

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 period ended December 31, 2015. 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 2014-2015 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 2015 Macomb County Art Institute Authority report prepared by the DIA, total spending on school programs was as follows:

Category	Value
Transportation	\$ 53,108.55
Staff time - Group reservations, School relations coordinator, Gallery Teachers, and Community Relations	\$ 78,141.00
Total school program spending	\$ 131,249.55
Service agreement	\$ 75,000.00
Variance	\$ 56,249.55

The procedures and the associated findings are as follows:

1) Transportation

- a) We obtained the DIA general ledger detail for the Macomb County transportation expense account for the period from January 1, 2015 through December 31, 2015 and compared the amount to the transportation 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 I. The sample of 25 transactions was judgmentally selected and we reviewed the supporting documentation to ensure the expense was valid and classified in the proper expense account. There was one exception identified during testing. Sample transaction #3 in the amount of \$1,250 was improperly accounted for in the Macomb County expense account but should have been recorded in the Oakland County expense account.

2) Admission

- a) We compared the number of students that participated in the free transportation program for the period from January 1, 2015 through December 31, 2015 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 was 11,884. 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. No admission expense was charged against the 2015 student curriculum development goal for the year ended December 31, 2015.

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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, 2015 through December 31, 2015 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 2015 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.
 - 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 Art Institute Authority. The wages and fringes of the school relations coordinator allocated are evenly split amongst the counties. For the period ended December 31, 2015, 50 percent, or \$21,865, 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 period ended December 31, 2015, 33 percent, or \$7,289, of the Learning and Interpretation school relations coordinator position's wages and fringes expenses was allocated to Macomb County. No exceptions were identified in recalculating the expense allocation to Macomb County based on the DIA's methodology described above.
 - ii) There are 10 gallery teacher positions (held by 12 employees in 2015) 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 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 period ended December 31, 2015, \$175,304, of the gallery teachers' department's wages and fringes expenses were allocated to Oakland, Wayne, and Macomb Counties. Of the \$175,304, 26 percent, or \$44,965, was allocated to Macomb County. No exceptions were identified in recalculating the expense allocation to Macomb County based on the DIA's allocation methodology.

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- 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 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 period ended December 31, 2015, 85 percent, or \$245,821, 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 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 period ended December 31, 2015, 10 percent of the \$245,821, or \$24,518, of the group reservations department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb Counties was allocated to Macomb County. No exceptions were identified in recalculating the expense allocation to Macomb County based on the DIA's methodology described above.

- 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 Art Institute Authority at a rate of 5 percent of the director of community relation's wages and fringes. For the period ended December 31, 2015, 2 percent, or \$4,107 of the community relations 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 Art Institute Authority. Approximately 33 percent of the \$4,107, or \$1,369, of the community relations department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb Counties was allocated to Macomb County.

Section 2.4 (D) - Senior Programs:

The contractual language reads as follows: "The DIA shall initiate a subsidized tour program for Macomb County seniors. Based on past attendance, the museum will initially set aside \$50,000 annually for a subsidized senior program. This will fund 30 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 2015 Macomb County Art Institute Authority report prepared by the DIA, total spending on senior programs was as follows:

Category	Value
Senior Centers Millage Program (CWA) marketing, exposes	\$ 38,208.89
<i>Behind the Seen</i> - In-kind value	\$ 5,785.00
Staff time - Community relations, group reservations	\$ 10,762.00
Total senior program spending	\$ 54,755.89
Service agreement	\$ 50,000.00
2014 Carryover	\$ 4,011.17
Variance	\$ 744.72

The procedures and the associated findings are as follows:

1) *Come Wonder Around* Program

- a) We obtained the DIA general ledger detail for the Macomb County expenses related to the *Come Wonder Around* Program for the period from January 1, 2015 through December 31, 2015 and compared the amount to the program expenses reported in the preliminary 2015 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 2015 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 and we reviewed the supporting documentation to ensure the expense was valid and classified in the proper expense account. There were no exceptions identified in the testing of the sample of transactions accounted for in the Macomb County expense accounts.

