

## 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, 2016. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

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

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

### **Section 2.4 (B) - Student Curriculum Development:**

The contractual language reads as follows: "The DIA will provide transportation subsidies to Macomb Schools during the 2015-2016 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 2016 Macomb County Art Institute Authority report prepared by the DIA, total spending on school programs was as follows:

Transportation	\$65,038.15
Staff time - Group reservations, school relations coordinator, gallery teachers, and community relations	\$92,178.00
Total school program spending	\$157,216.15
Service agreement	\$75,000.00
Variance	\$82,216.15

The procedures and the associated findings are as follows:

I) Transportation:

- a) We obtained the DIA general ledger detail for the Macomb County transportation expense account for the period from January 1, 2016 through December 31, 2016 and compared the amount to the transportation expense reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA. Although the amount for transportation per the DIA general ledger agreed to the preliminary Macomb County Art Institute Authority report, we noted that the transportation expense reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA included other 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 therefore was properly classified as an expense of that program. Sample transaction #3 in Exhibit I in the amount of \$504.76 was related to transportation provided for a trip on December 17, 2015 and was recorded in the Macomb County expense account on January 12, 2016 and not accrued for in the year ended December 31, 2015. Other than noting that \$3,313 of supplies was being allocated to Macomb 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 Macomb 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, 2016 through December 31, 2016 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 12,579. 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. We noted the preliminary Macomb County Art Institute Authority report prepared by the DIA did not include an amount for admission expense as part of the curriculum development goal for the year ended December 31, 2016; therefore, we performed no testing of these amounts.

3) Staff Time:

- a) We obtained the DIA general ledger detail for the staff time - group reservations, learning and interpretation, gallery teachers, and community relations expense accounts for the period from January 1, 2016 through December 31, 2016 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 2016 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 DIA's methodology described below:
  - i) In the learning and interpretation department, there is a school relations coordinator position whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the student curriculum development section of the service agreement with the Macomb County Art Institute Authority. The wages and fringes of the school relations coordinator allocated are evenly split amongst the counties. For the year ended December 31, 2016, 50 percent, or \$23,658, of the learning and interpretation department's wages and fringes expenses associated with the school relations coordinator position was allocated to Oakland, Wayne, and Macomb Counties. For the year ended December 31, 2016, \$7,886 of the learning and interpretation school relations coordinator position's wages and fringes expenses was allocated to Macomb County.

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- ii) There are 13 gallery teacher employees whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the student curriculum development section of the service agreement with the Macomb County Art Institute Authority. The wages and fringe benefit expenses were reduced by wages and fringe benefit expenses associated with the DIA Away program. Gallery teachers' wages and fringe benefits are allocated to Oakland, Wayne, and Macomb Counties based on the percentage of school group tours per county compared to total school tours. For the year ended December 31, 2016, \$196,778 of the gallery teachers' department's wages and fringes expenses were allocated to Oakland, Wayne, and Macomb Counties. Of the \$196,778, 26 percent, or \$50,631, was allocated to Macomb County.
- iii) In the group reservations department, there are four positions whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the student curriculum development section of the service agreement with the 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, 2016, 54 percent, or \$165,036, of the group reservations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties under the student curriculum development section of the service agreement with the Macomb County Art Institute Authority. The allocation to Macomb County is based on the percentage of Macomb County school reservations compared to the total tri-county school reservations. For the year ended December 31, 2016, 19 percent of the \$165,036, or \$31,753, of the group reservations department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb Counties was allocated to Macomb County.
- iv) In the community relations department, there is one position, the director of community relations, 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 Art Institute Authority. The wages and fringe benefit expenses were reduced by wages and fringe benefit expenses associated with the Inside/Out program. The wages and fringes of the community relations department are allocated to the counties under the student curriculum development section of the service agreement with the Macomb County Art Institute Authority at a rate of 5 percent of the director of community relation's wages and fringes. For the year ended December 31, 2016, 2.08 percent, or \$5,724, of the community relations director'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 Art Institute Authority. Approximately 33 percent of the \$5,724, or \$1,908, of the community relations department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb Counties was allocated to Macomb County.

