

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, 2014. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

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

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

Section 2.4 (B) - Student Curriculum Development:

The contractual language reads as follows: "The DIA will provide transportation subsidies to Macomb Schools during the 2013-2014 academic year and shall extend transportation subsidies to the curriculum based grade program participants throughout the entire term during which the millage is levied. Based on past attendance levels and DIA capacity, the DIA is proposing an annual transportation set-aside of at least \$75,000. That amount will ensure free admission and transportation to more than 8,000 students and teachers and approximately 265 classrooms."

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According to the preliminary 2014 Macomb County Art Institute Authority report prepared by the DIA, total spending on school programs was as follows:

Category	Value
Transportation	\$ 45,951.00
Admission (January-September)	\$ 34,900.00
Staff time - Group reservations, School Relations Coordinator & Gallery Teachers	\$ 36,984.06
Total school program spending	\$ 117,835.06
Service agreement	\$ 75,000.00
Variance	\$ 42,835.06

The procedures and the associated findings are as follows:

1) Transportation

- a) We obtained the DIA general ledger detail for the Macomb County transportation expense account for the period January 1, 2014 through December 31, 2014 and compared the amount to the transportation expense reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary Macomb County Art Institute Authority report.
- b) We agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for a sample of transactions, as identified in Exhibit I. The sample of 25 transactions was judgmentally selected and we reviewed the supporting documentation to ensure the expense was valid and classified in the proper expense account. No exceptions were identified in the testing of the sample of transactions accounted for in the Macomb 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, 2014 through September 30, 2014 reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA to data maintained in the DIA's group reservation system. We noted that the admission expense reported in the preliminary Macomb County Art Institute Authority report is calculated based on the total number of students reserved for field trips to the DIA. 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 8,725. 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 preliminary Macomb County Art Institute Authority report.
- b) We recalculated the admission expense reported in the preliminary 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 DIA charged admission from January 1, 2014 through September 30, 2014. The \$34,900 was recalculated by multiplying 8,725 students from January 1, 2014 to September 30, 2014, by the \$4 per student costs utilized by the DIA. No exceptions were identified. The DIA eliminated the admission expense commencing October 1, 2014 and replaced it with the cost of gallery teachers, which is calculated in step 3 below.
- 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, learning and interpretation, and gallery teachers expense accounts for the period January 1, 2014 through December 31, 2014 and compared the amount to the expense reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary Macomb County Art Institute Authority report.
- b) We agreed the amounts reported in the general ledger for total staff time expenses to summary payroll data maintained by the DIA. No exceptions were identified.
- c) We recalculated the expense allocation to Macomb County by reviewing data maintained in the DIA's group reservation system and internal departmental reports.

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- 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 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, 2014, 100 percent, or \$15,352, 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. 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, 2014, 15 percent, or \$2,258, of the Learning and Interpretation school relations coordinator position's wages and fringes expenses was allocated to Macomb County. No exceptions were identified in recalculating the expense allocation to Macomb County based on the DIA's methodology described above.
- ii) Beginning October 1, 2014, the DIA eliminated the per student admission expense and replaced it with the cost of gallery teachers. There are ten gallery teachers 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 number of students that participated in field trips to the DIA in the fourth quarter of 2014. For the period ending December 31, 2014, \$55,657, of the gallery teachers' department's wages and fringes expenses were allocated to Oakland, Wayne, and Macomb Counties. Of the \$55,657, 21 percent, or \$11,382, was allocated to Macomb County. No exceptions were identified in recalculating the expense allocation to Macomb County based on the DIA's allocation methodology.

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- iii) In the group reservations department, there are two positions, 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 curriculum development section of the service agreement with the Art Institute Authority. The wages and fringes of the group reservations department are allocated to the Counties under the student curriculum development section of the service agreement with the Art Institute Authority based on the percentage of Tri-County school reservations compared to total reservations in the DIA's group reservation system. For the period ended December 31, 2014, 68 percent, or \$158,742, of the group reservations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties under the student curriculum development section of the service agreement with the Art Institute Authority. The allocation to Macomb County is based on the percentage of Macomb County school reservations compared to the total tri-county school reservations. For the period ended December 31, 2014, approximately 15 percent of the \$158,742, or \$23,345, of the group reservations department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb Counties was allocated to Macomb County. No exceptions were identified in recalculating the expense allocation to Macomb County based on the DIA's methodology described above.

