

Independent Accountant's Report  
on Applying Agreed-upon Procedures

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

We have performed the procedures enumerated below, which were agreed to by the Detroit Institute of Arts, Inc. and the Wayne County Art Institute Authority Board, solely to assist you in determining if the Detroit Institute of Arts, Inc. (DIA) has complied with certain program requirements included in Section 2.4 "Privileges to Wayne County Residents" of the Art Institute Service Agreement between the Wayne County Art Institute Authority and the Detroit Institute of Arts, Inc. for the year ended December 31, 2016. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

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

- Section 2.4.2, Student Curriculum Development
- Section 2.4.4, Senior Programs
- Section 2.4.5, Community Collaborations

**Section 2.4.2 - Student Curriculum Development:**

The contractual language reads as follows: "The DIA will provide transportation subsidies to Wayne Schools during the 2015-2016 academic year and shall extend transportation subsidies to the curriculum-based grade program participants throughout the entire term during which the millage is levied. Based on past attendance levels and DIA capacity, the DIA is proposing an annual transportation set-aside of at least \$150,000. That amount will ensure free admission and transportation to more than 16,000 students and teachers and approximately 535 classrooms."

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

Transportation	\$170,428.38
Staff time - Group reservations, school relations coordinator, gallery teachers, and community relations	\$192,312.00
Total school program spending	\$362,740.38
Service agreement	\$150,000.00
Variance	\$212,740.38

The procedures and the associated findings are as follows:

I) Transportation

- a) We obtained the DIA general ledger detail for the Wayne County transportation expense account for the period from January 1, 2016 through December 31, 2016 and compared the amount to the transportation expense reported in the preliminary Wayne County Art Institute Authority report prepared by the DIA. Although the amount for transportation per the DIA general ledger agreed to the preliminary Wayne County Art Institute Authority report, we noted that the transportation expense reported in the preliminary Wayne County Art Institute Authority report prepared by the DIA included other non-transportation expenses such as supplies.
- b) We agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for a sample of transactions, as identified in Exhibit I. The sample of 25 transactions was judgmentally selected. We ensured the expense amount per the general ledger agreed to the supporting detail provided and that, per review of the support, the expense related to transportation for the Student Curriculum Development program and; therefore, was properly classified as an expense of that program. As noted in I (a) above, transportation expense reported in the preliminary Wayne County Art Institute Authority report prepared by the DIA includes supplies, including sample #17 in Exhibit I. Other than noting that \$3,314 of supplies were being allocated to Wayne County and included in the transportation balance in the table above, no exceptions were identified in the testing of the sample of transactions accounted for under Wayne County transportation expense.

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2) Admission

- a) We compared the number of students that participated in the free transportation program for the period from January 1, 2016 through December 31, 2016 reported in the preliminary Wayne County Art Institute Authority report prepared by the DIA to data maintained in the DIA's group reservation system. We obtained data from the DIA's group reservation system and noted that the total number of students that were reserved for field trips to the DIA was 30,202. No exceptions were identified in comparing the number of students that were reserved for field trips to the DIA per the DIA's group reservation system to the preliminary Wayne County Art Institute Authority report. We noted the preliminary Wayne County Art Institute Authority report prepared by the DIA did not include an amount for admission expense as part of the curriculum development goal for the year ended December 31, 2016; therefore, we performed no testing of these amounts.

3) Staff Time

- a) We obtained the DIA general ledger detail for the staff time - group reservations, learning and interpretation, gallery teachers, and community relations expense accounts for the period from January 1, 2016 through December 31, 2016 and compared the amount to the expense reported in the preliminary Wayne County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary 2016 Wayne County Art Institute Authority report.
- b) We agreed the amounts reported in the general ledger for total staff time expenses to summary payroll data maintained by the DIA. No exceptions were identified.
- c) We recalculated the expense allocation to Wayne County by reviewing data maintained in the DIA's group reservation system and internal departmental reports. We noted the allocation methodologies described below were utilized. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology described below.
  - i) In the Learning and Interpretation department, there is a school relations coordinator position whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the student curriculum development section of the service agreement with the Wayne County Art Institute Authority. The wages and fringes of the school relations coordinator allocated are evenly split amongst the counties. For the year ended December 31, 2016, 50 percent, or \$23,658, of the Learning and Interpretation department's wages and fringes expenses associated with the school relations coordinator position was allocated to Oakland, Wayne, and Macomb Counties. For the year ended December 31, 2016, \$7,886 of the Learning and Interpretation school relations coordinator position's wages and fringes expenses was allocated to Wayne County.