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**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 30 senior tours, including transportation, a 30-minute lecture by a museum volunteer or staff member, and access to the galleries.”

According to the preliminary 2016 Macomb County Art Institute Authority report prepared by the DIA, total spending on senior programs was as follows:

Senior Centers Millage Program (CWA) Marketing, Exposes	\$62,214.95
Staff time - Community relations, group reservations	\$11,691.00
Total senior program spending	\$73,905.95
Service agreement	\$50,000.00
Variance	\$23,905.95

No “Behind the Seen” in-kind value costs were included in senior program spending in the current year; therefore, we performed no testing of these amounts.

The procedures and the associated findings are as follows:

I) Senior Thursdays Program:

- a) We obtained the DIA general ledger detail for the Macomb County expenses related to the Senior Thursdays program for the period from January 1, 2016 through December 31, 2016 and compared the amount to the program expenses reported in the preliminary 2016 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 2016 Macomb County Art Institute Authority report.
- b) We agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for a sample of transactions, as identified in Exhibit II. The sample of 25 transactions was judgmentally selected. We ensured the expense amount per the general ledger agreed to the supporting detail provided and that, per review of the support, the expense related to the Senior Thursdays program, and therefore was properly classified as an expense of that program. A portion of sample transaction #10 in Exhibit II in the amount of \$383.82 was improperly accounted for in the Macomb County expense account but should have been recorded in the Oakland County expense account.

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2) Staff Time:

- a) We obtained the DIA general ledger detail for the staff time - community relations and group reservations expense accounts for the period from January 1, 2016 through December 31, 2016 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 2016 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. We noted the allocation methodologies described below were utilized. No exceptions were identified in recalculating the expense allocation to Macomb County based on DIA's methodology described below:
  - i) In the community relations department, there are two positions, the director of community relations and the community relations coordinator, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the senior programs section of the service agreement with the Macomb County Art Institute Authority. The 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 5 percent to student curriculum development, 5 percent to senior programs, and 60 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 (student curriculum development vs. 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, 2016, approximately 7 percent, or \$19,199, of the community relations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties under the senior programs section of the service agreement with the Macomb County Art Institute Authority. For the year ended December 31, 2016, \$6,399 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 four positions whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the senior programs section of the service agreement with the Macomb County Art Institute Authority. The wages and fringes of the group reservations department are allocated to the counties based on the percentage of tri-county senior trip reservations compared to total trip reservations in the DIA’s group reservation system. For the year ended December 31, 2016, approximately 11 percent, or \$34,321, of the group reservation department’s wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties under the senior programs section of the service agreement with the Macomb County Art Institute Authority. The allocation to Macomb County is based on the percentage of Macomb County senior trip reservations compared to the total tri-county senior trip reservations. For the year ended December 31, 2016, 15 percent of the \$34,321, or \$5,292, of the total group reservation department’s wages and fringes expenses allocated to Oakland, Wayne, and Macomb Counties was allocated to Macomb County.

**Section 2.4.5 - Community Collaborations:**

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

According to the preliminary 2016 Macomb County Art Institute Authority report prepared by the DIA, total spending on community programs was as follows:

DIA Away, County Days, Community Group Program	\$148,243.12
Staff time - Community relations, group reservations, public programs, and learning and interpretation	\$79,552.00
Total investment	\$227,795.12
Service agreement	\$75,000.00
Variance	\$152,795.12

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The procedures and the associated findings are as follows:

1) DIA Away, County Days, Community Group Programs:

