

Independent Accountant’s Report
 on Applying Agreed-upon Procedures

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

We have performed the procedures enumerated below, which were agreed to by the Detroit Institute of Arts, Inc. and the Oakland 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 Oakland County Residents” of the Art Institute Service Agreement between the Oakland 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 Oakland 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.”

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

Transportation	\$125,988.44
Staff time - Group Reservations, School Relations Coordinator, Gallery Teachers, and Community Relations	\$106,706.00
Total School Program Spending	\$232,694.44
Service Agreement	\$150,000.00
Variance	\$82,694.44

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The procedures and the associated findings are as follows:

1) Transportation

- a) We obtained the DIA general ledger detail for the Oakland 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 Oakland County Art Institute Authority report prepared by the DIA. Although the amount for transportation per the DIA general ledger agreed to the preliminary Oakland County Art Institute Authority report, we noted that the transportation expense reported in the preliminary Oakland 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 Oakland County Art Institute Authority report prepared by the DIA includes supplies, including samples #11 and #25 in Exhibit I. Other than noting that \$3,313 of supplies were being allocated to Oakland 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 Oakland County transportation expense.

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 Oakland 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 20,871. 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 Oakland County Art Institute Authority report. We noted that the preliminary Oakland 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.

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3) Staff Time

- a) We obtained the DIA general ledger detail for the staff time - group reservations, learning and interpretation, gallery teachers, and community relations expense accounts for the period from January 1, 2016 through December 31, 2016 and compared the amount to the expense reported in the preliminary Oakland 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 Oakland 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 Oakland 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 Oakland County based on DIA's methodology described below.
 - i) In the Learning and Interpretation department, there is a school relations coordinator position whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb counties under the student curriculum development section of the service agreement with the 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 Oakland County.
 - 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 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, 24 percent, or \$47,187, was allocated to Oakland County.

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- iii) In the group reservations department, there are four positions whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb counties under the student curriculum development section of the service agreement with the Art Institute Authority. The wages and fringes of the group reservations department are allocated to the Counties under the student curriculum development section of the service agreement with the Art Institute Authority based on the percentage of tri-county school reservations compared to total reservations in the DIA's group reservation system. For the 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 Art Institute Authority. The allocation to Oakland County is based on the percentage of Oakland County school reservations compared to the total tri-county school reservations. For the year ended December 31, 2016, 30 percent of the \$165,036, or \$49,725, of the group reservations department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb counties was allocated to Oakland County.

- iv) In the community relations department, there is one position, the director of community relations, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb counties under the student curriculum development section of the service agreement with the Art Institute Authority. The wages and fringe benefit expenses were reduced by wages and fringe benefit expenses associated with the Inside/Out program. The wages and fringes of the community relations department are allocated to the counties under the student curriculum development section of the service agreement with the Art Institute Authority at a rate of 5 percent of the director of community relation's wages and fringes. For the year ended December 31, 2016, 2.08 percent, or \$5,724, of the community relations director's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb counties under the student curriculum development section of the service agreement with the Art Institute Authority. Approximately 33 percent of the \$5,724, or \$1,908, of the community relations department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb counties was allocated to Oakland County.

Section 2.4.4 - Senior Programs:

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

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

Senior Centers Millage Program (CWA) Marketing, Exposes	\$117,461.44
Staff Time - Community Relations, Group Reservations	\$23,080.00
Total Senior Program Spending	\$140,541.44
Service Agreement	\$100,000.00
Variance	\$40,541.44

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 Oakland 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 Oakland 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 Oakland 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 Oakland County expense accounts.

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 Oakland 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 Oakland County Art Institute Authority report.
- b) We agreed the amounts reported in the general ledger for total staff time expenses to summary payroll data maintained by the DIA. No exceptions were identified.

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- c) We recalculated the expense allocation to Oakland 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 Oakland 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 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 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 Oakland County.
- ii) In the group reservations department, there are four positions whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb counties under the senior programs section of the service agreement with the 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 Art Institute Authority. The allocation to Oakland County is based on the percentage of Oakland County senior trip reservations compared to the total tri-county senior trip reservations. For the year ended December 31, 2016, 49 percent of the \$34,321, or \$16,680, of the total group reservation department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb counties was allocated to Oakland County.

