

Independent Accountant's Report on Applying Agreed-upon Procedures

To the Detroit Institute of Arts, Inc.

We have performed the procedures enumerated below, which were agreed to by the Detroit Institute of Arts, Inc., 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, 2013. 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 Services and Curriculum Development;
- Section 4.0, Senior Programs; and
- Section 5.0, Community Collaborations.

Section 2.4.2 - Student Services and Curriculum Development:

The contractual language reads as follows: "The DIA will provide transportation subsidies to Macomb Schools during the 2012-2013 academic year and shall extend transportation subsidies to the curriculum based grade program participants throughout the entire term during which the millage is levied. Based on past attendance levels and DIA capacity, the DIA is proposing an annual transportation set-aside of at least \$75,000. That amount will ensure free admission and transportation to more than 8,000 students and teachers, approximately 265 classrooms."

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According to the 2013 Macomb County Art Institute Authority report (see attachment) prepared by the DIA, total spending on school programs was as follows:

Category	Value
Transportation	\$ 29,533.85
Admission (K-12 students)	\$ 39,112.00
Staff time - Group reservations, learning and interpretation	\$ 26,773.67
Total school program spending	\$ 95,419.52
Service agreement	\$ 75,000.00
Variance	\$ 20,419.52

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 January 1, 2013 through December 31, 2013 and compared the amount to the transportation expense reported in the 2013 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 2013 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 were two exceptions identified in the testing of the sample of transactions accounted for in the Macomb County transportation expense account. Sample transactions #20 and #21 in Exhibit I in the aggregate amount of \$2,299.43 were improperly accounted for in the Macomb County transportation expense account but should have been recorded in the Oakland County transportation expense account.

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2) Admission

- a) We compared the number of students that participated in the free transportation program for the period January 1, 2013 through December 31, 2013 reported in the 2013 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 reserved for field trips to the DIA was 9,778. The actual number of students that participated in field trips to the DIA was 9,343 per the DIA's group reservation system. No exceptions were identified in comparing the number of students reserved for field trips to the DIA per the DIA's group reservation system to the 2013 Macomb County Art Institute Authority report.
- b) We recalculated the admission expense reported in the 2013 Macomb County Art Institute Authority report prepared by the DIA by multiplying the number of students reserved for the free transportation program by the \$4 per student cost utilized by the DIA. The \$39,112 was recalculated by multiplying 9,778 students by the \$4 per student costs utilized by the DIA. No exceptions were identified.
- c) We obtained documentation that supports the \$4 per student fee the DIA charged prior to the millage being levied. We reviewed the pricing structure maintained on the DIA's website and noted an admission charge of \$4 for youths aged 6-17, except for residents of Oakland, Wayne, and Macomb Counties, for which admission is free.

3) Staff Time

- a) We obtained the DIA general ledger detail for the staff time - group reservations and learning and interpretation expense accounts for the period January 1, 2013 through December 31, 2013 and compared the amount to the expense reported in the 2013 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 2013 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.

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- i) In the Learning and Interpretation department, there is one dedicated staff person, the school partnership coordinator, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the student services and curriculum development section of the service agreements with the Art Institute Authority. The wages and fringes of the learning and interpretation department are allocated to the Counties based on the percentage of tri-county school reservations compared to total school reservations in the DIA's group reservation system. For the period ended December 31, 2013, 59 percent, or \$23,894, of the learning and interpretation department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. 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, 2013, 16 percent, or \$3,823, of the Learning and Interpretation 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 two individuals, the director of group reservations and the group reservations supervisor, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the student services and curriculum development section of the service agreements 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 school reservations compared to total school reservations in the DIA's group reservation system. For the period ended December 31, 2013, 59 percent, or \$143,441, of the group reservations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. 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, 2013, 16 percent, or \$22,950, of the group reservations 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.

Section 4.0 - 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 2013 Macomb County Art Institute Authority report (see attachment) prepared by the DIA, total spending on senior programs was as follows:

Category	Value
<i>Come Wonder Around</i> Program, marketing, expos	\$ 26,996.23
<i>Behind the Seen</i> in-kind value, admissions for senior programs	\$ 13,275.00
Staff time - Community relations, group reservations	\$ 12,042.00
Total senior program spending	\$ 52,313.23
Service agreement	\$ 50,000.00
Variance	\$ 2,313.23

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 January 1, 2013 through December 31, 2013 and compared the amount to the program expenses reported in the 2013 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 2013 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 was one exception identified in the testing of the sample of transactions accounted for in the Macomb County expense accounts. Sample transaction #22 in Exhibit II in the amount of \$875.00 was improperly accounted for in the Macomb County expense account but should have been recorded in the Oakland County expense account.

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

- a) We compared the number of talks provided through the *Behind the Seen* program for the period January 1, 2013 through December 31, 2013 reported in the 2013 Macomb County Art Institute Authority report prepared by the DIA to data maintained in the DIA's group reservation system. We noted that *Behind the Seen* (formerly Speaker's Bureau) volunteers conducted 20 talks at various locations, including libraries, senior centers, and community centers, at no cost.