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- ii) There are 13 gallery teacher employees whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the student curriculum development section of the service agreement with the Wayne County Art Institute Authority. The wages and fringe benefit expenses were reduced by wages and fringe benefit expenses associated with the DIA Away program. Gallery teachers' wages and fringe benefits are allocated to Oakland, Wayne, and Macomb Counties based on the percentage of school group tours per county compared to total school tours. For the year ended December 31, 2016, \$196,778 of the gallery teachers' department's wages and fringes expenses were allocated to Oakland, Wayne, and Macomb Counties. Of the \$196,778, 50 percent, or \$98,960, was allocated to Wayne County.
- iii) In the group reservations department, there are four positions whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the student curriculum development section of the service agreement with the Wayne County Art Institute Authority. The wages and fringes of the group reservations department are allocated to the counties under the student curriculum development section of the service agreement with the Wayne County Art Institute Authority based on the percentage of tri-county school reservations compared to total reservations in the DIA's group reservation system. For the year ended December 31, 2016, 54 percent, or \$165,036, of the group reservations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties under the student curriculum development section of the service agreement with the Wayne County Art Institute Authority. The allocation to Wayne County is based on the percentage of Wayne County school reservations compared to the total tri-county school reservations. For the year ended December 31, 2016, 51 percent of the \$165,036, or \$83,558, of the group reservations department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb Counties was allocated to Wayne County.
- iv) In the community relations department, there is one position, the director of community relations, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the student curriculum development section of the service agreement with the Wayne County Art Institute Authority. The wages and fringe benefit expenses were reduced by wages and fringe benefit expenses associated with the Inside/Out program. The 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 Wayne County Art Institute Authority at a rate of 5 percent of the director of community relation's wages and fringes. For the year ended December 31, 2016, 2.08 percent, or \$5,724 of the community relations director's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties under the student curriculum development section of the service agreement with the Wayne County Art Institute Authority. Approximately 33 percent of the \$5,724, or \$1,908, of the community relations department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb Counties was allocated to Wayne County.

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**Section 2.4.4 - Senior Programs:**

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

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

Senior Centers Millage Program (CWA) marketing, exposes	\$90,888.97
Staff time - Community relations, group reservations	\$18,749.00
Total senior program spending	\$109,637.97
Service agreement	\$100,000.00
Variance	\$9,637.97

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

The procedures and the associated findings are as follows:

1) *Senior Thursdays* Program

- a) We obtained the DIA general ledger detail for the Wayne County expenses related to the *Senior Thursdays* program for the period from January 1, 2016 through December 31, 2016 and compared the amount to the program expenses reported in the preliminary 2016 Wayne County Art Institute Authority report prepared by the DIA. We noted that the program expenses consisted of transportation, hospitality, marketing, and advertising. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary 2016 Wayne County Art Institute Authority report.
- b) We agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for a sample of transactions, as identified in Exhibit II. The sample of 25 transactions was judgmentally selected. We ensured the expense amount per the general ledger agreed to the supporting detail provided and that, per review of the support, the expense related to the *Senior Thursdays* program and, therefore, was properly classified as an expense of that program. There were no exceptions identified in the testing of the sample of transactions accounted for in the Wayne County expense accounts.