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

DIA Away, County Days, Community Group Program	\$300,827.94
Staff Time - Community Relations, Group Reservations, Public Programs, and Learning and Interpretation	\$89,981.00
Total Investment	\$390,808.94
Service Agreement	\$300,000.00
Variance	\$90,808.94

The procedures and the associated findings are as follows:

I) DIA Away, County Days, Community Group Programs

- a) We obtained the DIA general ledger detail for the Oakland 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 Oakland 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 Oakland 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 Oakland County at a rate determined by the level of benefit received by Oakland County. No exceptions were identified in the testing of the sample of transactions accounted for in the Oakland County expense accounts. There was no exception identified in recalculating the expense allocation to Oakland County based on the DIA’s methodology described above.

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- 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 58 and one half-day DIA Away trips in Oakland County in 2016. Therefore, the total amortized cost allocated to Oakland County was \$184,143.96. 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 Oakland 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 Oakland 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 Oakland 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 Oakland 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 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 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 Oakland 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 community collaboration section of the service agreement with the Art Institute Authority. The wages and fringes of the group reservations department are allocated to the Counties under the community collaboration section of the service agreement with the Art Institute Authority based on the percentage of tri-county community group reservations compared to total reservations in the DIA's group reservation system. For the 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 Art Institute Authority. The allocation to Oakland County is based on the percentage of Oakland County community group reservations compared to the total tri-county community group reservations. For the year ended December 31, 2016, approximately 55 percent of the \$18,766, or \$10,426, of the group reservations department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb counties was allocated to Oakland County.
- 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 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 Art Institute Authority based on actual hours worked on specific community collaboration projects. For the 11 positions, we agreed the project hours allocated to Oakland 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 25 percent of the \$21,252, or \$5,299, of wages and fringes expenses was allocated to Oakland 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 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 Oakland 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 Oakland 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 Oakland County.

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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 Oakland County Residents" of the Art Institute service agreement between the Oakland 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.

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

Plant & Moran, PLLC

March 24, 2017

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

	Account	Description	Amount	Check #	Invoice Number	Date	Vendor
1	21-001-402-3373-E068	Transportation: Two busses, from/to Brandon High School 1/7/16	\$ 906.24	185235	00000003448	1/21/2016	Brandon Schools