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- b) We recalculated the expense, included in the \$13,275 in the table above and related to the talks provided through the *Behind the Seen* program, reported in the 2013 Macomb County Art Institute Authority report prepared by the DIA. We noted the DIA assumed an in-kind value of \$100 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 \$100 value is the difference between the standard fee and the suggested donation. As noted in 2a above, *Behind the Seen* volunteers conducted 20 talks at various locations. We recalculated the amount reported in the 2013 Macomb County Art Institute Authority report prepared by the DIA by multiplying the number of talks by the \$100 value utilized by the DIA. Of the \$13,275, \$2,000 was recalculated by multiplying 20 talks by the \$100 value per talk. No exceptions were identified.
- c) We recalculated the admission and guided gallery tour expense, included in the \$13,275 in the table above, reported in the 2013 Macomb County Art Institute Authority report prepared by the DIA. We obtained data from the DIA's group reservation system and noted that the total number of seniors reserved for *Come Wonder Around* trips to the DIA was 1,025. No exceptions were identified in comparing the number of seniors reserved for *Come Wonder Around* trips to the DIA per the DIA's group reservation system to the 2013 Macomb County Art Institute Authority report.
- d) We recalculated the admission expense reported in the 2013 Macomb County Art Institute Authority report prepared by the DIA by multiplying the number of seniors reserved for *Come Wonder Around* trips by the \$6 per senior cost utilized by the DIA. Of the \$13,275, \$6,150 was recalculated by multiplying 1,025 seniors by the \$6 per senior cost utilized by the DIA. No exceptions were identified.
 - i) We obtained documentation that supports the \$6 per senior fee the DIA charged prior to the millage being levied. We reviewed the pricing structure maintained on the DIA's website and noted an admission charge of \$6 for seniors, except for residents of Oakland, Wayne, and Macomb Counties, for which admission is free.
- e) We recalculated the guided gallery tour expense reported in the 2013 Macomb County Art Institute Authority report prepared by the DIA by multiplying the number of seniors reserved for *Come Wonder Around* trips by the \$5 per senior fee utilized by the DIA. Of the \$13,275, \$5,125 was recalculated by multiplying 1,025 seniors 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.

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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 January 1, 2013 through December 31, 2013 and compared the amount to the expense reported in the 2013 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 2013 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.
 - i) In the community relations department, there are three individuals, the director of community relations, the community relations specialist, 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 agreements with the Art Institute Authority. The wages and fringes of the community relations department are allocated to the Counties at a rate of 20 percent of the full department cost. The wages and fringes are then divided evenly among the three counties. For the period ended December 31, 2013, 20 percent, or \$26,066, of the community relations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. For the period ended December 31, 2013, \$8,689 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 two individuals, the director of group reservations and the group reservations supervisor, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the senior programs section of the service agreements 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 senior trip reservations in the DIA's group reservation system. For the period ended December 31, 2013, 9 percent, or \$22,355, of the group reservation department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. 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, 2013, 15 percent, or \$3,355, of the group reservation 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 above.

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Section 5.0 - 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 2013 Macomb County Art Institute Authority report (see attachment) prepared by the DIA, total spending on community programs was as follows:

Category	Value
Inside/Out, Gallery 2 Gallery, Things I See, community group programs from Macomb County	\$ 28,989.12
Curator talks, consulting, donations, other in-kind contributions	\$ 1,882.80
Staff time - Community relations, group reservations, public programs	\$ 45,893.66
Total community partnership spending	\$ 76,765.58
Service agreement	\$ 75,000.00
Variance	\$ 1,765.58

The procedures and the associated findings are as follows:

- I) Inside/Out, Gallery 2 Gallery, Things I See, Community Group Programs from Macomb County
 - a) We obtained the DIA general ledger detail for the Macomb County expenses related to community programs, including Inside/Out, Gallery 2 Gallery, Things I See, and other community group programs, for the period January 1, 2013 through December 31, 2013 and compared the amount to the expense reported in the 2013 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 2013 Macomb County Art Institute Authority report.

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- b) We agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for a sample of transactions, as identified in Exhibit III. The sample of nine 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 DIA determined rate of 24 percent. No exceptions were identified in the testing of the sample of transactions accounted for in the Macomb County expense accounts. No exceptions were identified in recalculating the expense allocation to Macomb County based on the DIA's methodology described above.

2) Curator Talks, Consulting, Donations, Other In-kind Contributions

- a) We compared the number of curator talks provided for the period January 1, 2013 through December 31, 2013 reported in the 2013 Macomb County Art Institute Authority report prepared by the DIA to data maintained in the DIA's group reservation system. No exceptions were identified.
- b) We recalculated the expense, included in the \$1,882.80 above and related to curator talks conducted during the year, reported in the 2013 Macomb County Art Institute Authority report prepared by the DIA. Based on detail provided by the DIA, there were 5 curator talks conducted during 2013. We noted that the DIA assigned a value to each talk of \$500. We agreed the fee to the DIA staff lecture/talk fee schedule. There are different levels of fees based on the event and the individual conducting the talk. We recalculated the expense of \$1,180, included in the \$1,882.80 above, by taking the assigned value for each talk, less the actual charges to the community groups or schools. No exceptions were identified based on the DIA's methodology described above.
- c) We obtained a listing of the consulting, donations, and other in-kind contributions provided by the DIA for the period January 1, 2013 through December 31, 2013 and recalculated the expense reported in the 2013 Macomb County Art Institute Authority report prepared by the DIA using data maintained in the DIA's group reservation system. We noted \$702.80 in total donations and other in-kind contributions to various nonprofit organizations and schools. The donations and other in-kind contributions included items such as books, note cards, complimentary admission tickets, companion memberships, and certain exhibition catalogs. The values placed on the donations and other in-kind contributions are based on the DIA's selling price of these particular items. No exceptions were identified in recalculating the expense.