2) *Behind the Seen* - In-kind Value

- a) We compared the number of talks provided through the *Behind the Seen* program for the period from January 1, 2015 through December 31, 2015 reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA to data maintained in the Learning and Interpretation department reports. We noted that *Behind the Seen* (formerly, Speaker's Bureau) volunteers conducted 17 talks at various locations, including libraries, senior centers, and community centers.

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- b) We recalculated the expense included in the \$5,785 in the table above, related to the talks provided through the *Behind the Seen* program reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA. We noted the DIA assumed an in-kind value in the range of \$25 - \$150 for each talk. The DIA's website states that the fee for each talk is \$150 but for Oakland, Wayne, and Macomb Counties, the talks are free but a donation of \$50 is suggested. The \$25 - \$150 value is the difference between the standard fee and the actual donation. As noted in 2a above, *Behind the Seen* volunteers conducted 17 talks at various locations. We recalculated the amount reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA by multiplying the number of talks by the \$25 - \$150 value utilized by the DIA. The \$1,700 expense was recalculated by multiplying 17 talks by the assigned value per talk. No exceptions were identified.
- c) We recalculated the guided gallery tour expense included in the \$5,785 in the table above, reported in the preliminary 2015 Macomb County Art Institute Authority report prepared by the DIA. We obtained data from the DIA's group reservation system and internal departmental reports and noted that the total number of seniors that were reserved for *Come Wonder Around* trips to the DIA was 1,037. Of the 1,037 seniors that participated in *Come Wonder Around* trips, 817 seniors participated in museum tours. No exceptions were identified in comparing the number of seniors that were reserved for *Come Wonder Around* trips to the DIA per the DIA's group reservation system to the preliminary 2015 Macomb County Art Institute Authority report.
- d) We recalculated the guided gallery tour expense reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA by multiplying the number of seniors that were reserved for *Come Wonder Around* tours by the \$5 per senior fee utilized by the DIA. Of the \$5,785, \$4,085 was recalculated by multiplying 817 seniors that toured the museum by the \$5 per senior fee utilized by the DIA. No exceptions were identified.
 - i) We obtained documentation that supports the \$5 per person guided gallery tour fee the DIA charged prior to the millage being levied. We reviewed the pricing structure maintained on the DIA's website and noted a guided gallery tour charge of \$5 per person.

3) 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, 2015 through December 31, 2015 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 2015 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.

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- c) We recalculated the expense allocation to Macomb County by reviewing data maintained in the DIA's group reservation system.
 - 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 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 80 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 period ended December 31, 2015, approximately 8 percent, or \$16,028, 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 Art Institute Authority. For the period ended December 31, 2015, \$5,342 of the community relations department's wages and fringes expenses was allocated to Macomb County. No exceptions were identified in recalculating the expense allocation to Macomb County based on the DIA's methodology described above.
 - 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 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 period ended December 31, 2015, approximately 12 percent, or \$35,873, 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 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 period ended December 31, 2015, 15 percent of the \$35,873, or \$5,420, of the total group reservation department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb Counties was allocated to Macomb County. No exceptions were identified in recalculating the expense allocation to Macomb County based on the DIA's methodology above.

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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 2015 Macomb County Art Institute Authority report prepared by the DIA, total spending on community programs was as follows:

Category	Value
DIA Away, County Days, Movies at the Metroparks, Community Group Programs	\$ 226,019.12
Staff time - Community relations, group reservations, public programs, and learning and interpretation	\$ 66,827.00
Total investment	\$ 292,846.12
Service agreement	\$ 75,000.00
Variance	\$ 217,846.12

The procedures and the associated findings are as follows:

- I) DIA Away, County Days, Movies at the Metroparks, 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, Movies at the Metroparks, and other community group programs, for the period from January 1, 2015 through December 31, 2015 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 and we reviewed the supporting documentation to ensure the expense was valid and classified in the proper expense account. 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.

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- c) 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 22.5 DIA Away trips in Macomb County in 2015. Therefore, the total amortized cost allocated to Macomb County was \$70,824.60. 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, 2015 through December 31, 2015 and compared the amount to the expense reported in the preliminary 2015 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 2015 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.
 - i) In the community relations department, there are five 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 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 80 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 period ended December 31, 2015, approximately 79 percent, or \$150,397, 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 Art Institute Authority. For the period ended December 31, 2015, \$50,133 of the community relations department's wages and fringes expenses was allocated to Macomb County. No exceptions were identified in recalculating the expense allocation to Macomb County based on the DIA's methodology described above.