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2) Staff Time

- a) We obtained the DIA general ledger detail for the staff time - community relations and group reservations expense accounts for the period from January 1, 2016 through December 31, 2016 and compared the amount to the expense reported in the preliminary Wayne County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary 2016 Wayne County Art Institute Authority report.
- b) We agreed the amounts reported in the general ledger for total staff time expenses to summary payroll data maintained by the DIA. No exceptions were identified.
- c) We recalculated the expense allocation to Wayne County by reviewing data maintained in the DIA's group reservation system. We noted the allocation methodologies described below were utilized. No exceptions were identified in recalculating the expense allocation to Wayne County based on DIA's methodology described below.
  - 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 Wayne County Art Institute Authority. The wages and fringe benefit expenses were reduced by wages and fringe benefit expenses associated with the Inside/Out program. The director of community relations' time is allocated 5 percent to student curriculum development, 5 percent to senior programs, and 60 percent to community collaborations. The community relations coordinator's time is allocated 30 percent to senior programs and 70 percent to community collaborations. The allocations are determined by the DIA based on the estimated usage of time in each function (student curriculum development vs. senior programs vs. community collaborations) for each position. The wages and fringes are then divided evenly among the three counties. For the year ended December 31, 2016, approximately 7 percent, or \$19,199, of the community relations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties under the senior programs section of the service agreement with the Wayne County Art Institute Authority. For the year ended December 31, 2016, \$6,400 of the community relations department's wages and fringes expenses was allocated to Wayne County.

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- ii) In the group reservations department, there are four positions whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the senior programs section of the service agreement with the Wayne County Art Institute Authority. The wages and fringes of the group reservations department are allocated to the counties based on the percentage of tri-county senior trip reservations compared to total trip reservations in the DIA’s group reservation system. For the year ended December 31, 2016, approximately 11 percent, or \$34,321, of the group reservation department’s wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties under the senior programs section of the service agreement with the Wayne County Art Institute Authority. The allocation to Wayne County is based on the percentage of Wayne County senior trip reservations compared to the total tri-county senior trip reservations. For the year ended December 31, 2016, 36 percent of the \$34,321, or \$12,349, of the total group reservation department’s wages and fringes expenses allocated to Oakland, Wayne, and Macomb Counties was allocated to Wayne County.

**Section 2.4.5 - Community Collaborations:**

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

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

DIA Away, County Days, Community Group Program	\$252,695.05
Staff time - Community relations, group reservations, public programs, and learning and interpretation	\$93,254.00
Total investment	\$345,949.05
Service agreement	\$300,000.00
Variance	\$45,949.05

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The procedures and the associated findings are as follows:

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

- a) We obtained the DIA general ledger detail for the Wayne County expenses related to community programs, including DIA Away, County Days, and other community group programs, for the period from January 1, 2016 through December 31, 2016 and compared the amount to the expense reported in the preliminary Wayne County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary Wayne County Art Institute Authority report.
- b) We agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for a sample of transactions, as identified in Exhibit III. The sample of 25 transactions was judgmentally selected. We ensured the expense amount per the general ledger agreed to the supporting detail provided and that, per review of the support, the expense related to the DIA Away, County Days, or Community Group programs and, therefore, was properly classified as an expense of that program. We noted that certain expenses were allocated to Wayne County at a rate determined by the level of benefit received by Wayne County. No exceptions were identified in the testing of the sample of transactions accounted for in the Wayne County expense accounts. There was no exception identified in recalculating the expense allocation to Wayne County based on the DIA's methodology described above.
  - i) We obtained an understanding from the DIA on how DIA Away costs are allocated to Oakland, Wayne, and Macomb Counties. The DIA has a five-year contract with MRA for the DIA Away trailer with total estimated costs of \$1,825,700. Over the life of the five-year contract, the DIA affirms that there will be 580 required trips. The DIA is amortizing the total contract amount of \$1,825,700 on a per-trip basis. Therefore, by dividing the total costs of the program by the number of required trips, the per trip amortization cost is \$3,147.76. We obtained documentation from the DIA and noted there were 44 and one half-day DIA Away trips in Wayne County in 2016. Therefore, the total amortized cost allocated to Wayne County was \$140,075.32. No exceptions were identified in recalculating the amortization expense per trip based on the DIA's methodology described above.