3) Staff Time

- a) We obtained the DIA general ledger detail for the staff time - community relations, group reservations, and public programs expense accounts for the period January 1, 2013 through December 31, 2013 and compared the amount to the expense reported in the 2013 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 2013 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.
 - i) In the community relations department, there are three individuals, the director of community relations, the community relations specialist, and community relations coordinator, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the community collaborations section of the service agreements with the Art Institute Authority. The wages and fringes of the community relations department are allocated to the Counties at a rate of 80 percent of the full department cost. The wages and fringes are then divided evenly among the three counties. For the period ended December 31, 2013, 80 percent, or \$104,264, of the community relations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. For the period ended December 31, 2013, \$34,755 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 two individuals, director of group reservations and the group reservations supervisor, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the community collaborations section of the service agreements 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 community partnership reservations compared to total community partnership reservations in the DIA's group reservation system. For the period ended December 31, 2013, 1 percent, or \$1,863, of the group reservation department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. The allocation to Macomb County is based on the percentage of Macomb County community partnership reservations compared to the total tri-county community partnership reservations. For the period ended December 31, 2013, 25 percent, or \$466, of the group reservation 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.
 - iii) In the public programs department, there are four individuals, the public programs manager and the house managers, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the community collaborations section of the service agreements with the Art Institute Authority. The wages and fringes of these individuals are allocated to the Counties based on the actual hours worked on community collaboration projects. For the four individuals, we agreed the project hours allocated to Macomb County to detail provided by the DIA with no exceptions.

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For the period ended December 31, 2013, \$439 of the Public Programs 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.

- iv) We obtained the DIA general ledger detail for the Inside/Out staff time expense accounts for the period January 1, 2013 through December 31, 2013 and compared the amount to the expense reported in the 2013 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 2013 Macomb County Art Institute Authority report. For the period ended December 31, 2013, \$29,582 of wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. For the period ended December 31, 2013, \$7,099 of wages and fringes expenses was allocated to Macomb County. The allocation to Macomb County was based on the percentage of Macomb County communities participating in the Inside/Out program compared to the total number of communities participating in the program. No exceptions were identified in recalculating the expense allocation to Macomb County based on the DIA's methodology described above.
- v) We obtained DIA prepared checklists for the DIA participation in art fairs and festivals for the period January 1, 2013 through December 31, 2013 and compared the amount to the expense reported in the 2013 Macomb County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA prepared checklists to the 2013 Macomb County Art Institute Authority report. The checklists provided information on the event, event location, event hours, and the number of DIA staff scheduled to participate in the event. DIA staff that participated in the art fairs and festivals were paid at a rate of \$10 per hour. The DIA also assumed a 10 percent fringe charge when calculating the expense in the table above. The DIA calculated the expense by multiplying the number of DIA staff participating in the events by the \$10 per hour rate and adding in the 10 percent fringe expense charge. No exceptions were identified in recalculating the expense of \$3,135 for 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, 2013. 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.

To the Detroit Institute of the Arts, Inc.

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

Plante & Moran, PLLC

July 2, 2014

Exhibit I

	Account Number	Description	Amount	Date	Vendor	Invoice Number	Check Number
1	21-001-402-3373-E069	Transportation to and from DIA for St. Peter Lutheran School of Macomb	\$ 212.50	3/22/2013	DHT	38816	165331
2	21-001-402-3373-E069	Transportation to and from DIA for Green Acres of Warren	303.30	3/22/2013	WARRENCONSCH	20399	165324
3	21-001-402-3373-E069	Transportation to and from DIA for Cromie Elementary of Warren	317.70	3/22/2013	WARRENCONSCH	20377	165324
4	21-001-402-3373-E069	Transportation to and from DIA for Belleview of Eastpointe	302.00	5/17/2013	EASTDETPUB	6703150	166365
5	21-001-402-3373-E069	Transportation to and from DIA for Westview Elementary of Warren	425.00	3/22/2013	DHT	39202	165331
6	21-001-402-3373-E069	Transportation to and from DIA for Ottawa Elementary of Clinton Twp	696.00	3/22/2013	CHIPPEWAVALL	5641	165256
7	21-001-402-3373-E069	Transportation to and from DIA for Armada High School	332.44	5/2/2013	ARMARESCH	JAN4-2013	166082
8	21-001-402-3373-E069	Transportation to and from DIA for Mt. Clemens Monessori Academy of Mt. Clemens	475.00	5/2/2013	MTCLEMON	100	166124
9	21-001-402-3373-E069	Transportation to and from DIA for Dakota High School of Macomb	555.40	5/16/2013	CHIPPEWAVALL	13072	166295
10	21-001-402-3373-E069	Transportation to and from DIA for Dakota High School of Macomb	396.40	5/16/2013	CHIPPEWAVALL	13097	166295
11	21-001-402-3373-E069	Transportation to and from DIA for St. Mary School of Mt. Clemens	751.68	5/17/2013	STMARSCH	APR26-13	166424
12	21-001-402-3373-E069	Transportation to and from DIA for Violet Elementary of St. Clair Shore	779.52	5/17/2013	TRINITYINC	88950	166427
13	21-001-402-3373-E069	Transportation to and from DIA for Flynn Middle School of Sterling Heights	510.00	6/5/2013	DHT	39884	166772
14	21-001-402-3373-E069	Transportation to and from DIA for Endeavor School of Ray	744.00	6/18/2013	NEWHAVCOM	3/28/13	166941
15	21-001-402-3373-E069	Transportation to and from DIA for St. Peter Lutheran School of Macomb	750.00	6/18/2013	STPETERSCH	MAY10-13	166953
16	21-001-402-3373-E069	Transportation to and from DIA for Mound Park Elementary of Warren	295.00	6/27/2013	FITZPUBLIC	697	167156
17	21-001-402-3373-E069	Transportation to and from DIA for Warren Mott of Warren	215.10	7/10/2013	WARRENCONSCH	21039	167348
18	21-001-402-3373-E069	56 PAX for Macomb Boys & Girls Club and 56 PAX for Shelby Twp. Boys & Girls Club	1,950.00	10/11/2013	PREEVESER	13-088	167893
19	21-001-402-3373-E069	Transportation to and from DIA for Eaton Academy of Eastpointe	510.00	10/11/2013	DHT	41035	168057
20	21-001-402-3373-E069	Transportation to and from DIA for Oxford Elementary	1,271.25	10/30/2013	OXFORDCOMM	OCT1-13	169219
21	21-001-402-3373-E069	Transportation to and from DIA for Oxford Elementary of Oxford	1,028.18	10/30/2013	OXFORDCOMM	SEPT25-26/13	169219
22	21-001-402-3373-E069	Transportation to and from DIA for Wolfe Middle School of Center Line	340.78	12/18/2013	CENTERPUB	71137	170066
23	21-001-402-3373-E069	Transportation to and from Avalon Elementary of St. Clair Shores	340.00	12/18/2013	DHT	41644	170158
24	21-001-402-3373-E069	Transportation to and from Siersman Elementary of Warren	421.20	1/8/2014	WARRENCONSCH	1614	170625
25	21-001-402-3373-E069	Transportation to and from L'anse Creuse Middle School - South in Harrison	453.12	1/8/2014	LANCREPUBSCH	645	170604