2	21-001-402-3373-E068	Transportation: Two busses, from/to Milford High School 2/18/16	\$ 1,192.00	185423	134287	1/19/2016	Trinity Inc.
3	21-001-402-3373-E068	Transportation: Mileage for three busses from/to Walled Lake Northern High School 2/24/16	\$ 1,153.47	186193	CW317DIA	3/17/2016	Walled Lake Consolidated Schools
4	21-001-402-3373-E068	Transportation: Farmington High School 2/4/16, Harrison High School 2/26/16	\$ 716.13	186165	AR104612	3/14/2016	Farmington Public Schools
5	21-001-402-3373-E068	Transportation: Two busses, from/to Levy Middle School 3/9/16	\$ 340.00	186347	47790	4/6/2016	DHT Transportation
6	21-001-402-3373-E068	Transportation: 8th grade class from/to Derby Middle School 4/15/19	\$ 1,440.61	186641	23282	4/15/2016	Birmingham Public Schools
7	21-001-402-3373-E068	Transportation: Mileage for two busses from/to Donelson Hills 4/14/16	\$ 532.00	186724	T-16123269	4/21/2016	Waterford School District
8	21-001-402-3373-E068	Transportation: Mileage and driver wage for three busses, from/to Keith Elementary School	\$ 912.75	187163	3/22/16	5/4/2016	Walled Lake Consolidated Schools
9	21-001-402-3373-E068	Transportation: Mileage for two busses from/to Mott High School 5/20/16	\$ 516.50	187503	T-16123363	6/2/2016	Waterford School District
10	21-001-402-3373-E068	Transportation: Two busses from/to Pontiac Public School #02343 6/9/16	\$ 481.54	187882	11237031	6/13/2016	First Student, Inc.
11	21-001-402-3451-E068	DIA buttons for school field trips	\$ 1,656.50	187795	0616-22131	6/15/2016	Versacom Inc.
12	21-001-402-3373-E068	Transportation: Two busses from/to Southfield Morris Adler Elementary 3/15/16	\$ 340.00	186326	47786	4/6/2016	DHT Transportation
13	21-001-402-3373-E068	Transportation: Three busses from/to Sashabaw Middle School 4/27/16	\$ 3,716.00	186821	APR27-16	5/3/2016	Clarkston Schools Intermediate Music Association
14	21-001-402-3373-E068	Transportation: Three busses from/to Oak Park Nova Discipline Academy 4/19/16	\$ 510.00	187059	47396	5/9/2016	DHT Transportation
15	21-001-402-3373-E068	Transportation: Two 56 passenger busses from/to Bloomfield Hills Middle School 6/1/16	\$ 1,298.00	187496	5606	6/1/2016	Trinity Inc.
16	21-001-402-3373-E068	Transportation: Charter busses from/to West Hills Middle School 5/24/16	\$ 2,250.00	187458	A0000454	5/24/2016	Bloomfield Hills School District
17	21-001-402-3373-E068	Transportation: Busses from/to Oakland County Schools - Meadowbrook 3/17/16, Hampton 3/22/16, Stoney Creek High 3/29/16, Delta Kelly 2/4/16 and Adams High 2/17/16	\$ 1,666.08	186604	A0000130	4/13/2016	Rochester Community Schools
18	21-001-402-3373-E068	Transportation: Three charter busses from/to Dublin Elementary School 4/27/16	\$ 2,235.00	186740	134433	4/19/2016	Trinity Inc.
19	21-001-402-3373-E068	Transportation: Busses from/to Farmington Longacre Elementary School 11/5/16	\$ 1,170.00	190451	13580	11/5/2016	Trinity Inc.
20	21-001-402-3373-E068	Transportation: Four busses (200 students and chaperones) from/to Sashabaw Middle School 11/3/16	\$ 3,716.00	190678	11/3/2016	11/15/2016	Clarkston Schools Intermediate Music Association
21	21-001-402-3373-E068	Transportation: Six busses from/to Berkshire Middle School 11/17/16 & 11/18/16	\$ 3,810.00	190712	65098-99	11/22/2016	National Trails Inc.
22	21-001-402-3373-E068	Transportation: Charter bus from/to Whitman Elementary in Pontiac 11/15/16	\$ 192.50	190819	24	11/18/2016	Kirk in the Hills Presbyterian Church
23	21-001-402-3373-E068	Transportation: Miles and driver wage for five busses from/to Mott High School 11/1/16	\$ 1,573.00	190870	T-17012178	11/18/2016	Waterford School District
24	21-001-402-3373-E068	Transportation: Two busses from/to Southfield Kennedy Learning Center 12/15/16	\$ 850.00	191187	15953	12/15/2016	Trinity Inc.
25	21-001-402-3451-E068	DIA buttons for school field trips	\$ 1,656.50	189484	0416-22060	4/20/2016	Versacom Inc.