2) Staff Time

- a) We obtained the DIA general ledger detail for the staff time - community relations, group reservations, public programs, and learning and interpretation expense accounts for the period from January 1, 2016 through December 31, 2016 and compared the amount to the expense reported in the preliminary 2016 Wayne County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary 2016 Wayne 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 Wayne County by reviewing data maintained in the DIA's group reservation system and internal departmental reports. We noted the allocation methodologies described below were utilized. No exceptions were identified in recalculating the expense allocation to Wayne County based on DIA's methodology described below.
  - 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 Wayne County Art Institute Authority. The wages and fringe benefit expenses were reduced by wages and fringe benefit expenses associated with the Inside/Out program. The director of community relations' time is allocated 60 percent to community collaborations. The community relations coordinators' time is allocated in a range of 50-100 percent to community collaborations, based on the estimated time spent on community relations for each individual. The wages and fringes are then divided evenly among the three counties. For the year ended December 31, 2016, approximately 72 percent, or \$198,910, of the community relations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties under the community collaborations section of the service agreement with the Wayne County Art Institute Authority. For the year ended December 31, 2016, \$66,303 of the community relations department's wages and fringes expenses was allocated to Wayne County.
  - ii) In the group reservations department, there are four positions whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the community collaboration section of the service agreement with the Wayne County Art Institute Authority. The wages and fringes of the group reservations department are allocated to the counties under the community collaboration section of the service agreement with the Wayne County Art Institute Authority based on the percentage of tri-county community group reservations compared to total reservations in the DIA's group reservation system. For the year ended December 31, 2016, approximately 7 percent, or \$18,766, of the group reservations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties under the community collaboration section of the service agreement with the Wayne County Art Institute Authority. The allocation to Wayne County is based on the percentage of Wayne County community group reservations compared to the total tri-county community group reservations. For the year ended December 31, 2016, approximately 32 percent of the \$18,766, or \$5,934, of the group reservations department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb Counties was allocated to Wayne County.

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- iii) In the public programming department, there are 11 positions whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the community collaboration section of the service agreement with the Wayne County Art Institute Authority. A portion of the wages and fringes for those positions is allocated to the Oakland, Wayne, and Macomb Counties under the community collaboration section of the service agreement with the Wayne County Art Institute Authority based on actual hours worked on specific community collaboration projects. For the 11 positions, we agreed the project hours allocated to Wayne County to detail provided by the DIA with no exceptions. For the year ended December 31, 2016, \$21,252 of wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. The wages and fringes are then divided among the three counties based on actual project hours benefitting the counties. For the year ended December 31, 2016, approximately 61 percent of the \$21,252, or \$13,064 of wages and fringes expenses was allocated to Wayne County.
- iv) In the studio outreach department, there was one position, studio outreach coordinator, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the community collaborations section of the service agreement with the Wayne County Art Institute Authority. We obtained the DIA summary payroll detail for the studio outreach coordinator's salary for the period from January 1, 2016 through December 31, 2016 and compared the amount to the expense reported in the preliminary Wayne County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary Wayne County Art Institute Authority report. For the year ended December 31, 2016, \$23,859 of wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. The wages and fringes are then divided evenly among the three counties because the DIA determined that the work performed by the studio outreach coordinator benefits all counties equally. For the year ended December 31, 2016, 33 percent of the \$23,859 or \$7,953, of wages and fringes expenses was allocated to Wayne County.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the Detroit Institute of Arts, Inc.'s compliance with certain program requirements included in Section 2.4 "Privileges to Wayne County Residents" of the Art Institute service agreement between the Wayne County Art Institute Authority and the Detroit Institute of Arts, Inc. for the year ended December 31, 2016. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