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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 community collaboration 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 community collaboration section of the service agreement with the 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 period ended December 31, 2015, approximately 9 percent, or \$25,937, 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 period ended December 31, 2015, approximately 18 percent of the \$25,937, or \$4,645, of the group reservations department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb Counties was allocated to Macomb County. No exceptions were identified in recalculating the expense allocation to Macomb County based on the DIA's methodology described above.

- iii) In the public programming department, there are 10 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 Art Institute Authority. A portion of the wages and fringes for those positions are allocated to Oakland, Wayne, and Macomb Counties under the community collaboration section of the service agreement with the Art Institute Authority based on actual hours worked on specific community collaboration projects. For the 10 positions, we agreed the project hours allocated to Macomb County to detail provided by the DIA with no exceptions. For the period ended December 31, 2015, \$23,456 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 period ended December 31, 2015, approximately 15 percent of the \$23,456, or \$3,441, of wages and fringes expenses was allocated to Macomb County. No exceptions were identified in recalculating the expense allocation to Macomb County based on the DIA's methodology described above.

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- 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 Art Institute Authority. We obtained the DIA summary payroll detail for the studio outreach coordinator's salary for the period from January 1, 2015 through December 31, 2015 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 period ended December 31, 2015, \$25,828 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 period ended December 31, 2015, 33 percent of the \$25,828, or \$8,608, of wages and fringes expenses was allocated to Macomb County. No exceptions were identified in recalculating the expense allocation to Macomb County based on the DIA's methodology described above.

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 period ended December 31, 2015. Accordingly, we do not express such as opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