To the Detroit Institute of the Arts, Inc.

Exhibit II

	Account Number	Description	Amount	Date	Vendor	Invoice Number	Check Number
1	21-001-315-3371-P042	Reception for Women Senior of Macomb Tw p.	\$ 250.00	7/22/2013	SODEXHO	237114	167515
2	21-001-315-3373-P042	55 Passenger Motor for Anton Art Center of Mt. Clemens	775.00	3/22/2013	PREEVESER	13-002	165372
3	21-001-315-3373-P042	55 PAX ADA Motor for City of Fraser	775.00	6/27/2013	PREEVESER	13-060	167132
4	21-001-315-3373-P042	26 PAX Mini bus for New Baltimore Rec Center	600.00	5/29/2013	PREEVESER	13-029	166600
5	21-001-315-3373-P042	55 PAX Motor for New Baltimore Rec Center	775.00	6/5/2013	PREEVESER	13-046	167132
6	21-001-315-3373-P042	56 PAX Motor for Stillwell Manor of Warren	875.00	7/2/2013	PREEVESER	13-071	167416
7	21-001-315-3373-P042	35 PAX Mini for Richmond/Lenox/Ray Townships w / extended time.	750.00	7/10/2013	PREEVESER	13-058	167416
8	21-001-315-3373-P042	42 PAX ADA Motor for Owen JAX of Warren	725.00	7/12/2013	PREEVESER	13-063	167416
9	21-001-315-3373-P042	55 PAX Motor for St. Clair Shores w / extended time.	875.00	7/22/2013	PREEVESER	13-051	167504
10	21-001-315-3371-P042	Reception for Sterling Heights Seniors	460.00	10/11/2013	SODEXHO	237272	168435
11	21-001-315-3371-P042	Reception for Macomb Tw p. Seniors	280.00	10/16/2013	SODEXHO	237339	169115
12	21-001-315-3373-P042	56 PAX ADA Motor for Pine Ridge of Garfield in Clinton Tw p.	975.00	10/11/2013	PREEVESER	13-084	167789
13	21-001-315-3373-P042	52 PAX ADA Motor for Roseville American House	875.00	10/11/2013	PREEVESER	13-102	167893
14	21-001-315-3373-P042	24 PAX Mini for Romeo Starkweather Arts Center	875.00	10/11/2013	PREEVESER	13-109	168063
15	21-001-315-3373-P042	52 PAX ADA for Sterling Heights Cain and Abel	875.00	10/11/2013	PREEVESER	13-139	168240
16	21-001-315-3373-P042	52 PAX ADA for Sterling Heights Senior Center	1,750.00	10/11/2013	PREEVESER	13-161	168780
17	21-001-315-3373-P042	56 PAX Motor for Shelby Township Crossing Health	975.00	10/11/2013	PREEVESER	13-155	168780
18	21-001-315-3373-P042	56 PAX ADA for Eastpointe Housing Commission	875.00	10/11/2013	PREEVESER	13-177	168814
19	21-001-315-3373-P042	56 PAX for Macomb Marvin Blank Center	975.00	10/16/2013	PREEVESER	13-187	169187
20	21-001-315-3373-P042	35 PAX Mini for Washington Romeo Parks & Rec	675.00	11/15/2013	PREEVESER	13-212	169790
21	21-001-315-3373-P042	56 PAX Motor for Chesterfield Senior Center	975.00	11/15/2013	PREEVESER	13-197	169790
22	21-001-315-3373-P042	56 PAX Motor for Madison Heights Senior Center	875.00	12/18/2013	PREEVESER	13-235	170441
23	21-001-315-3373-P042	29 PAX ADA for Romeo Starkweather Arts Center	750.00	12/23/2013	PREEVESER	13-202	170441
24	21-001-315-3373-P042	56 PAX Motor for St. Clair Shores St. Margaret Church	875.00	1/2/2014	PREEVESER	13-245	170556
25	21-001-315-3441-P042	Advertisement for senior citizen bus trips (total of \$2,049, allocated 44% to Oakland, 44% to Wayne, and 12% to Macomb)	245.88	10/11/2013	DETNEWS	0005619099	168314

To the Detroit Institute of the Arts, Inc.