*Plante & Moran, PLLC*

March 24, 2017

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

	<b>Account Number</b>	<b>Description</b>	<b>Amount</b>	<b>Check #</b>	<b>Invoice No.</b>	<b>Date</b>	<b>Vendor</b>
1	21-001-402-3373-E067	Bus Reimbursement - 1Bus - Lincoln Park High School to DIA - 1/8/16	\$ 406.25	184582	132989	12/9/2015	Trinity Inc.
2	21-001-402-3373-E067	Bus Reimbursement - Three Busses - Hoover School Field Trip to DIA - 1/27/16	\$ 510.00	185169	47051	2/1/2016	DHT Transportation
3	21-001-402-3373-E067	Bus Reimbursement - 2 Busses - Gompers at Hardnig Elementary to DIA - 1/7/16	\$ 340.00	185169	47484	2/1/2016	DHT Transportation
4	21-001-402-3373-E067	Bus Reimbursement - 1 Bus - Cody High School to DIA - 1/13/16	\$ 170.00	185169	47706	2/1/2016	DHT Transportation
5	21-001-402-3373-E067	Bus Reimbursement - Driver/Vehicle Fee 1 Bus - Riverview High School to DIA - 1/29/16	\$ 150.60	185274	201516-000031	1/29/2016	Riverview Community Schools
6	21-001-402-3373-E067	Bus Reimbursement - 2 Busses - Adams Elementary School to DIA - 2/9/16	\$ 340.00	185834	47205	3/3/2016	DHT Transportation
7	21-001-402-3373-E067	Bus Reimbursement - 1 Bus - Plymouth Christian Academy to DIA - 3/11/16	\$ 417.60	185822	135491	2/10/2016	Trinity Inc.
8	21-001-402-3373-E067	Bus Reimbursement - 2 Busses - South west Lighthouse Charter Academy - to DIA 3/11/16	\$ 340.00	186326	46734	4/6/2016	DHT Transportation
9	21-001-402-3373-E067	Bus Reimbursement - 2 Busses - Roosevelt Elementary School to DIA Away Dickinson Center - 4/13/16	\$ 1,298.00	186439	138357	4/11/2016	Trinity Inc.
10	21-001-402-3373-E067	Bus Reimbursement - One 48 Passenger Bus - Southgate Anderson High School to DIA - 5/6/16	\$ 1,002.24	187010	1940	5/6/2016	Trinity Inc.
11	21-001-402-3373-E067	Bus Reimbursement - 1 Bus - Detroit Bennett Elementary to DIA 4/7/16	\$ 170.00	187059	47880	5/9/2016	DHT Transportation
12	21-001-402-3373-E067	Bus Reimbursement - 3 Busses - Amerman Elementary School 5th Grade to DIA - 4/13/16	\$ 1,131.60	187133	AM	5/16/2016	Northville Public Schools
13	21-001-402-3373-E067	Bus Reimbursement - 2 Busses - Jefferson Elementary School to DIA - 5/13/16	\$ 340.00	187582	48035	6/7/2016	DHT Transportation
14	21-001-402-3373-E067	Bus Reimbursement - 1 Bus - Trix Elementary School to DIA - 5/25/17	\$ 170.00	187582	48953	6/7/2016	DHT Transportation
15	21-001-402-3373-E067	Bus Reimbursement - 3 Busses - University YES Academy to DIA - 6/2/16	\$ 510.00	188001	48661	6/27/2016	DHT Transportation
16	21-001-402-3373-E067	Bus Reimbursement - 2 Busses - Trenton Public Schools Art Trip to DIA - 6/2/16	\$ 503.31	188267	06242016	7/6/2016	Trenton Public Schools
17	21-001-402-3451-E067	DIA buttons for school field trips - 6/15/16	\$ 1,657.00	187795	0616-22131	6/15/2016	Versacom Inc.
18	21-001-402-3373-E067	Bus Reimbursement - 2 Busses - Thrugood Marshall to DIA - 7/7/16	\$ 340.00	188850	49105	8/9/2016	DHT Transportation
19	21-001-402-3373-E067	Bus Reimbursement - 1 Bus - Detroit Public Library Redford Branch to DIA - 7/22/16	\$ 170.00	188851	49636	8/9/2016	DHT Transportation
20	21-001-402-3373-E067	Bus Reimbursement - 3 Busses - Durfee Elementary School to DIA - 7/26/16	\$ 510.00	188850	49637	8/9/2016	DHT Transportation
21	21-001-402-3373-E067	Bus Reimbursement - 2 Busses - Canton Preparatory High School to DIA - 10/19/16	\$ 1,701.00	190451	12855	10/19/2016	Trinity Inc.
22	21-001-402-3373-E067	Bus Reimbursement - 2 Busses - Bates Academy to DIA - 10/19/16	\$ 467.50	190766	50013	12/1/2016	DHT Transportation
23	21-001-402-3373-E067	Bus Reimbursement - 2 Busses - Farrand Elementary School to DIA - 11/15/16	\$ 340.00	190766	50307	12/1/2016	DHT Transportation
24	21-001-402-3373-E067	Bus Reimbursement - One 48 Passenger Bus, Two 7 passenger Busses - Hype Athletics Dearborn to DIA	\$ 1,072.50	190779	10709	11/18/2016	Trinity Inc.
25	21-001-402-3373-E067	Bus Reimbursement - 1 Bus - Myers Elementary to DIA - 12/16/16	\$ 422.50	191187	15743	12/16/2016	Trinity Inc.