- a) We obtained the DIA general ledger detail for the Macomb County expenses related to community programs, including DIA Away, County Days, and other community group programs, for the period from January 1, 2016 through December 31, 2016 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 review of the support, the expense related to the DIA Away, County Days, or 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.
- i) We obtained an understanding from the DIA on how DIA Away costs are allocated to Oakland, Wayne, and Macomb Counties. The DIA has a five-year contract with MRA for the DIA Away trailer with total estimated costs of \$1,825,700. Over the life of the five-year contract, the DIA affirms that there will be 580 required trips. The DIA is amortizing the total contract amount of \$1,825,700 on a per-trip basis. Therefore, by dividing the total costs of the program by the number of required trips, the per-trip amortization cost is \$3,147.76. We obtained documentation from the DIA and noted there were 32 and one half-day DIA Away trips in Macomb County in 2016. Therefore, the total amortized cost allocated to Macomb County was \$102,302.20. No exceptions were identified in recalculating the amortization expense per trip based on the DIA's methodology described above.

2) Staff Time:

- a) We obtained the DIA general ledger detail for the staff time - community relations, group reservations, public programs, and learning and interpretation expense accounts for the period from January 1, 2016 through December 31, 2016 and compared the amount to the expense reported in the preliminary 2016 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 2016 Macomb County Art Institute Authority report.



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- 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 DIA's methodology described below:
  - i) In the community relations department, there are two positions, the director of community relations and the community relations coordinators, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the community collaboration 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 Inside/Out program. The director of community relations' time is allocated 60 percent to community collaborations. The community relations coordinators' time is allocated in a range of 50-100 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, 2016, approximately 72 percent, or \$198,910, of the community relations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties under the community collaborations section of the service agreement with the Macomb County Art Institute Authority. For the year ended December 31, 2016, \$66,304 of the community relations department's wages and fringes expenses was allocated to Macomb County.
  - ii) In the group reservations department, there are four positions whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the community collaboration 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 collaboration 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, 2016, approximately 6 percent, or \$18,766, of the group reservations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties under the community collaboration section of the service agreement with the 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, 2016, approximately 13 percent of the \$18,766, or \$2,406, of the group reservations department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb Counties was allocated to Macomb County.

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- iii) In the public programming department, there are 11 positions whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the community collaboration 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 Oakland, Wayne, and Macomb Counties under the community collaboration section of the service agreement with the Macomb County Art Institute Authority based on actual hours worked on specific community collaboration 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, 2016, \$21,252 of wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. The wages and fringes are then divided among the three counties based on actual project hours benefitting the counties. For the year ended December 31, 2016, approximately 14 percent of the \$21,252, or \$2,888, of wages and fringes expenses was allocated to Macomb County.
- iv) 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 Macomb County Art Institute Authority. We obtained the DIA summary payroll detail for the studio outreach coordinator's salary for the period from January 1, 2016 through December 31, 2016 and compared the amount to the expense reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary Macomb County Art Institute Authority report. For the year ended December 31, 2016, \$23,859 of wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. The wages and fringes are then divided evenly among 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, 2016, 33 percent of the \$23,859, or \$7,953, of wages and fringes expenses was allocated to Macomb County.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the Detroit Institute of Arts, Inc.'s compliance with certain program requirements included in Section 2.4, *Privileges to Macomb County Residents*, of the Art Institute service agreement between the Macomb County Art Institute Authority and the Detroit Institute of Arts, Inc. for the year ended December 31, 2016. 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.

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

*Plante & Moran, PLLC*

March 24, 2017

To the Detroit Institute of Arts, Inc. and Board Members  
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Exhibit I