Exhibit III

	Account Number	Description	Amount	Date	Vendor	Invoice Number	Check Number
1	21-001-315-3441-P047	MACNOWMAG/MAY25-13/2013 SUMMER ED. VACATION AD PO	\$ 648.00	6/18/2013	MACNOWMAG	MAY25-13	166853
2	21-001-315-3451-P047	COLORTECH/18411/DISCOVER CARD PRINTING PO 46557	429.60	7/12/2013	COLORTECH	18411	167512
3	21-001-315-3325-P047	LEADERMAC/XVI-TUITION/LEADERSHIP MACOMB XVI TUITIO	1,125.00	12/23/2013	LEADERMAC	XVI-TUITION	170323
4	21-001-315-3371-P047	SODEXHO/237562/COMMUNITY PREVIEW #32162 6/14/13	504.00	1/2/2014	SODEXHO	237562	170585
5	21-001-315-3373-P047	PREEVESER/13-104/ANTON ART 7/20/13 PO 46910	775.00	10/11/2013	PREEVESER	13-104	168431
6	21-001-315-3373-P047	PREEVESER/13-214/10/23/13 MACOMB COMMUNITY COLLEGE	850.00	12/23/2013	PREEVESER	13-214	170441
7	22-432-315-3319-P052	Professional fees for installation of 80 framed reproductions throughout Wayne, Oakland, Macomb, Washtenaw, and Livingston Counties. Of the \$12,150, allocated 32% to Wayne, 32% to Oakland, 24% to Macomb, and 12% to Non-Tri-county).	2,916.00	6/18/2013	LAVANWAY	013224	166997
8	22-432-315-3319-P052	Installation of 80 framed reproductions throughout Wayne, Oakland, Macomb, Washtenaw, and Livingston Counties. Of the \$24,300, allocated 32% to Wayne, 32% to Oakland, 24% to Macomb, and 12% to Non-Tri-county).	5,832.00	6/18/2013	LAVANWAY	013383	166997
9	22-432-315-3319-P052	Installation of 80 framed reproductions throughout Wayne, Oakland, Macomb, Washtenaw, and Livingston Counties. Of the \$12,150, allocated 32% to Wayne, 32% to Oakland, 24% to Macomb, and 12% to Non-Tri-county).	2,916.00	11/1/2013	LAVANWAY	013605	169887



Macomb County Art Institute Authority Report – 2013



2.3–Governance–Arts Authorities shall have the right to appoint two voting members to serve on the DIA’s Board of Directors.

- Macomb County Art Institute Authority appointed Donald Ritzenhein and Lillian Demas to the Detroit Institute of Arts Board of Directors.
- In 2013, Mr. Ritzenhein served on the Development Committee and Ms. Demas served on the Education and Interpretation Committee.
- In 2014, Mr. Ritzenhein has agreed to serve as vice chair of the Development Committee and will also join the Governance and Nominating Committee. Ms. Demas will serve as the vice chair of the Education and Interpretation Committee.

2.4.1–Privileges to County Residents–Free admission

- Upon approval of the millage on August 8, 2012, the DIA immediately implemented free general admission to all residents in the tri-county area.

General Admission – August 2012 – December 2012

Comp-Macomb County Resident-Adult	11,309
Comp-Macomb County Resident-Youth	2,939
Comp-Macomb County Resident-Schools	2,901
Comp-Macomb County Resident-Adult Group	94
Comp-Macomb County Resident-Senior	195
Member Scans-Macomb County	2,177
Macomb County General Admission 8/12 - 12/12	19,615

- Total general admission for Macomb County residents during the period of 8/12 – 12/12 was **19,615**.
- The value of general admissions to Macomb County residents during this period is **\$115,754.00**.

General Admission 2013

Admission Category	# guests	\$ Value
Comp-Macomb County Resident-Adult	29,361	\$234,888
Comp-Macomb County Resident-Youth	9,664	\$38,656
Comp-Macomb County Resident-Schools	9,351	\$37,404
Comp-Macomb County Resident-Adult Gro	1,175	\$9,400
Comp-Macomb County Resident-Senior	2,545	\$15,270
Member Scans-Macomb County	7,334	\$0
Total Macomb County General Admission	59,430	\$335,618

- Total general admission for Macomb County residents during 2013 is **59,430**.
- The value of general admissions to Macomb County residents for 2013 is **\$335,618**.

*Admissions represent general museum admission and do not include members, special exhibitions, special on-site events or off-site events.

2.4.2–Student Services and Curriculum Development

Since passage of the tri-county millage, the DIA has substantially increased services to students in Macomb County. Macomb participation in DIA field trips jumped 58% between 2011/12 and 2012/13 for a total of 9,000 students. The DIA began opening on Tuesdays to accommodate additional school groups and hired a part-time dedicated staff member to ensure that all schools are aware of the free bus transportation program and other DIA school services. A new graphic identity for DIA school programs now unifies print and electronic materials so teachers can readily identify relevant museum programs. The graphic identity theme, "Welcome to Your World," reinforces the idea that all students belong at the DIA, and the museum is a place where students can explore cultures from all over the world. The additional communications to schools has increased the number of field trips throughout the school year, most notably in the summer. Between summer 2012 and 2013, field trips by students from summer school and summer camps increased 170% across all three counties. We expect this trend to continue and are taking steps to ensure we can accommodate summer groups with quality programs.



Student Field Trips

- A total of 9,778 students participated in field trips to the DIA during 2013. Complimentary transportation was provided to all student groups. The goal of bringing in 8,000 students on free field trips was met.
- All third graders in the Warren Consolidated Schools participated in *Thinking through Art* field trips to the DIA in 2013.
- The DIA welcomed four classes from Black Elementary in Warren Consolidated Schools for the Art Discovery Program. Students participated in the first of a series of five visits that included Visual Thinking Strategies (VTS) discussions in the galleries and learner-centered art making in the DIA studio.

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In-School Programs

- 1,172 students and teachers from Macomb County participated in DIA classroom talks about art in 2013.
- In August, DIA teaching artists led a series of art-making sessions at the Assumption Nursery School Summer Camp in St. Clair Shores. Students also participated in art discussions led by DIA teaching volunteers and then came to the DIA for a tour of the museum.