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**Exhibit II**

	<b>Account Number</b>	<b>Description</b>	<b>Amount</b>	<b>Check #</b>	<b>Invoice No.</b>	<b>Date</b>	<b>Vendor</b>
1	21-001-315-3371-P040	Encorse Senior Center Booking- Reception - 1/14/16	\$ 180.00	185039	239348	1/15/2016	Sodexo
2	21-001-315-3371-P040	Senior Thursday Reception - 3/17/16	\$ 300.00	186150	239485	3/18/2016	Sodexo
3	21-001-315-3371-P040	AAUW of Livonia Reception - 4/26/16	\$ 270.00	187019	239581	4/29/2016	Sodexo
4	21-001-315-3373-P040	Bus Reimbursement - One 24 Passenger Bus - Northville Community Center - 1/14/16	\$ 675.00	184895	16-015	1/21/2016	Premium Event Services
5	21-001-315-3373-P040	Bus Reimbursement - One 24 Passenger Bus - Taylor Garden Club - 4/19/16	\$ 675.00	186629	16-067	4/23/2016	Premium Event Services
6	21-001-315-3373-P040	Bus Reimbursement - Senior Thursday - Wayne 4/14/16	\$ 337.50	186738	16-068	4/23/2016	Premium Event Services
7	21-001-315-3373-P040	Bus Reimbursement - 56 Passenger Bus - Plymouth, 56 Passenger Bus - Wyandotte, 52 Passenger Bus - Dearborn, 5/5/16	\$ 2,625.00	186888	16-083	5/9/2016	Premium Event Services
8	21-001-315-3373-P040	Bus Reimbursement - Two 56 Passenger Busses - Senior Thursday - St. Paul's Lutheran Church & Greenwood Villa and McGivney/ Bethune Senior Apts. - 6/2/16	\$ 1,750.00	187450	16-097	6/1/2016	Premium Event Services
9	21-001-315-3373-P040	Bus Reimbursement - One 56 Passenger Bus - Copeland Center Wyandotte - 6/30/16	\$ 875.00	188057	16-128	6/30/2016	Premium Event Services
10	21-001-315-3441-P040	Media Services Commission for Senior Printed Ads - 4/29/16	\$ 33.38	186747	DIA-2016-15	4/29/2016	Premium Event Services
11	21-001-315-3441-P040	Quarter page ad for Senior Thursdays in Michigan Catholic 4/29/16	\$ 179.76	187334	MCA52688-004	4/28/2016	Michigan Catholic
12	21-001-315-3318-P040	Film Rental and Showing for Seniors at DIA - 8/25/16	\$ 83.33	189106	ZG32238	8/17/2016	Zeitgeist Films
13	21-001-315-3371-P040	Senior Thursday Reception - 7/14/16	\$ 247.50	188412	239775	7/15/2016	Sodexo
14	21-001-315-3371-P040	Senior Thursday Reception - 9/22/16	\$ 262.50	189840	239906	9/25/2016	Sodexo
15	21-001-315-3371-P040	Senior Thursday reception 10/6/16	\$ 405.00	190101	239941	10/7/2016	Sodexo
16	21-001-315-3373-P040	Bus Reimbursement: - 56 Passenger Busses for Butzel Family Community Center and Romulus New Faith Chapel - 7/21/16	\$ 1,750.00	188617	16-142	7/25/2016	Premium Event Services
17	21-001-315-3373-P040	Bus Reimbursement - One 56 Passenger Bus each - Canton Leisure Services, Mack Alive Seniors, Maplewood Center/Garden City Towers - 8/4/16	\$ 3,500.00	188855	16-151	8/9/2016	Premium Event Services
18	21-001-315-3373-P040	Bus Reimbursement - 56 Passenger Bus - Adult Well Being Services, 10/27/16	\$ 875.00	190524	16-206	11/15/2016	Premium Event Services
19	21-001-315-3373-P040	Bus Reimbursement - 56 Passenger Bus - Canton Leisure Services, 56 Passenger Bus - Ashford Court, 52 Passenger Bus - Mt. Zion Missionary - 10/20/16	\$ 2,625.00	190978	16-189	10/21/2016	Premium Event Services
20	21-001-315-3373-P040	Bus Reimbursement - 56 Passenger Bus - Riverbend Towers, 35 Passenger Bus - Adult Well Being Services, 12/22/16	\$ 1,350.00	191306	16-244	12/21/2016	Premium Event Services
21	21-001-315-3441-P040	Radio Advertisement for Senior Thursdays - Fall 2016	\$ 722.50	190021	1151238467	9/25/2016	WWJ CBS Radio - Detroit
22	21-001-315-3441-P040	Senior Thursdays Print Ads - 10/6/16	\$ 670.00	190205	300062953	10/6/2016	Grosse Pointe News
23	21-001-315-3441-P040	Senior Thursday Print Ads - 10/6/16	\$ 1,367.70	190638	0006698837	10/31/2016	Michigan.com
24	21-001-315-3441-P040	Audio Everywhere 30 second spot for Senior Thursdays 9/26/16-10/23/16	\$ 1,625.63	190771	10657992	10/27/2016	Pandora
25	21-001-315-3441-P040	31.5 inch print and online ad for seniors in Dearborn Press & Guide and News Herald November 2016	\$ 225.00	191335	11/1-30/2016	11/30/2016	21st Century Media