	Account Number	Description	Amount	Check #	Invoice Number	Date	Vendor
1	21-001-402-3373-E069	St. Peter Bus Trip to DIA - 1 Bus Reimbursement - 4/27/16	\$ 375.00	186679	0110	3/14/2016	Macomb Transportation Services
2	21-001-402-3373-E069	De La Salle Collegiate High School of Warren Bus Trip to DIA - Bus Reimbursement 4/6/16	\$ 372.00	187094	257	5/16/2016	De La Salle Collegiate High School
3	21-001-402-3373-E069	L'Anse Creuse Public Schools DIA Bus Trip Reimbursement 12/17/15	\$ 504.76	184880	1225	1/12/2016	L'Anse Creuse Public Schools
4	21-001-402-3373-E069	18 Passenger Bus - Oakland University Macomb Campus 3/7/16	\$ 675.00	186000	16-044	3/18/2016	Premium Event Services, LLC
5	21-001-402-3373-E069	Two Bus Reimbursement for Ottawa Elementary 2/23/16	\$ 286.00	186161	11912	3/9/2016	Chippewa Valley Schools
6	21-001-402-3373-E069	Two Bus Reimbursement for Lighthouse Elementary of Casco 4/26/16	\$ 550.00	186804	2163	5/4/2016	Anchor Bay School District
7	21-001-402-3373-E069	L'Anse Creuse Public Schools Clinton Township DIA Bus Trip Reimbursement 1/22/16	\$ 693.60	186991	1237	2/3/2016	L'Anse Creuse Public Schools
8	21-001-402-3373-E069	Utica Community Schools Bus Reimbursements - Jeannette Junior High(2/23/16), Davis Junior High(2/24/16), Eisenhower High(2/26/16 & 4/22/16), Shelby Junior High(3/11/16), Malow Junior High(3/2/16), Stevenson High(3/3/16), Ford High(3/4/16), Utica High(3/9/16), Eppler Junior High(3/10/16), Dresden Elementary(4/22/16)	\$ 3,945.61	187161	051616	5/16/2016	Utica Community Schools
9	21-001-402-3373-E069	Bus Reimbursement - Three Busses - New Haven Elementary to DIA - 6/1/16	\$ 1,218.75	187570	136949	4/27/2016	Trinity Inc.
10	21-001-402-3373-E069	Bus Reimbursement - Clintondale High School to DIA - 5/4/16	\$ 486.21	187874	H550416	6/16/2016	Clintondale Community Schools
11	21-001-402-3373-E069	Bus Reimbursement - Krause Later Elementary DIA Field Trip - 5/27/16	\$ 332.45	187866	35978	6/9/2016	Armada Area Schools
12	21-001-402-3373-E069	Bus Reimbursement - Willow Woods DIA Field Trip - 5/24/16	\$ 402.75	187910	26424	6/20/2016	Warren Consolidated Schools