Curriculum Development

- Progress continues on collaboration with the InsideOut Literary Project, an independent program, which will make DIA images and writing prompts available to teachers through the DIA website (dia.org). This program will be available in mid-2014. This program will help teachers meet Common Core Standards for writing.
- DIA staff met with administrators from the International Academy of Macomb (IAM) and brought a group of IAM teachers to the museum to discuss ways of connecting the DIA with the International Baccalaureate (IB) program. As a result, the DIA will test adjustments to the field trip program to promote students' Visible Thinking skills. This effort will help teachers meet both IB and Common Core Standards.
- DIA educators met with science teachers and the Detroit Climate Action Collaborative to develop a new school tour to help students learn about the environment and climate change through DIA art. The new tour will be offered to students in fall 2014. This effort will help teachers meet Common Core Standards for science.

Programs for Homeschool Educators and Parents

- DIA Vice President of Learning & Interpretation Jennifer Czajkowski taught a class on Creativity and Early Learning for parents in Macomb County as part of the CARE Conference at Macomb Intermediate School District ISD in March.
- DIA staff promoted the museum's school programs at the annual HomeschoolingWorks "NOT Back to School Picnic" in September 2013. This event attracted more than 300 homeschool educators and their families from across Southeast Michigan, including from Macomb County.
- The DIA held its inaugural Homeschool Day in October 2013, which provided homeschool families with the opportunity to talk with Learning & Interpretation staff, learn about the collection from teaching volunteers in the galleries, and participate in an art workshop. This event attracted 370 people from across Southeast Michigan, including 99 homeschool educators and their children from Macomb County.

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3.0 Professional Development for Teachers

Teacher Enrichment and Communications

Macomb teacher participation in professional development and other educator programs more than doubled between the 2011/12 and 2012/13 school years, totaling more than 300 individuals during the past school year. The DIA created the new position of School Relations Coordinator to increase communication with schools in the tri-county area and ensure that all teachers and administrators know about DIA school and teacher services. In 2013, DIA School Relations Coordinator Stacey Simmons met with more than 175 Macomb school administrators, both in the museum and at schools, sharing information about museum programs and gathering information about school needs and interests. Teachers now benefit from a stronger relationship between the DIA and the Macomb Intermediate School District.



- The DIA reached school administrators or teachers in every Macomb school district through professional development workshops, educator events, and DIA school program informational presentations in 2013.
- The DIA developed a new electronic newsletter for teachers, debuting November 2012, notifying them of upcoming programs and professional development opportunities, promoting free field trips, and providing links to free educator passes and teaching resources. The Macomb Intermediate School District distributes the newsletter to teachers and principals.
- Teachers from Macomb County participated in monthly “Let Us Introduce You” teacher open houses in 2013. These events offer teachers the chance to sample tours that are offered to students and give them the opportunity to discuss issues with their colleagues and DIA educators. A different area of the DIA’s collection is featured each month.
- Macomb teachers also participated in the DIA’s Fall Educator Open House in October, where DIA staff gave tours, hosted discussions, and sought educator feedback on future school projects.

- Art teachers from the Anchor Bay School District participated in a half-day workshop on Visual Thinking Strategies in March.
- The DIA provided free meeting facilities for 38 administrators from the Macomb Intermediate School District (MISD) in August, including tours of the museum and presentations about DIA school and educator programs.
- DIA staff gave presentations about museum school services to all Macomb school superintendents at their monthly MISD meeting in September.
- DIA staff presented the Visual Thinking Strategies (VTS) program at Marygrove College to students enrolled in an online school leadership course. Program attendees included participants from Macomb County Schools.
- The DIA developed and hosted on-site professional development workshop on Visual Thinking Strategies (VTS) for teachers from Trinity Lutheran School in Clinton Township.
- In August, “Welcome to Your World” postcards were sent to all Macomb district administrators and principals with information about DIA school and educator programs.
- DIA staff gave a presentation on museum school and educator programs at the Macomb Association of Curriculum Administrators meeting in September.
- DIA staff gave presentations on DIA programs to principals at L’Anse Creuse and East Detroit Public Schools staff meetings in the fall.
- The DIA’s free educator pass program was restructured in 2013 to accommodate increased demand. It now offers new benefits, including a monthly newsletter and Classroom Connections teachers can use to introduce students to some of the DIA’s finest works of art.

Total Spending on School Programs:

Category	Value
Transportation	\$29,533.85
Admission (K-12 students)	\$39,112.00
Staff Time - Group Reservations, Learning & Interpretation	\$26,773.67
Total School Program Spending	\$95,419.52

Service Agreement	\$75,000.00
Variance	\$20,419.52

4.0–Senior Programs

In support of the service agreements, the DIA has developed a new senior tour program called Come Wonder Around, which includes complimentary transportation to and from the DIA, a guided tour or talk about the permanent collection, and a hospitality station offering a complimentary snack. The program was marketed beginning in February 2013 through direct mailings, personal calls, and advertising in local publications.



- The total number of Come Wonder Around trips for Macomb County in 2013 was 28, totaling 1,025 seniors. The total number of Macomb seniors visiting the museum in 2013 was 2,545. Although the goal was not reached, plans are in place to achieve the goal of 35 groups in 2014.
- The DIA participated in the Assumption Cultural Center’s Senior Expo, hosting a table as well as making a presentation to the group, ultimately reaching more than 350 residents of Macomb County and surrounding area.
- The DIA has developed marketing pieces promoting the new program and distributed them to senior centers, organizations, and residential living facilities.
- The DIA expanded advertising in several markets focusing on our senior program, including in the *Macomb Daily* and *Macomb Now* magazine.

