (Detroit) & Henry Ford Village (Dearborn)	1,850.00	197290	17-159	11/8/2017	Premium Event Services, LLC
15	21-001-315-3373-P040	Bus reimbursement for Senior Mosaic 12/8/17 - Friendship Meadows (Detroit)	800.00	197756	17-186	12/21/2017	Premium Event Services, LLC
16	21-001-315-3373-P040	Bus reimbursement-Senior Thursday 8/24/17: Canton Place Apartments	925.00	195607	17-116	8/30/2017	Premium Event Services, LLC
17	21-001-315-3441-P040	Detroit Seniors & Caregivers Expo - Museum of African American History Silver Package	425.00	195760	2110	8/24/2017	Gazette Media Group, Inc.
18	21-001-315-3441-P040	2017 4th quarter Senior Day Print Media: C&G Senior Section - Downtown Monitor (allocated between the three counties based on DIA analysis of circulation)	2,506.82	197753	030503	12/29/2017	Duffey Petrosky
19	21-001-315-3441-P040	2017 4th quarter Senior Day Internet Media: Pandora Audio and Display (allocated between the three counties based on DIA analysis)	8,170.20	197753	030504	12/29/2017	Duffey Petrosky
20	21-001-315-3441-P040	2017 4th quarter Senior Day Radio Media: WJR-AM, WWJ-AM (allocated between the three counties based on DIA analysis)	15,923.90	197753	030505	12/29/2017	Duffey Petrosky
21	21-001-315-3371-P040	Senior Thursday reception 3/30/17 (allocated evenly between the three counties)	315.00	193340	240336	4/3/2017	Sodexo Inc. & Affiliates
22	21-001-315-3371-P040	Senior Thursday reception 6/1/17 (allocated evenly between the three counties)	360.00	194642	240477	6/5/2017	Sodexo Inc. & Affiliates
23	21-001-315-3385-P040	Gary Woronchak's Annual Senior Citizen Conference Sponsor (Dearborn) 5/17/17	500.00	192860	MAY17-17CONF	3/23/2017	Park Place Catering
24	21-001-315-3371-P040	Senior Thursday reception 10/5/17 (allocated evenly between the three counties)	262.55	197091	240753	10/9/2017	Sodexo Inc. & Affiliates
25	21-001-315-3371-P040	Senior Thursday reception 10/26/17 (allocated evenly between the three counties)	240.04	197515	240817	10/30/2017	Sodexo Inc. & Affiliates

Exhibit III

Item	Account Number	Description	Amount	Check No	Invoice No	Date	Vendor
1	21-001-315-3132-P045	Security Service for D-lectricity (Detroit) 9/23/17	\$ 432.81	197614	397787.17	9/29/2017	Prudential Security Inc.
2	21-001-315-3319-P045	ILA - D'Cyphered Workshops (Detroit)	3,200.00	197785	2490	12/11/2017	InsideOut Literary Arts Project
3	21-001-315-3325-P045	Financial Support for 2017 D-lectricity (Detroit)	25,000.00	195359	2017-DLT	8/17/2017	Midtown Detroit, Inc.
4	21-001-315-3371-P045	HAC - Art & Health Symposium reception 9/26/17 (allocated evenly between the three counties)	1,156.90	196413	240726	10/2/2017	Sodexo Inc. & Affiliates
5	21-001-315-3373-P045	Bus reimbursement - Michigan Labor History Society (Detroit) trip to DIA 10/21/17	875.00	196576	17-153	10/25/2017	Premium Event Services, LLC
6	21-001-315-3325-P045	HAC - Continuing Medical Education certification of the Arts and Health Symposium 9/26/17 (allocated evenly between the three counties)	666.80	197382	24259	10/6/2017	Beaumont Hospital
7	21-001-315-3325-P045	DIA Away-payment for overages in driver hours, miles and generator 7/19/17 (allocated evenly between the three counties)	647.87	195319	7481	7/19/2017	Mobility Resources Associates Inc.
8	21-001-402-3319-P045	Piquette Square plaque (Detroit) - design, review, project management, etc.	2,217.00	196483	26263	10/6/2017	Grigg Graphic Services, Inc.
9	21-001-402-3353-P045	Remaining balance for Little Free Libraries (Wayne County-based nonprofit) delivered on 8/14/17	2,400.00	195298	101-001BAL	8/14/2017	The End Grain Woodworking Co LLC
10	21-001-402-3362-P045	Bus reimbursement - Mariners Inn (Detroit) trip to DIA 10/6/17	1,500.00	196576	17-149	10/25/2017	Premium Event Services, LLC
11	21-001-402-3362-P045	Little Libraries Signs - promotional exterior signage delivery to DIA	545.00	195766	8183	9/11/2017	Ideation Signs & Communications
12	21-001-402-3138-P045	Allocation of wages for tri-county residents (Wayne) intern - pay period ending 7/16/17	758.75	N/A	N/A	7/16/2017	Payroll
13	21-001-505-3132-P045	Security for DFT Film Coverage (Concert of Colors - Detroit) 7/8/17 - 7/14/17	109.92	195191	394594.17	7/14/2017	Prudential Security, Inc.
14	21-001-505-3316-P045	Performance with Kuumbat for Concert of Colors 2017 (Detroit)	2,000.00	194849	07/14/17	7/18/2017	Richard J. Spangler
15	21-001-505-3325-P045	Ofrenda Exhibit Design & Product - Schwartz entry signs, vinyl graphics, gallery summary panels, labels, etc. Delivery to DIA	3,133.00	196570	8247	10/23/2017	Ideation Signs & Communications
16	21-001-505-3385-P045	Concert of Colors stage rental 7/14/17	1,400.00	194893	WEB000471	7/5/2017	Creative Audio Solutions LLC
17	21-001-505-3316-P045	Payment for performance for Art as Rebellion Opening 7/23/17 (Detroit)	6,500.00	197504	JULY23-17	12/4/2017	Marion Hayden
18	21-001-505-3316-P045	Artist Honorarium for 2017 Ofrenda (Detroit)	300.00	196743	10/8-11/12/17	11/1/2017	Friends on Board Foundation DBA Mexicanas en Michigan
19	21-001-315-3319-P045	Honorarium payment for food historian lecture at Grosse Pointe War Memorial 2/3/17	400.00	ACH-2/10/17	FEB3/17CRE	2/1/2017	Ivan Day
20	21-001-315-3325-P045	Stipend for supplies for children's mural 5/19/17 (Hamtramck)	500.00	194104	MAY19-17	5/19/2017	City of Hamtramck
21	21-001-315-3371-P045	DIA Away Program custom buttons (40,000) 5/15/17 (allocated evenly between the three counties)	2,233.78	193828	7420	5/15/2017	Mobility Resources Associates Inc.
22	21-001-402-3325-P045	Three 8-ft. tables for Scholastic Awards registration at DIA 2/13/17	112.00	192281	240226	2/13/2017	Sodexo Inc. & Affiliates
23	21-001-402-3353-P045	Supplies for off-site drop-in workshop for Metro Detroit Youth Day on Belle Isle 7/8/16	253.03	191906	E/R7/8/16	2/1/2017	Lavern Homan
24	21-001-505-3385-P045	Tent for Concert of Colors 7/14/17 (Detroit)	636.00	195602	7/9-8/8/17	8/9/2017	Hotz Catering & Rental Place
25	21-001-505-3316-P045	Honorarium payment for Alex Landerman Grand Master Simultaneous Match 5/5/17	3,500.00	193358	MAY5-17HON	5/1/2017	Young Detroit Thinkers DBA Detroit City Chess Club