13	21-001-402-3373-E069	Bus Reimbursements- Holden 3rd Grade DIA Field Trip - 6/15/16	\$ 216.90	187997	26426	6/23/2016	Warren Consolidated Schools
14	21-001-402-3373-E069	Bus Reimbursement - Shelby Jr High & Ford High School 5 DIA Field Trip - 6/20/16 thru 6/24/16	\$ 2,461.64	188202	063016	6/30/2016	Utica Community Schools
15	21-001-402-3373-E069	Bus Reimbursements - 1 to 2 Busses for Black Elementary for 20 DIA Field Trips - 10/22/15 thru 1/14/16	\$ 5,950.00	185169	47054	12/1/2015	DHT Transportation
16	21-001-402-3373-E069	Bus Reimbursement for DIA Away - Fraser Elementary DIA Field Trip - 2/22/16	\$ 1,141.50	185769	02657	2/29/2016	Fraser Public Schools
17	21-001-402-3373-E069	Bus Reimbursements- Mt. Clemens Community School DIA Field Trip - 1/15/16	\$ 498.75	185795	6528	1/25/2016	Mount Clemens Community Schools
18	21-001-402-3373-E069	Bus Reimbursement - Roseville High School to DIA - 5/19/16	\$ 114.74	189631	45376	5/19/2016	ROSCOMSCH
19	21-001-402-3373-E069	Bus Reimbursements- Romeo High School DIA and Mexican Village Field Trip - 10/27/16	\$ 320.80	190400	8449	10/31/2016	Romeo Community Schools
20	21-001-402-3373-E069	Bus Reimbursement- Two Busses - Emerson Elementary DIA Field Trip - 10/19/16	\$ 346.50	190692	03010	10/20/2016	Fraser Public Schools
21	21-001-402-3373-E069	Bus Reimbursement - Eisenhower High School DIA Field Trip - 10/12/16	\$ 410.55	191087	121616	12/16/2016	Utica Community Schools
22	21-001-402-3373-E069	Bus Reimbursement - Lake Shore High School to DIA - 10/25/16	\$ 183.75	191168	210405	12/12/2016	LAKSHOPUBSCH
23	21-001-402-3373-E069	Bus Reimbursement - Warren Mott High School DIA Field Trip - 11/2/16	\$ 459.00	191239	27295	12/21/2016	Warren Consolidated Schools
24	21-001-402-3373-E069	Bus Reimbursement - Utica Various 5th Grade Class DIA Field Trips - 12/22/16	\$ 9,124.18	191243	122216	12/22/2016	Utica Community Schools
25	21-001-402-3373-E069	Bus Reimbursement - Camp Breed Deerfield Elementary (Warren) - DIA Field Trip 8/5/16	\$ 340.00	189171	49553	9/6/2016	DHT Transportation