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- In 2013, Behind the Seen (formerly Speakers Bureau) volunteers conducted more than 20 art-based talks at local libraries, community centers and senior centers at a reduced cost.

Gallery 2 Gallery:

- The DIA partnered with the Anton Art Center to pilot the “Gallery 2 Gallery” tour in January 2013. The event began at with a tour and talk about the current Anton Center exhibition followed by motor coach to the DIA for a tour of the exhibition *Faberge: The Rise and Fall* exhibition. This has become a model for future collaborations with art centers around the region.



Minds on Art:

In April 2013, the DIA began a three-year partnership with the Alzheimer’s Association of Michigan in the Minds on Art Program. This program brings individuals from across the SE Michigan region who are living with memory loss and dementia (including Alzheimer’s disease) and their care partners to the DIA for six-week sessions that include gallery discussions and a hands-on studio workshop. The participants are selected by the Alzheimer’s Association in Southfield and are divided into two groups, early-stage and mid-stage memory loss and dementia. The six-week sessions is repeated four times each year. Up to 20 participants (10 with the disease and 10 care partners) are included in each six-week session.



Total Spending on Senior Programs:

Category	Value
<i>Come Wonder Around Program, Marketing, Expos</i>	\$26,996.23
<i>Behind the Seen in kind value, admissions</i>	\$13,275.00
Staff Time - Community Relations, Group Reservations	\$12,042.00
Total Senior Program Spending	\$52,313.23
Service Agreement	\$50,000.00
Variance	\$2,313.23

5.0 Community Collaborations



The Detroit Institute of Arts is bringing framed reproductions of eighty of its most famous works to the main streets and landmark outdoor spaces of Metro Detroit, including a number of Macomb

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communities. By reimagining area cities and suburbs as a grand, open air gallery, the project aims to connect with audiences outside of traditional museum walls.

Inside|Out (I|O) 2013 communities included:

- Utica, Fraser, New Baltimore, Shelby Township, Sterling Heights, and Warren.
- The DIA installed more than 30 reproductions throughout Macomb County over the spring and summer of 2013.
- Inside|Out programming in 2013 included a community-led bike tour of the installation in Warren, guided tours of the installation in Sterling Heights as part of SterlingFest, and art making at the Old Mill Festival in Utica.



- Senior centers in each of the I|O communities were invited to take advantage of free bus trips. Groups from Utica, Fraser, New Baltimore, Shelby Township, Sterling Heights, and Warren have all taken part in this program.

Fairs and Festivals:

The DIA studio and teaching artists have provided art-making activities at fairs and festivals throughout Macomb County, reaching people young and old with hands-on creativity:

- Art in the Park–Warren
- Shelby Township Art Fair–Shelby Township
- Art on the Bay–New Baltimore
- Festival of the Senses–Clinton Township



Macomb County Community College:

The DIA and Macomb Center/Lorenzo Center Partnership developed a number of programs for the 2013 calendar year including a curatorial speaker series at the Macomb Center, bus trips in concert with speaker talks to the DIA, and a trip to the DIA for exhibitions. Transportation was provided free and speaker fees were waived.

Anton Art Center (ACC) & DIA Inspired:

The Anton Art Center piloted the *Things I See* project with the DIA. *Things I See* is part of the DIA Inspired, a project with local art centers and community groups to view and respond creatively to the DIA's collection and exhibitions. Through *Things I See*, community groups were welcomed to the DIA for a tour of the Ellsworth Kelly exhibition with curator Nancy Sojka and provided information and suggestions to create a work of art based on the exhibit. DIA staff then participated in a number of "fireside chats" with community participants about their thoughts on the exhibition and planned creative responses. The AAC hosted an exhibit of participants' works of art in fall 2013.



Things I See gallery show and work of art created by community member as part of the program.

- The response was impressive. More than 50 community members created works of art that were then shown in exhibitions at local art centers.
- The Macomb Media Center picked up the exhibition where it was on view for visitors to their facility to enjoy.
- <http://www.macombdaily.com/arts-and-entertainment/20131014/anton-art-centers-things-i-see-challenges-local-artists>

Anton Art Center

- DIA Curator Yao Fen You worked with Anton Art Center staff to jury the Anton Art Center’s Annual Michigan XL exhibition held January 23–February 23, 2013.

Assumption Cultural Center & Hellenic Museum:

- The DIA collaborated with the new Hellenic Museum for their grand opening, in Midtown Detroit, in April, 2013.
- Specialized DIA staff members worked with the Hellenic museum and its board to help develop collections policies and establish standards of care.

Leadership Macomb

- Kathryn Dimond, director of community relations and graduate of Leadership Macomb (LM), worked on the organization’s program committee to produce “Arts and Culture Day” for the new LM class. She has been invited to become a full member of the program committee.
- Annmarie Erickson, chief operating officer, participated in the “Arts and Culture Day” panel on the importance of regional arts institutions.
- DIA studio staff hosted an art-making experience for the LM class.