Plante & Moran, PLLC

March 18, 2016

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Exhibit I

	Account Number	Description	Amount	Date	Vendor	Invoice Number	Check Number
1	21-001-402-3373-E069	Transportation from/to International Academy of Macomb on 12/02/2015	1,192.00	11/10/2015	Trinity, Inc.	128740	183740
2	21-001-402-3373-E069	Transportation from/to Centerline High School 12/03/2015	312.10	12/7/2015	Centerline Public Schools	71767	183834
3	21-001-402-3373-E069	Transportation from/to International Academy West 10/27/2015	1,250.00	9/24/2015	Bianco Tours Inc.	C30860	183100
4	21-001-402-3373-E062	Transportation from/to Assumption Nursery School 6/06/2015	212.50	8/31/2015	DHT Transportation	46452	182018
5	21-001-402-3373-E069	Transportation from/to Steenland Elementary 8/06/2015	346.36	8/6/2015	Roseville Community Schools	37864	182340
6	21-001-402-3373-E069	Transportation from/to Stevenson High School 11/24/2015	372.43	12/17/2015	Utica Community Schools	121615	184053
7	21-001-402-3373-E069	Transportation from/to Warren Mott High School 10/20/2015	583.20	12/15/2015	Warren Consolidated Schools	25624	184055
8	21-001-402-3441-E069	Commission for advertising placement with Belleville Independent, C & G Newspapers, Downtown Publications (Westland), Kingsett (Spinal Column), Michigan.com (Observer & Eccentric), Sherman Publications 3/06/2015	269.19	3/6/2015	J. Blashill & Associates	DIA-2015-07	178550
9	21-001-402-3441-E069	Advertisement in newspapers in Warren, Shelby Utica, and Mac Chronicle.1/29/2015	1,572.30	2/4/2015	C & G Newspapers	0626461-IN	178554
10	21-001-402-3441-E069	Advertisement in newspapers in News Herald (Wayne) , Armada Times, Bay Voice, North Macomb Voice, Macomb Twp Voice, www.voicenews.com, Macomb, Utica, Shelby sourcenewspapers.com, Dearborn Press & Guide and online 2/04/2015 - 2/13/2015	2,218.40	2/28/2015	21st Century Media	2/1-28/15	178840
11	21-001-402-3441-E069	Local display color ad 1/20/2015	255.00	1/28/2015	The Romeo Observer	1/28/15ROMOBS	147908
12	21-001-402-3441-E069	Advertisement in newspapers in Armada Times, Bay Voice, North Macomb Voice, Macomb Twp Voice, voicenews.com 1/11/2015 - 1/28/2015	619.46	1/31/2015	21st Century Media	1/1-31/2015	178548
13	21-001-402-3373-E069	Transportation from/to Willow Woods Elementary 5/21/2015	381.15	6/29/2015	Warren Consolidated Schools	25183	180955
14	21-001-402-3373-E069	Transportation for Art Foundation Students 6/2/15 to 6/5/15	1,918.64	6/18/2015	Utica Community Schools	042715E	181249
15	21-001-402-3373-E069	Transportation from/to Lake View High 6/03/2015	170.00	7/8/2015	DHT Transportation	45679	180960
16	21-001-402-3373-E069	Transportation from/to Chippewa Valley for 9th graders 6/03/2015	306.24	4/27/2015	Trinity, Inc.	122902	180298
17	21-001-402-3373-E069	Transportation for UCS Ebeling class 3/12/15	427.85	5/27/2015	Utica Community Schools	042715D	180279
18	21-001-402-3376-E069	Transportation from/to Carlson Elementary School 5th grade students field trip 5/18/15	199.55	6/2/2015	Van Dyke Public Schools	5/18/15	180368
19	21-001-402-3373-E069	Transportation for Tharme DIA trip 12/17/14	192.50	1/26/2015	Lake Shore Public Schools	15037	177818
20	21-001-402-3373-E069	Transportation from/to Lobbstaer Elementary School 1/30/2015	443.80	2/9/2015	L'Anse Creuse Public Schools	101	177947
21	21-001-402-3373-E069	Transportation for Ottawa Elementary School 5th graders 2/06/2015	252.80	2/9/2015	Chippewa Valley Schools	10150	177985
22	21-001-402-3373-E069	Transportation from/to East Detroit High 1/16/2015	170.00	2/3/2015	DHT Transportation	44843	177990
23	21-001-402-3373-E069	Transportation from/to Fountain Elementary 11/19/2014	541.98	11/19/2014	Roseville Community Schools	32712	177395
24	21-001-402-3373-E069	Transportation from/to Elmwood Elementary 12/05/2014	111.00	1/9/2015	South Lake Schools	7574	177399
25	21-001-402-3373-E069	Transportation from/to Stevenson High School, French Club 12/23/14	368.75	1/9/2015	Utica Community Schools	010915	177410