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Exhibit II

	Account	Description	Amount	Check #	Invoice Number	Date	Vendor
1	21-001-315-3371-P041	Senior Thursdays Reception 5/5/16	\$ 472.50	187171	239603	5/6/2016	Sodexo Inc. & Affiliates
2	21-001-315-3373-P041	Transportation: 56 passenger bus for Rochester Old Person's Commission 2/3/16	\$ 875.00	185272	16-025	2/12/2016	Premium Event Services
3	21-001-315-3373-P041	Transportation: Two 52 Passenger Busses - Kathleen's Adult Day Care Center & Troy Senior Center 3/17/16	\$ 1,750.00	186000	16-043	3/18/2016	Premium Event Services
4	21-001-315-3373-P041	Transportation: 52 passenger bus from/to Waterford and West Bloomfield, 52 passenger bus from/to Royal Oak, 56 passenger bus from/to Farmington Hills 4/14/16	\$ 2,625.00	186738	16-068	4/23/2016	Premium Event Services
5	21-001-315-3373-P041	Transportation: 56 passenger bus from/to City of Novi Meadowbrook Commons 6/2/16	\$ 825.00	187450	16-092	6/1/2016	Premium Event Services
6	21-001-315-3373-P041	Transportation: 52 passenger bus for Jewish Community Center, 56 passenger bus for Clawson/Berkley/Oak Park community seniors, 30 passenger bus for St. George Orthodox Church 6/9/16	\$ 2,625.00	187808	16-105	6/16/2016	Premium Event Services
7	21-001-315-3373-P041	Transportation: 52 passenger bus for 920 on the Park 6/16/16	\$ 875.00	187808	16-108	6/16/2016	Premium Event Services
8	21-001-315-3441-P041	Senior Thursdays quarter page ad in Troy Times, Birmingham/Bloomfield Eagle, Royal Oak Review, West Bloomfield Beacon, Woodward Talk, Rochester Post, Southfield Sun, and Farmington Press 2/11/16	\$ 3,070.56	185558	0652878-IN	2/10/2016	C & G Newspapers
9	21-001-315-3441-P041	Michigan Prime quarter page print ad for Senior Thursdays 2/7/16	\$ 507.75	186366	0006460838	4/1/2016	Michigan.com
10	21-001-315-3441-P041	Senior Thursdays Advertisement: The Oxford Leader 3/16/16	\$ 194.00	186782	378886	3/16/2016	Sherman Publications
11	21-001-315-3441-P041	Quarter page ad for Senior Thursdays in Michigan Catholic 4/29/16	\$ 227.34	187334	MICA52688-004	4/28/2016	Michigan Catholic
12	21-001-315-3441-P041	Senior Thursdays Advertisement: Vitality magazine and theoaklandpress.com 5/6/16-5/20/16	\$ 363.00	187590	5/1-31/16	6/1/2016	21st Century Media Newspapers LLC
13	21-001-315-3441-P041	Senior Thursdays Advertisement: www.spinalcolumnonline.com 4/20/16	\$ 400.00	187626	19780	4/20/2016	Kingsett LLC
14	21-001-315-3318-P041	Theater performance for non-paying senior citizen group 9/22/16	\$ 116.65	189999	39449	10/17/2016	Music Box Films
15	21-001-315-3371-P041	Senior Thursdays reception 7/7/16	\$ 360.00	188348	239764	7/10/2016	Sodexo
16	21-001-315-3373-P041	Transportation: 37 passenger bus from/to West Bloomfield JVS Senior Service Corps, 56 passenger bus from/to Heritage Place of Lake Orion, 39 passenger bus from/to South Lyon Center for Active Adults 7/21/16	\$ 2,625.00	188617	16-142	7/25/2016	Premium Event Services
17	21-001-315-3373-P041	Transportation: Two 56 passenger busses from/to Villas of Beacon Hill and Temple Israel Thursday 8/4/16	\$ 1,750.00	188855	16-151	8/9/2016	Premium Event Services
18	21-001-315-3373-P041	Transportation: 56 passenger bus for Royal Oak Senior Center 10/13/16	\$ 875.00	190029	16-183	10/17/2016	Premium Event Services
19	21-001-315-3373-P041	Transportation: 56 passenger busses for Royal Oak Senior Center, Troy Senior Center, and West Bloomfield Parks & Rec Thursday, 11/17/16	\$ 2,625.00	190524	16-209	11/15/2016	Premium Event Services
20	21-001-315-3373-P041	Transportation: Two 56 passenger busses for St. James Prime Timers in Novi and Birmingham Next 11/3/16	\$ 1,750.00	190978	16-207	11/15/2016	Premium Event Services
21	21-001-315-3441-P041	Senior Thursdays quarter page ad in Madison Park News, Troy Times, Birmingham/Bloomfield Eagle, Royal Oak Review, West Bloomfield Beacon, Woodward Talk, Rochester Post, Southfield Sun, and Farmington Press 10/26/16	\$ 2,878.65	190657	0670634-IN	10/26/2016	C & G Newspapers
22	21-001-315-3441-P041	Senior Thursdays Advertisement: WMXD Radio Ad, Fall 2016	\$ 1,286.56	190765	1010245583	10/30/2016	Clear Channel Communications
23	21-001-315-3441-P041	Senior Thursdays Advertisement: WOMC Radio Ad, Fall 2016	\$ 3,011.72	190783	1155228668	10/23/2016	WOMC-FM CBS Radio - Detroit
24	21-001-315-3441-P041	Senior Thursdays Advertisement: Milford Times, Novi/Northville HTW, South Lyon Herald, Birmingham ECC and Farmington OBS 11/3/16-11/17-16	\$ 1,334.44	191378	0006729043	11/28/2016	Michigan.com
25	21-001-315-3441-P041	31.5 inch print and online ad for seniors in Vitality and Oakland Press November 2016	\$ 1,100.00	191335	11/1-30/2016	11/30/2016	21st Century Media