Total Spending on Community Programs:

Category	Value
Inside Out, Gallery 2 Gallery, Things I See, Community group programs from Macomb	\$28,989.12
Curator talks, consulting,	\$1,882.80

donations, other in kind contributions	
Staff Time - Community Relations, Group Reservations, Public Programs	\$45,893.66
Total Community Partnership Spending	\$76,765.58
Service Agreement Goal	\$75,000.00
Variance	\$1,765.58

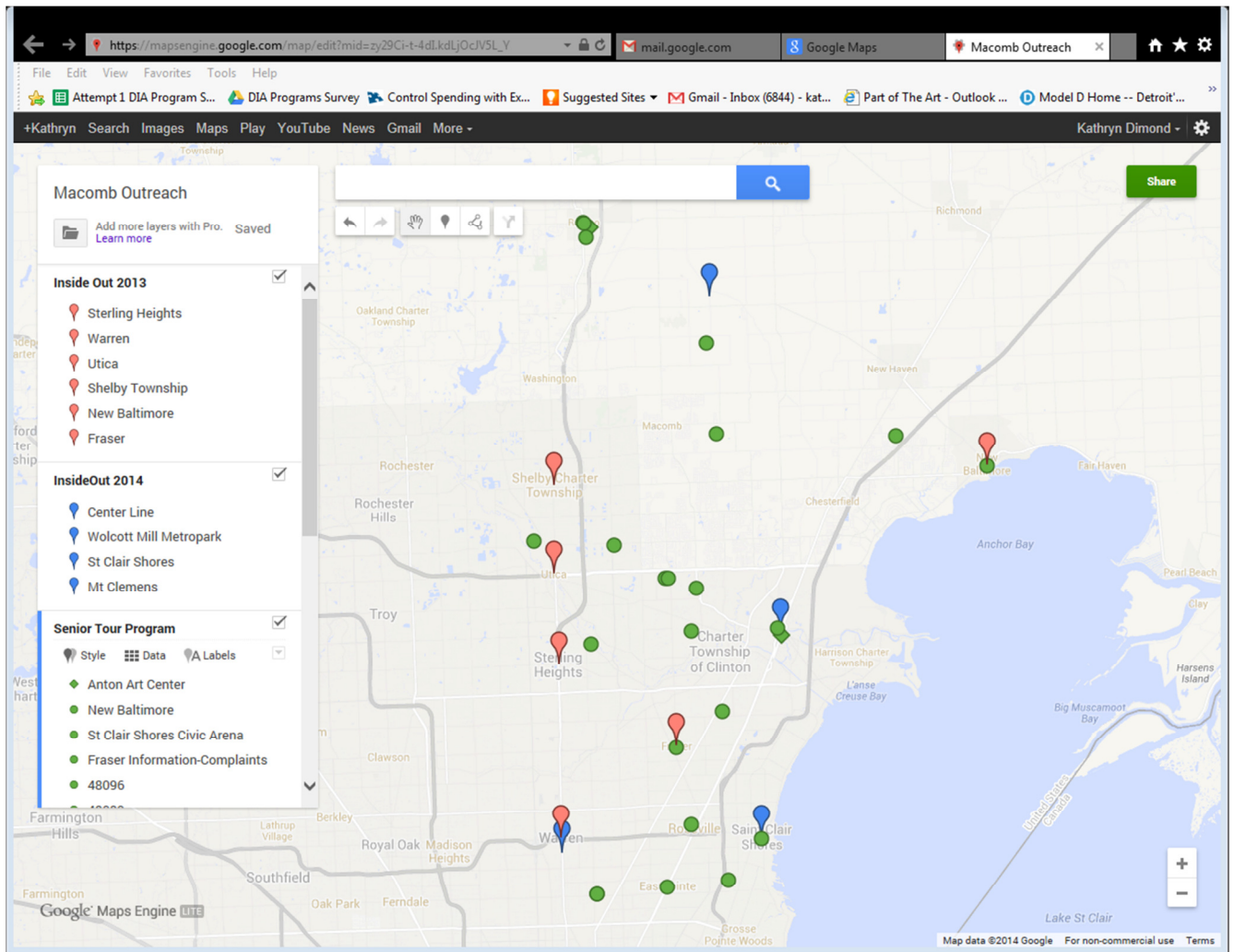
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Appendices

Senior "Come Wonder Around" from Macomb County:

GROUP NAME	CITY
ANTON ART CENTER	Mount Clemens
NEW BALTIMORE SENIORS	New Baltimore
NEW BALTIMORE SENIORS	New Baltimore
ST. CLAIR SHORES ADULT & COMMUNITY EDUCATION	St. Clair Shores
FRASER SENIORS BUS TRIP	Fraser
RAY, RICHMOND & LENOX TWP. SENIORS	Ray
OWEN JAX RECREATION CENTER	Warren
UTICA PIONEERS	Utica
WARREN SENIOR HOUSING	Warren
PINE RIDGE OF GARFIELD	Sterling Heights
AMERICAN HOUSE EAST II	Roseville
ANTON ART CENTER (THINGS I SEE TOUR)	Mount Clemens
MACOMB EDUCATION CENTER	Clinton Township
STARKWEATHER ARTS CENTER	Romeo
CANE & ABLE STROKE RECOVERY GROUP	Sterling Heights
SHELBY CROSSING HEALTH CAMPUS	Shelby
STERLING HEIGHTS SENIOR CENTER	Sterling Heights
EASTSIDE HOUSING COMMISSION	Eastpointe
MACOMB TOWNSHIP SENIORS	Macomb Township
CHESTERFIELD SENIOR CENTER	Chesterfield
STARKWEATHER ARTS CENTER	Romeo
ROMEO PARKS & RECREATION SENIOR CENTER	Romeo
MACOMB COMMUNITY COLLEGE - LORENZO CULTURAL	Clinton Township
ROMEO MONDAY CLUB	Romeo
ITALIAN AMERICAN CULTURAL CENTER	Clinton Township
ST. CLAIR SHORES ADULT & COMMUNITY EDUCATION	St. Clair Shores
ST. CLEMENTS OF ROME CATHOLIC CHURCH	Romeo
PARTRIDGE CREEK SENIOR VILLAGE	Clinton Township

Map of Macomb Outreach (InsideOut and Senior Programs)



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Macomb ISD

2013 Professional Development, Educator Events, School Relations