Section 2.4 (D) - Senior Programs:

The contractual language reads as follows: "The DIA shall initiate a subsidized tour program for Macomb County seniors. Based on past attendance, the museum will initially set aside \$50,000 annually for a subsidized senior program. This will fund 30 senior tours including transportation, a 30-minute lecture by a museum volunteer or staff member and access to the galleries."

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

Category	Value
<i>Come Wonder Around</i> (CWA) Millage Program, marketing, expos	\$ 37,927.28
<i>Behind the Seen</i> in-kind value	\$ 1,000.00
Staff time - Community relations, group reservations	\$ 10,898.55
Total senior program spending	\$ 49,825.83
Service agreement	\$ 50,000.00
2013 Carryover*	\$ 3,837.00
Variance	\$ (4,011.17)

* The DIA revised the treatment of certain expenditures in August 2014 and applied the revised treatment retroactively to 2013. Therefore, the 2013 carryover amount does not agree to the original 2013 balance.

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, 2014 through December 31, 2014 and compared the amount to the program expenses reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA. We noted that the program expenses consisted of transportation, hospitality, marketing, and advertising. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary Macomb County Art Institute Authority report.
- b) We agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for a sample of transactions, as identified in Exhibit II. The sample of 25 transactions was judgmentally selected and we reviewed the supporting documentation to ensure the expense was valid and classified in the proper expense account. There were no exceptions identified in the testing of the sample of transactions accounted for in the Macomb County expense accounts.

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- c) We recalculated the guided gallery tour expense, included in the \$37,927.28 in the table above, reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA. We obtained data from the DIA's group reservation system and internal departmental reports and noted that the total number of seniors reserved for *Come Wonder Around* trips to the DIA was 657. 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 preliminary Macomb County Art Institute Authority report.
- d) We recalculated the guided gallery tour expense reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA by multiplying the number of seniors reserved for *Come Wonder Around* trips by the \$5 per senior fee utilized by the DIA. Of the \$37,927.28, \$3,285 was recalculated by multiplying 657 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.

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, 2014 through December 31, 2014 reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA to data maintained in the Learning & Interpretation department reports. We noted that *Behind the Seen* (formerly Speaker's Bureau) volunteers conducted 10 talks at various locations, including libraries, senior centers, and community centers.
- b) We recalculated the expense related to the talks provided through the *Behind the Seen* program, reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA. We noted the DIA assumed an in-kind value 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 10 talks at various locations. We recalculated the amount reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA by multiplying the number of talks by the \$100 value utilized by the DIA. The \$1,000 expense was recalculated by multiplying 10 talks by the \$100 value per talk. No exceptions were identified.

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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, 2014 through December 31, 2014 and compared the amount to the expense reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary Macomb County Art Institute Authority report.
- b) We agreed the amounts 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 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 fringes of the community relations department are allocated to the Counties at a rate of approximately 13 percent of the full department cost under the senior programs section of the service agreement with the Art Institute Authority. The director of community relations' time is allocated 10 percent to senior programs and 90 percent to community collaborations. The community relations coordinator's time is allocated 40 percent to senior programs and 60 percent to community collaborations. The allocations are determined by the DIA based on the estimated usage of time in each function (senior programs vs. community collaborations) for each position. The wages and fringes are then divided evenly among the three counties. For the period ended December 31, 2014, approximately 13 percent, or \$22,098, of the community relations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties under the senior programs section of the service agreement with the Art Institute Authority. For the period ended December 31, 2014, \$7,366 of the community relations department's wages and fringes expenses was allocated to Macomb County. No exceptions were identified in recalculating the expense allocation to Macomb County based on the DIA's methodology described above.

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- ii) In the group reservations department, there are two positions, 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 agreement with the Art Institute Authority. The wages and fringes of the group reservations department are allocated to the Counties based on the percentage of tri-county senior trip reservations compared to total trip reservations in the DIA's group reservation system. For the period ended December 31, 2014, approximately 9 percent, or \$20,315, of the group reservation department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties under the senior programs section of the service agreement with the Art Institute Authority. The allocation to Macomb County is based on the percentage of Macomb County senior trip reservations compared to the total tri-county senior trip reservations. For the period ended December 31, 2014, 17 percent of the \$20,315, or \$3,533, of the total group reservation department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb Counties was allocated to Macomb County. No exceptions were identified in recalculating the expense allocation to Macomb County based on the DIA's methodology above.