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Exhibit II

	Account Number	Description	Amount	Check #	Invoice Number	Date	Vendor
1	21-001-315-3371-P042	Senior Thursdays reception 5/5/16	\$ 472.50	187171	239603	5/6/2016	Sodexo
2	21-001-315-3371-P042	Senior Thursdays reception 6/2/16	\$ 472.50	187809	239674	6/3/2016	Sodexo
3	21-001-315-3373-P042	Late Cancellation Charge - 3/31/16	\$ 337.50	186251	16-049	4/4/2016	Premium Event Services, LLC
4	21-001-315-3373-P042	Bus Reimbursement - Clinton Twp. and St. Claire Senior One 52 Passenger Bus - Sterling Heights (Red Hats of Clinton Twp.) One 30 Passenger Bus - 3/10/16	\$ 1,600.00	185940	16-042	3/18/2016	Premium Event Services, LLC
5	21-001-315-3373-P042	Two 56 Passenger Buses - Romeo Parks & Recreation / Assumption Cultural Center 3/17/16	\$ 1,750.00	186000	16-043	3/18/2016	Premium Event Services, LLC
6	21-001-315-3373-P042	Bus Reimbursement - One 39 Passenger Bus - New Baltimore Parks and Recreation Seniors - 3/26/16	\$ 825.00	186105	16-047	3/26/2016	Premium Event Services, LLC
7	21-001-315-3373-P042	Cancellation Charge - Macomb and Macomb Pine Ridge of Garfield - 4/7/16	\$ 1,012.50	186629	16-058	4/14/2016	Premium Event Services, LLC
8	21-001-315-3373-P042	Bus Reimbursement for Senior Thursdays - One 56 Passenger Bus for Sterling Heights - Two 56 Passenger Buses for Shelby Twp. - 5/5/16	\$ 2,625.00	186888	16-083	5/9/2016	Premium Event Services, LLC
9	21-001-315-3373-P042	Bus Reimbursement - One 56 Passenger Bus - Macomb Twp. Parks and Recreation Senior Program - 6/30/16	\$ 875.00	188057	16-128	6/30/2016	Premium Event Services, LLC
10	21-001-315-3441-P042	Senior Thursdays quarter page ad in Warren Weekly, Madison-Park News, St. Clair Shores Sentinel, Sterling Heights Sentry, Mt. Clemens/Clinton Twp. Journal, Roseville/Eastpointe Eastsider, Shelby/Utica News, and Macomb Twp./Clinton Twp./Fraser Chronicles 2/11/16	\$ 3,070.56	185558	0652878-IN	2/10/2016	C & G Newspapers
11	21-001-315-3441-P042	Michigan Prime quarter page print ad for Senior Thursdays 2/7/16	\$ 271.57	186366	0006460838	4/1/2016	Michigan.com
12	21-001-315-3441-P042	Michigan Prime quarter page print ad for Senior Thursdays 4/3/16	\$ 393.60	187263	0006519657	5/25/2016	Michigan.com
13	21-001-315-3441-P042	Quarter page ad for Senior Thursdays in Michigan Catholic 4/29/16	\$ 121.60	187334	MICA52688-004	4/28/2016	Michigan Catholic
14	21-001-315-3318-P042	Music Box Films - Senior Program - Film Rental and Viewing Antarctica A Year On Ice - 7/28/16	\$ 116.65	188596	37682	7/20/2016	Music Box Films
15	21-001-315-3371-P042	Senior Thursdays reception 7/7/16	\$ 360.00	188348	239764	7/10/2016	Sodexo
16	21-001-315-3371-P042	Senior Thursdays reception 8/25/16	\$ 300.00	189406	239850	8/29/2016	Sodexo
17	21-001-315-3371-P042	Senior Thursdays reception 10/6/16	\$ 405.00	190101	239941	10/7/2016	Sodexo
18	21-001-315-3371-P042	Senior Thursdays reception - 12/15/16	\$ 195.00	191414	240132	12/19/2016	Sodexo
19	21-001-315-3373-P042	Two 56 passenger buses for Macomb Life Long Learners	\$ 1,750.00	189495	16-162	9/20/2016	Premium Event Services, LLC
20	21-001-315-3373-P042	56 passenger bus for Assumption Cultural Center in St. Claire Shores 11/3/16	\$ 875.00	190978	16-207	11/15/2016	Premium Event Services, LLC
21	21-001-315-3441-P042	30 second radio spots for Senior Thursdays 9/20/16-9/23/16	\$ 488.75	190021	1151238467	9/25/2016	WWJ
22	21-001-315-3441-P042	Senior Thursdays quarter page ad in Warren Weekly, St. Clair Shores Sentinel, Sterling Heights Sentry, Mt. Clemens/Clinton Twp./Harrison Twp. Journal, Roseville/Eastpointe Eastsider, Shelby/Utica News, and Macomb Twp./Fraser/Clinton Chronicles 10/26/16	\$ 2,238.95	190657	0670634-IN	10/26/2016	C & G Newspapers
23	21-001-315-3441-P042	Audio Everywhere 30 second spot for Senior Thursdays 9/26/16-10/23/16	\$ 1,099.68	190771	10657992	10/27/2016	Pandora
24	21-001-315-3441-P042	30 second radio spots for Senior Thursdays 9/26/16-10/21/16	\$ 1,466.25	190784	1151238660	10/23/2016	WWJ
25	21-001-315-3441-P042	31.5 inch print and online ad for seniors in Macomb Daily and Source News Paper November 2016	\$ 1,650.00	191335	11/1-30/2016	11/30/2016	21st Century Media