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Exhibit II

	Account Number	Description	Amount	Date	Vendor	Invoice Number	Check Number
1	21-001-315-3371-P042	Ray Township and Lennox Township seniors reception 1/22/15	240.00	1/23/2015	Sodexo, Inc. & Affiliates	238409	177867
2	21-001-315-3371-P042	Italian-American cultural reception 1/28/15	150.00	1/30/2015	Sodexo, Inc. & Affiliates	238422	177978
3	21-001-315-3373-P042	Transportation 6/30/15 for Fraser Macomb County Retired Seniors	725.00	7/9/2015	Premium Event Services	15-275	181026
4	21-001-315-3373-P042	Transportation 6/26/15 for Harrison Township and SCS Senior Centers	1,700.00	7/9/2015	Premium Event Services	15-271	181118
5	21-001-315-3441-P042	Allocation of marketing branding expenses to other business units. Portion of invoice DIA-14-85 from J. Blashill & Associates for commission on advertisement placement with C & G Newspapers, Macomb Now. Remaining commission charged to Marketing and Museum Promotion, not to other counties. 1/31/2015	661.61		J. Blashill & Associates	DIA-14-85	JE#54
6	21-001-315-3373-P042	Transportation 6/16/15 for Roseville East Detroit Federation	925.00	6/19/2015	Premium Event Services	15-244	180675
7	21-001-315-3373-P042	Transportation 6/17/15 for Centerline Parks & Recreation	975.00	6/19/2015	Premium Event Services	15-245	180675
8	21-001-315-3373-P042	Transportation 4/30/15 for Detroit Partridge Creek Seniors	725.00	4/28/2015	Premium Event Services	15-143	179897
9	21-001-315-3373-P042	Transportation 5/19/15 for Warren (St. Louise DeMarillac Catholic Church)	825.00	5/14/2015	Premium Event Services	15-171	180530
10	21-001-315-3373-P042	Transportation 5/22/15 Washington (Romeo Parks & Rec Senior Center)	725.00	5/22/2015	Premium Event Services	15-193	180155
11	21-001-315-3371-P042	Macomb Township Seniors reception 6/19/15	336.00	6/29/2015	Sodexo, Inc. & Affiliates	238851	181009
12	21-001-315-3371-P042	St. Louise DeMarillac reception 5/19/2015	234.00	5/22/2015	Sodexo, Inc. & Affiliates	238739	180533
13	21-001-315-3441-P042	Advertising in Macomb Daily and Oakland Press and Daily Tribune, in addition to Community Outreach and November Branding advertising.	1,608.35	11/30/2014	21st Century Media	11/1-30/14	177657
14	21-001-315-3373-P0402	Transportation for Clinton Township Sanctuary at Clinton Villa 1/10/15	875.00	1/31/2015	Premium Event Services	15-015	177924
15	21-001-315-3373-P042	Transportation for Clinton Township Italian American Cultural Society 1/28/15	725.00	1/31/2015	Premium Event Services	15-026	178164
16	21-001-315-3373-P042	Transportation 3/29/15 for Fraser St. Ronald's Catholic Church	875.00	4/13/2015	Premium Event Services	15-100	179208
17	21-001-315-3373-P042	Transportation for St. Clair Shores Adult & Community Education 3/24/15	925.00	4/9/2015	Premium Event Services	15-088	179362
18	21-001-315-3373-P042	Partridge Creek Seniors reception 5/1/15	90.00	5/1/2015	Sodexo, Inc. & Affiliates	238684	179804
19	21-001-315-3373-P042	Transportation 5/5/15 for Harrison Township AHEPA Seniors	875.00	5/14/2015	Premium Event Services	15-154	179897
20	21-001-315-3373-P042	Transportation for Roseville Cornerstone Baptist Church Seniors 9/17/15	675.00	9/28/2015	Premium Event Services	15-370	182473
21	21-001-315-3373-P042	Transportation 10/2/15 for Washington Red Hat Mamas	825.00	10/16/2015	Premium Event Services	15-401	182833
22	21-001-315-3373-P042	Transportation for Oak Park Jewish Community Center, Clarkston District Independence Library, Livonia Civic Center Senior Center, City of Riverview, Macomb Township Marvin Blank Senior Center, Frasier Senior Center 10/19/2015	1,312.50	12/3/2015	Premium Event Services	15-443	183761
23	21-001-315-3373-P042	Transportation for Shelby Township Sunrise Senior Living 12/01/2015	675.00	12/3/2015	Premium Event Services	15-445	183806
24	21-001-315-3371-P042	Waltonwood at Lakeside reception 8/20/2015	120.00	8/21/2015	Sodexo, Inc. & Affiliates	239001	182007
25	21-001-315-3371-P042	Santa Maria Lodge reception 9/16/2015	240.00	9/18/2015	Sodexo, Inc. & Affiliates	239065	182474