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

Exhibit III

	Account	Description	Amount	Check #	Invoice Number	Date	Vendor
1	21-001-315-3316-P046	IDA Becoming a Dancer Program 5/12/16	\$ 1,000.00	186080	MAY2016-DEP	3/25/2016	Nehemiah Kish
2	21-001-315-3319-P046	IDA Becoming A Dancer Program 5/11/16-5/15/16	\$ 499.95	186864	MAY12-14/16	5/3/2016	Curtis A. Probel
3	21-001-315-3325-P046	Continuing Medical Education Certification of Art & Health Conference 4/21/16	\$ 333.30	188290	19305	5/11/2016	Beaumont
4	21-001-315-3362-P046	Hotel Stay Nehemiah Kish and Curtis Probel - Studying Dancers - 5/11/16-5/15/16	\$ 537.68	187165	9531	5/15/2016	Westin Book Cadillac
5	21-001-315-3371-P046	DIA Away custom buttons 7/5/16	\$ 1,915.95	188215	7144	7/5/2016	Mobile Resource Associates Inc.
6	21-001-315-3373-P046	Transportation: 56 passenger bus from/to Wixom, 56 and 24 passenger busses from/to Waterford, 56 and 24 passenger busses from/to Clarkston, 4/12/16	\$ 4,275.00	186738	16-055	4/14/2016	Premium Event Services
7	21-001-402-3319-P046	Speaking engagement for author Lisa See 4/12/16	\$ 1,000.00	186515	APR12-16	1/28/2016	Bloomfield Township Public Library
8	21-001-402-3373-P046	Transportation: 34 passenger bus to/from Auburn Hills MORC 6/9/16	\$ 775.00	188057	16-131	6/30/2016	Premium Event Services
9	21-001-505-3316-P046	Performance for dance programming 4/17/16	\$ 1,250.00	187096	APR17-16	5/20/2016	Detroit Dance Collective
10	21-001-315-3316-P046	Arts & Health Symposium Speaker Fee 4/21/16	\$ 166.65	188674	100	8/3/2016	Grace C Barron
11	21-001-315-3318-P046	Alice in Wonderland full screen DVD rental 12/26/16-12/27/16	\$ 134.32	189199	RG1366504	8/15/2016	Swank Motion Pictures Inc.
12	21-001-315-3319-P046	Delivery of one tea set, pedestal, and vitrine from DIA to Meadow Brook Hall 11/2/16	\$ 390.00	191205	2653	11/2/2016	Fine Art Services and Transportation, Inc.
13	21-001-315-3325-P046	Ford Arts, Beats & Eats 2016 Sponsorship in Royal Oak 9/2/16-9/5/16	\$ 29,000.00	188339	ABE2016-044	7/19/2016	Arts, Beats & Eats
14	21-001-315-3362-P046	Transportation: Mileage expenses related to community outreach 9/12/16-10/1/16	\$ 64.23	190532	E/R9/12-10/1/16	11/10/2016	Kathryn Dimond
15	21-001-315-3373-P046	Transportation: 56 passenger busses from/to Southfield, Waterford, Troy, Novi and Clawson, and one 18 passenger Chaser Vehicle, 10/8/16 Oakland County Days	\$ 4,912.50	190029	16-184	10/17/2016	Premium Event Services
16	21-001-402-3319-P046	William Meyer Scarab Beetle per diem & appearance - Author Talk 10/15/16	\$ 666.80	190823	OCT-15-16	12/7/2016	William R. Meyer
17	21-001-402-3325-P046	20' x 20' tent, tables and chairs for Dragon on the Lake 8/27/16-8/28/16	\$ 300.00	190651	1022	9/1/2016	Orion Art Center
18	21-001-402-3362-P046	Transportation: Mileage from/to Novi Woods 11/9/16 and Holly Academy 11/15/16	\$ 86.86	190503	E/RI 1/9&15/16	11/17/2016	Ian Rapnicki
19	21-001-315-3371-P046	College Staff Networking Event Reception 10/21/16	\$ 529.28	190881	239979	10/31/2016	Sodexo Inc. & Affiliates
20	21-001-402-3373-P046	Transportation: Two 41 passenger busses for MORC 9/22/16 and 9/29/16	\$ 1,650.00	190029	16-181	10/17/2016	Premium Event Services
21	21-001-402-3362-P046	Mileage for DIA Away program at Heritage Elementary, Highland 2/1/16 and 2/3/16	\$ 86.06	185148	E/R2/1-2/16	2/4/2016	Ian Rapnicki
22	21-001-505-3316-P046	Performance for dance programming 4/17/16	\$ 99.99	188577	APR17-16-LOSTCHK	5/31/2016	Minjae Kim
23	21-001-505-3325-P046	2016 Ofrenda Lighting Setup 10/7/16	\$ 164.78	191375	V0187256	10/7/2016	Lighting Supply Company
24	21-001-505-3542-P046	2016 Ofrenda Gallery Signage 10/17/16	\$ 820.42	190292	7657	10/21/2016	Ideation Signs and Communications
25	21-001-520-3318-P046	DIA Film Rentals / Screenings (3 films) - 12/28/16 - 12/31/16	\$ 399.96	191115	5350	12/27/2016	GKIDS Inc.