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

**Exhibit III**

	Account Number	Description	Amount	Check #	Invoice No.	Date	Vendor
1	21-001-315-3316-P045	2016 Ofrenda Ballet Folkloric - Artist Honorarium - 10/17/16-11/6/16	\$ 100.00	190108	NOV6-16	11/1/2016	Ballet Folklorico De Detroit
2	21-001-315-3362-P045	Hotel Stay Nehemiah Kish and Curtis Probel - Studying Dancers - 5/11/16-5/15/16	\$ 537.84	187165	9531	5/15/2016	Westin Book Cadillac
3	21-001-315-3371-P045	Ofrenda Reception - Dessert, Coffee, Cocoa, Linen, Waitstaff - 11/6/16	\$ 197.70	190774	240027	11/14/2016	Sodexo
4	21-001-315-3373-P045	Bus Reimbursement - One 56 Passenger Bus each - Northville/Garden City and Allen Park/Westland, One 39 Passenger Bus - Grosse Ile, Three cancellation charges - Farmington - 4/16/16	\$4,912.50	186738	16-065	4/23/2016	Premium Event Services
5	21-001-402-3319-P045	Arts and Authors - April Book Selection and Discussion at the DIA - 4/15/16	\$ 500.00	186517	195	4/18/2016	Canton Public Library
6	21-001-402-3373-P045	CRE Bus Reimbursement - One 35 Passenger Bus - Detroit Hispanic Development Corp. - 1/20/16	\$ 725.00	184895	16-017	1/21/2016	Premium Event Services
7	21-001-505-3316-P045	Plan/Develop Prog./Dance Exhibit - Talent Hiring, Consulting, Performance, and Organizing for Dance Programs - thru 6/10/16	\$2,500.00	186032	3/16-6/16DEP	3/29/2016	ARTLAB J
8	21-001-505-3316-P045	Performance for Dance Programming - Special Performance for Womens Committee Event - 4/20/16	\$1,000.00	187177	APR20-16	5/24/2016	Artspectrum
9	21-001-505-3316-P045	Plan/Develop Prog./Dance Exhibit - Talent Hiring, Consulting, Performance, and Organizing for Dance Programs - thru 6/10/16	\$2,500.00	187680	JUNE10-16	6/17/2016	ARTLAB J
10	21-001-505-3319-P045	Lighting Management for Dance Programming 4/17/16 & 5/27/16	\$ 333.40	188338	APR17-MAY28/16	6/17/2016	Elizabeth Williams
11	21-001-505-3325-P045	Piano Moves and Tuning for Dance Program - Move two pianos and tune one 4/12/16 - Move two pianos back to plenum 4/19/16	\$ 540.00	188292	5787	4/19/2016	Curzon
12	21-001-520-3132-P045	18 Hours of Security Service for Law n Film - 6/3/16	\$ 247.32	187900	378092-16	6/10/2016	Prudential Security, Inc.