Section 2.4 (E) - Community Collaborations:

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

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

Category	Value
Inside/Out, Community Trips, DIA Away	\$ 185,997.77
Curator talks, consulting, donations (In-kind)	\$ 5,924.25
Staff time - Community relations, group reservations, public programs	\$ 67,544.57
Total Investment	\$ 259,466.59
Service agreement	\$ 75,000.00
2013 Shortfall *	\$ 20,010.00
2014 Goal	\$ 95,010.00
Variance	\$ 164,456.59

* The DIA revised the treatment of certain expenditures in August 2014 and applied the revised treatment retroactively to 2013. Therefore, the 2013 shortfall amount does not agree to the original 2013 balance.

The procedures and the associated findings are as follows:

- I) Inside/Out, Community Trips, DIA Away
 - a) We obtained the DIA general ledger detail for the Macomb County expenses related to community programs, including Inside/Out, DIA Away, and other community group programs, for the period January 1, 2014 through December 31, 2014 and compared the amount to the expense reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary Macomb County Art Institute Authority report.

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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 25 transactions was judgmentally selected and we reviewed the supporting documentation to ensure the expense was valid and classified in the proper expense account. We noted that certain expenses were allocated to Macomb County at a DIA determined rate of 23 percent based on the County's proportion of property tax revenue collected and distributed to the DIA compared to the tri-county property tax revenue collected and distributed to the DIA. No exceptions were identified in the testing of the sample of transactions accounted for in the Macomb County expense accounts. There was one exception identified in recalculating the expense allocation to Macomb County based on the DIA's methodology described above. Sample transaction #18 in Exhibit III in the amount of \$3,650 was allocated 25 percent to Macomb County and 75 percent to Oakland County. Based on the methodology described above, the allocation should have been 34 percent to Macomb County and 66 percent to Oakland County. The monetary impact of the exception is that \$1,300 was under-allocated to Macomb County.
- c) We obtained an understanding from the DIA on how DIA Away costs are allocated to Oakland, Wayne, and Macomb Counties. The DIA has a 5-year contract with MRA for the DIA Away trailer with total estimated costs of \$1,825,700. Over the life of the 5-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 6 DIA Away trips in Macomb County in 2014. Therefore, the total amortized cost allocated to Macomb County was \$18,886.56. No exceptions were identified in recalculating the amortization expense per trip 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, 2014 through December 31, 2014 reported in the preliminary 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 \$5,924.25 above and related to curator talks conducted during the year, reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA. Based on detail provided by the DIA, there were 2 curator talks conducted during 2014. 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 \$1,000, included in the \$5,924.25 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.

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- c) We obtained a listing of the consulting, donations, and other in-kind contributions provided by the DIA for the period January 1, 2014 through December 31, 2014 and recalculated the expense reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA using data maintained in the DIA's group reservation system. We noted \$579.25 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. We also obtained a listing of in-kind contributions for fairs and festivals materials. We noted \$345 in total in-kind contributions for fairs and festivals materials. No exceptions were identified in recalculating the expense.
- d) We obtained a listing of the Community Partnership Programs conservation tours provided by the DIA for the period January 1, 2014 through December 31, 2014 and recalculated the expense reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA. Based on detail provided by the DIA, there were 2 conservation tours given during 2014. We noted that the DIA assigned values of \$2,500 and \$1,500 to the tours. We calculated the expense of \$4,000, included in the \$5,924.25 above, by taking the assigned value of each conservation tour, less the actual charges to the community groups, if any. 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, 2014 through December 31, 2014 and compared the amount to the expense reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary Macomb County Art Institute Authority report.
- b) We agreed the amounts reported in the general ledger for total staff time expenses to summary payroll data maintained by the DIA. No exceptions were identified.