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

Exhibit III

	Account Number	Description	Amount	Date	Vendor	Invoice Number	Check Number
1	21-001-315-3353-P047	DIA AWAY round buttons	1,565.34	7/16/2015	Mobility Resource Associates, Inc.	6813	181110
2	21-001-315-3371-P047	College Night 10/23/15 - reception, cookies, soft drinks, bartender, wait staff, linen	555.28	10/30/2015	Sodexo, Inc. & Affiliates	239171	183513
3	21-001-315-3371-P047	Public programing 10/30/15 - sweet table, coffee, tea, wait staff	225.67	11/6/2015	Sodexo, Inc. & Affiliates	239200	183732
4	21-001-315-3371-P047	Community Relations Elected Officials 11/22/15 - reception, hors d'oeuvres, soft drinks, coffee, wait staff, linen	700.60	11/30/2015	Sodexo, Inc. & Affiliates	239253	183910
5	21-001-315-3373-P047	Macomb County Days 8/15/15 - transportation from/to Shelby, New Baltimore, Centerline, Washington, Clinton Township, Armada	4,362.50	8/18/2015	Premium Event Services	15-339	181845
6	21-001-315-3373-P047	Macomb County Days 10/10/15 - transportation from/to Utica, Warren, St. Clair Shores, Roseville, Memphis, Macomb	5,500.00	10/16/2015	Premium Event Services	15-396	182833
7	21-001-315-3441-P047	Community Engagement Report mailing/insert Warren, Shelby, Macomb, Birmingham, Woodward, Rochester 1/25/2015	3,504.77	9/16/2015	C&G Newspapers	0642915-IN	182828
8	21-001-315-3441-P047	Macomb County Days - WDVD advertising spots October 2015	2,307.75	10/11/2015	WDVD	1202166749	183894
9	21-001-315-3441-P047	Macomb County Days - WOMC advertising spots October 2015	2,235.50	10/11/2015	WOMC	1155225647	183899
10	21-001-315-3441-P047	30 Americans page on www.ixiti.com October 2015-January 2016	833.32	12/17/2015	Culture Source	30AMERICANS	183984
11	21-001-315-3451-P047	Community Outreach brochure and delivery, mailed by Graphics East, News Herald, C & G 4/14/15	7,611.85	8/31/2015	Associated Print / APMS, Inc.	15-1360	182001
12	21-001-315-3451-P047	Community Poster Program - 30 Americans	2,575.00	10/8/2015	University Lithoprinters	60342	182837
13	21-001-315-3373-P047	Transportation 3/26/15, Clinton Township Macomb Community College	825.00	4/13/2015	Premium Event Services	15-097	179208
14	21-001-315-3362-P047	Transportation reimbursement for St. John Hospital Macomb Center in Warren Art Making Program Tues. 1/13, 1/20, 1/27, 2/3, 2/10, 2/17	100.44	3/17/2015	Gilford, Alex	E/R/113-27/15	178796
15	21-001-520-3318-P047	Best of NY Int'l Children's Film Festival screenings Kensington Metropark Jul 31 & Aug 1, Stony Creek Metropark Aug 7 & 8, Lake St. Clair Metropark Aug 21 & 22	632.00	10/20/2015	GKIDS Inc.	3794	182903
16	21-001-315-3554-P059	Record monthly allocated and unallocated DIA Away Nov 2015 (Macomb 4 trips x \$3,147.76)	12,591.04	12/9/2015		JE#68	JE#68
17	21-001-315-3554-P059	Record monthly allocated and unallocated DIA Away Feb 2015 (Macomb 8 trips x \$3,147.76)	25,182.08	3/6/2015		JE#26	JE#26
18	21-001-520-3371-P047	Lunch for crew St. Clair Metropark 8/21/15	106.35	8/21/2015	Russell Street Deli	15-1101	181926
19	21-001-315-3325-P047	Macomb Center Frida Sat Mar 7 & Sun Mar 8	5,002.00	2/10/2015	Michigan Opera Theatre	769807	178240
20	21-001-315-3371-P047	Tri-County Area Elect - reception, hors d'oeuvres, wait staff, linen 3/29/2015	914.00	4/3/2015	Sodexo, Inc. & Affiliates	238602	179211
21	21-001-315-3373-P047	Transportation Macomb County Days, 2/21/15, 6 56 passenger motor coaches	5,850.00	2/24/2015	Premium Event Services	15-034	178770
22	21-001-315-3373-P047	Transportation 3/25/15, Clinton Township (Macomb Community College-Lorenzo Center)	1,750.00	4/9/2015	Premium Event Services	15-090	179208
23	21-001-315-3373-P047	Macomb County Days 5/16/15 - transportation Richmond, Utica, Macomb, Shelby, Eastpointe, Mt. Clemens	5,762.50	5/22/2015	Premium Event Services	15-205	180155
24	21-001-402-3373-P047	Transportation 4/30/15 - Clinton Township MORC	875.00	4/28/2015	Premium Event Services	15-142	179897
25	21-001-402-3373-P047	Transportation 6/26/15 - Warren Crossroads Clubhouse	675.00	7/9/2015	Premium Event Services	15-272	181026