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

Exhibit III

	Account Number	Description	Amount	Check #	Invoice Number	Date	Vendor
1	21-001-315-3316-P047	IDA Becoming a Dancer Program 5/12/16	\$ 1,000.00	186080	MAY2016-DEP	3/25/2016	Nehemiah Kish
2	21-001-315-3316-P047	IDA Becoming a Dancer Program 5/12/16	\$ 549.95	186964	MAY12-14/16	5/10/2016	Precious Adams
3	21-001-315-3319-P047	DAA Change Order for the Bay Tour 5/3/16	\$ 299.97	187129	7096	5/3/2016	Mobility Resource Associates, Inc.
4	21-001-315-3325-P047	Continuing Medical Education Certification of Art & Health Conference 4/21/16	\$ 333.30	188290	19305	5/11/2016	Beaumont
5	21-001-315-3362-P047	Hotel Stay Nehemiah Kish and Curtis Probel - Studying Dancers - 5/15/16	\$ 537.68	187165	9531	5/15/2016	Westin Book Cadillac
6	21-001-505-3325-P047	Permission Rights for Ofrenda 2016 Videos - 10/17/16	\$ 99.99	wire trans. 11/14/16	TEASERMIX1-2	10/17/2016	Santa Madre Studio
7	21-001-315-3371-P047	Performance Hors D'Oeuvres - IDA Becoming a Dancer Program 5/12/16	\$ 2,575.00	187452	239625	5/15/2016	Sodexo
8	21-001-315-3373-P047	Macomb County Days- Two 56 Passenger Motor coach, Cancel Charge on Four Mini Vehicles, One Chaser Vehicle 4/16/16	\$ 5,125.00	186629	16-066	4/23/2016	Premium Event Services, LLC
9	21-001-315-3373-P047	18 Passenger Bus to Mt. Clemens Anton Art Center 5/7/16	\$ 675.00	186888	16-082	5/9/2016	Premium Event Services, LLC
10	21-001-315-3481-P047	HAC Healing Arts Symposium- Reception, Wait staff, Linen, Bartender- 4/21/16	\$ 571.28	187299	239567	4/25/2016	Sodexo
11	21-001-402-3319-P047	Chesterfield Twp. Library Book Discussion Guide at DIA Program 1/15/16	\$ 500.00	184864	JAN15-16/16	1/21/2016	Chesterfield Twp. Library
12	21-001-505-3316-P047	Performance for Dance Programming 4/17/16	\$ 233.31	187393	APRI7-16	5/31/2016	Bong A Jung
13	21-001-505-3316-P047	Music For Prince Tribute Funk 6/10/16	\$ 666.66	187576	JUN10-16	6/8/2016	Michael D. Gibbs
14	21-001-505-3319-P047	Lighting Management for Dance Programming 4/17/16 & 5/27/16	\$ 333.30	188338	APRI7-MAY28/16	6/17/2016	Elizabeth Williams
15	21-001-315-3316-P047	Arts & Health Symposium Speaker Fee 4/21/16	\$ 166.65	188674	100	8/3/2016	Grace C Barron
16	21-001-315-3325-P047	DIA Away - Driver Time, Fuel, Lodging Warren 8/15/16	\$ 660.50	189859	7187	8/15/2016	Mobility Resource Associates, Inc.
17	21-001-315-3373-P047	Two 56 Passenger Bus Reimbursements - Macomb County Day - Fraser and St. Clair Shores 10/1/16	\$ 2,425.00	189808	16-173	10/6/2016	Premium Event Services, LLC
18	21-001-315-3373-P047	35 Passenger Bus for Macomb Community College - College Night 10/21/16	\$ 775.00	190524	16-203	11/15/2016	Premium Event Services, LLC
19	21-001-402-3319-P047	Clinton-Macomb Public Library Book Discussions Program 7/22/16	\$ 500.00	189035	JULY22-23/16	8/1/2016	Clinton-Macomb Public Library
20	21-001-402-3319-P047	William Meyer Scarab Beetle PD & Appearance - Author Talk 10/15/16	\$ 666.60	190823	OCT-15-16	12/7/2016	William R. Meyer
21	21-001-402-3373-P047	24 Passenger Bus for Oakland University Macomb Campus 11/14/16	\$ 775.00	191306	16-242	12/21/2016	Premium Event Services, LLC
22	21-001-505-3316-P047	Artist Honorarium for 2016 Ofrenda 10/27/16	\$ 100.00	190133	NOV6-16	10/27/2016	Jeanne Z. Penney
23	21-001-505-3325-P047	2016 Ofrenda Lighting Setup 10/7/16	\$ 164.78	191375	V0187256	10/7/2016	Lighting Supply Company
24	21-001-505-3542-P047	2016 Ofrenda Gallery Signage 10/17/16	\$ 819.16	190292	7657	10/21/2016	Ideation Signs and Communications
25	21-001-520-3319-P047	DIA Film Rentals / Screenings (3 films) - 12/28/16 - 12/31/16	\$ 399.96	191115	5350	12/27/2016	GKIDS Inc.