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- c) We recalculated the expense allocation to Macomb County by reviewing data maintained in the DIA's group reservation system and internal departmental reports.
 - i) In the community relations 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 community relations department are allocated to the Counties at a rate of approximately 87 percent of the full department cost under the community collaboration section of the service agreement with the Art Institute Authority. The director of community relations' time is allocated 10 percent to senior programs and 90 percent to community collaborations. The community relations coordinator's time is allocated 40 percent to senior programs and 60 percent to community collaborations. The remaining positions have their time allocated 100 percent to community collaborations. The allocations are determined by the DIA based on the estimated usage of time in each function (senior programs vs. community collaborations) for each individual. The wages and fringes are then divided evenly among the three counties. For the period ended December 31, 2014, approximately 87 percent, or \$151,090, of the community relations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties under the community collaborations section of the service agreement with the Art Institute Authority. For the period ended December 31, 2014, \$50,363 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 positions, 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 community collaboration section of the service agreement with the Art Institute Authority. The wages and fringes of the group reservations department are allocated to the Counties under the community collaboration section of the service agreement with the Art Institute Authority based on the percentage of Tri-County community group reservations compared to total reservations in the DIA's group reservation system. For the period ended December 31, 2014, 4.5 percent, or \$10,474, of the group reservations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties under the community collaboration section of the service agreement with the Art Institute Authority. The allocation to Macomb County is based on the percentage of Macomb County community group reservations compared to the total tri-county community group reservations. For the period ended December 31, 2014, approximately 14 percent of the \$10,474, or \$1,514, of the group reservations department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb Counties was allocated to Macomb County. No exceptions were identified in recalculating the expense allocation to Macomb County based on the DIA's methodology described above.

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- iii) The public programming department staff includes project managers and other staff 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 individuals are allocated to the Counties based on actual hours worked on specific community collaboration projects. For the ten individuals, we agreed the project hours allocated to Macomb County to detail provided by the DIA with no exceptions. For the period ended December 31, 2014, \$5,996.53 of the Public Programming 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) 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 January 1, 2014 through December 31, 2014 and compared the amount to the expense reported in the preliminary Macomb County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary Macomb County Art Institute Authority report. For the period ended December 31, 2014, \$25,301 of wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. The wages and fringes are then divided evenly among the three counties because the DIA determined that the work performed by the studio outreach coordinator benefits all Counties equally. For the period ended December 31, 2014, 33 percent of the \$25,301, or \$8,434, of wages and fringes expenses was allocated to Macomb County. No exceptions were identified in recalculating the expense allocation to Macomb County based on the DIA's methodology described above.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the Detroit Institute of Arts, Inc.'s compliance with certain program requirements included in Section 2.4 "Privileges to Macomb County Residents" of the Art Institute service agreement between the Macomb County Art Institute Authority and the Detroit Institute of Arts, Inc. for the period ended December 31, 2014. Accordingly, we do not express such as opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