13	21-001-520-3133-P045	Allocation of Staff Salaries - Cinetopia Festival - 6/4/16	\$1,097.17	-	PPE 6/5/16		Payroll
14	21-001-520-3319-P045	DIA Law n Film Screening - Film Projection Services - Projection, Screen, and AV Rental - 6/3/15	\$1,872.50	187351	2016-1051DEP	6/1/2016	Deutsch, Inc.
15	21-001-520-3362-P045	DIA Cinetopia Festival - Hotel Accomodations for Deutsch Inc. Sound Staff - 6/1/16 to 6/3/16	\$ 826.20	187684	5366	6/6/2016	Best Western Greenfield Inn
16	21-001-520-3385-P045	Generator for DIA Law n - Delivery and Pickup Charge - 6/2/16	\$ 940.88	187653	137794021-001	6/7/2016	United Rentals (North America)
17	21-001-315-3325-P045	DIA Away - Driver Time, Fuel, Lodging Warren 8/15/16	\$ 976.40	189859	7187	8/15/2016	Mobility Resource Associates
18	21-001-315-3373-P045	Bus Reimbursement - One 56 Passenger Bus each - River Rouge, Wyandotte/Redford, CXL Livonia, Belleville, CXL Hamtramck and CXL Wayne, One 37 Passenger Bus - Detroit, One 17 Passenger Chaser Vehicle - 10/15/16	\$6,025.00	190029	16-187	10/20/2016	Premium Event Services
19	21-001-402-3319-P045	William Meyer Scarab Beetle per diem & appearance - Author Talk 10/15/16	\$ 666.60	190823	OCT-15-16	12/7/2016	William R. Meyer
20	21-001-505-3316-P045	DIA Concert of Colors - Astrid Hadad (performer) - 7/17/16	\$6,000.00	188342	JULY17-16	7/18/2016	Folklore Productions, Inc.
21	21-001-505-3316-P045	Community Partnership to plan and develop programming for Dance Exhibit and assist its execution 3/16 - 6/16	\$2,500.00	186032	JUNE10-16LOSTCHK	6/17/2016	ARTLABJ
22	21-001-505-3325-P045	Concert of Colors - Bar drinks and staff - 7/17/16	\$ 448.00	188949	239781	7/25/2016	SODEXHO
23	21-001-505-3362-P045	Concert of Colors - Hotel Accomodations for John Sims - Astrid Hadad Band Member - 7/15/16-7/17/16	\$ 572.68	188572	639	7/18/2016	The Inn on Ferry Street
24	21-001-505-3542-P045	2016 Ofrenda Gallery Sinage 10/17/16	\$ 820.42	190292	7657	10/21/2016	Ideation Signs & Communications
25	21-001-520-3353-P045	Research and Acquisition of Egyptian Silent Films in Cairo - 8/22/16	\$ 500.00	189345	2/8	8/22/2016	ZAWYA