Plante & Moran, PLLC

April 8, 2015

Exhibit I

	Account Number	Description	Amount	Date	Vendor	Invoice Number	Check Number
1	21-001-402-3373-E069	Transportation to and from DIA for Black Elementary School (Sterling Heights) for bus services 2013-2014 Part II- 14 trips at \$170= \$2,380	\$ 2,380.00	2/4/2014	DHT	41604	171178
2	21-001-402-3373-E069	Transportation to and from DIA for St. Germaine (St. Clair Shores) for bus services on 11/21/14 through 11/24/14	622.00	2/25/2014	South Lake Schools	6776	171403
3	21-001-402-3373-E069	47 PAX and 1-36 PAX for Clinton Twp Macomb Intermediate Middle School	1,700.00	2/25/2014	Premium Event Services	14-020	171485
4	21-001-402-3373-E069	Transportation to and from DIA for Edison Elementary School for 2 buses	376.50	5/16/2014	Fraser Public Schools	01170	173059
5	21-001-402-3373-E069	Transportation to and from DIA for Cresecentw ood Elementary (Warren) for 3 buses	510.00	3/19/2014	DHT	42286	171885
6	21-001-402-3373-E069	Transportation to and from DIA for Black Elementary School (Sterling Heights) for bus services 2013-2014 Part III- 6 trips at \$170= \$1,020	1,020.00	3/19/2014	DHT	42163	171885
7	21-001-402-3373-E069	Transportation to and from DIA for Warren Mott H.S. for 3 buses	679.05	3/19/2014	Warren Consolidated Schools	22117	171962
8	21-001-402-3373-E069	Transportation to and from DIA for Eisenhower High on 9/23/14	308.89	12/5/2014	UTICOMSCH	081809-9/14	176627
9	21-001-402-3373-E069	Transportation to and from DIA for Jack Kennedy Middle School (Lake Shore) for 2/12/14 & 2/13/14	883.75	4/29/2014	Lake Shore Public Schools	14060	172682
10	21-001-402-3373-E069	Transportation to and from DIA for Lutheran High School North on 12/6/13 for 4.75 hours	295.00	6/4/2014	Lutheran HS Association	WINTER2013-2014	173495
11	21-001-402-3373-E069	Transportation to and from DIA for Hevel Elementary School (Romeo) for 2 buses on 4/25/14	553.40	6/5/2014	Romeo Community Schools	7313	173556
12	21-001-402-3373-E069	Transportation to and from DIA for Francis A. Higgins Elementary School for 2 buses on 5/13/14	571.34	6/5/2014	Lanse Creuse Public Schools	800	173537
13	21-001-402-3373-E069	Transportation to and from DIA Center Line HS for Honors World History Class for 1 bus	334.58	4/18/2014	Center Line Public Schools	71213	172450
14	21-001-402-3373-E069	Transportation to and from DIA for Black Elementary School (Sterling Heights) for bus services 2013-2014 Part VI- 7 trips at \$170= \$1,190	1,190.00	6/23/2014	DHT	43079	173664
15	21-001-402-3373-E069	Transportation to and from DIA for Jack Harvey Elementary 4th/5th grades - 3 buses on 4/2/14	641.36	6/23/2014	Utica Community Schools	009002	176653
16	21-001-402-3373-E069	Transportation to and from DIA for Mohaw k Elementary School (Chippewa Valley) for 2 buses on 6/3/14	361.00	10/8/2014	CHIPPEWAVALL	8836	174915
17	21-001-402-3373-E069	Transportation to and from DIA for Steenland Elementary (Roseville) for 3 buses for yearly program on 7/31/14	301.05	10/8/2014	ROSCOMSCH	29511	175323
18	21-001-402-3373-E069	Transportation to and from DIA for L'Anse Creuse Mddle School for 2 buses on 5/9/14	506.40	10/8/2014	LANCREPUBSCH	815	175495
19	21-001-402-3373-E069	Transportation to and from DIA for Westview (Fitzgerald) Summer Program - ELL students field trip for 1 bus	336.84	10/8/2014	FITZPUBLIC	TRIP #1173	174928
20	21-001-402-3373-E069	Transportation to and from DIA for Macomb Intermediate School District Bilingual program for 2 buses	351.04	11/4/2014	MACOMBINT	106285	176037
21	21-001-402-3373-E069	Transportation to and from DIA for Black Elementary School (Sterling Heights) for bus services 2013-2014 Part I- 15 trips at \$170= @\$2,550	2,550.00	11/6/2014	DHT	44376	176224
22	21-001-402-3373-E069	Transportation to and from DIA for Mt. Clemens Montessori Academy with bus provided by Continental Charters	525.00	11/18/2014	MTCLEMON	102	176335
23	21-001-402-3373-E069	Transportation to and from DIA for Int'l Academy of Macomb for 2 buses on 2 separate dates	1,560.00	11/18/2014	TRINITYINC	116100	176348
24	21-001-402-3373-E069	Transportation to and from DIA for Wilde Elementary School (Warren) 3rd graders for 2 buses	411.75	3/26/2014	Warren Consolidated Schools	22127	172069
25	21-001-402-3373-E069	Transportation to and from DIA for Carkenord School (L'Anse Creuse) for 2 buses	522.48	1/28/2014	Lanse Creuse Public Schools	698	171040

Exhibit II

	Account Number	Description	Amount	Date	Vendor	Invoice Number	Check Number
1	21-001-315-3371-P042	Waltonwood at Lakeside booking (Sterling Heights)	\$ 120.00	12/26/2014	Sodexho	238364	177468
2	21-001-315-3373-P042	Bus Reimbursement- 56 PAX Motor Coach for Clinton Township Italian American Club	875.00	1/28/2014	PREEVESER	13-265	171006
3	21-001-315-3373-P042	Bus Reimbursement- 18 PAX Mini for Clinton Township Partridge Creek	675.00	1/28/2014	PREEVESER	13-270	171006
4	21-001-315-3373-P042	Bus Reimbursement- 30 PAX Mini for Romeo St. Clements	825.00	1/23/2014	PREEVESER	13-267	171006
5	21-001-315-3373-P042	Bus Reimbursement- 20 PAX Mini for New Baltimore Parks & Recreation	750.00	2/25/2014	PREEVESER	14-010	171485
6	21-001-315-3373-P042	Bus Reimbursement- 35 PAX Mini for Lenox and Ray Townships	750.00	3/25/2014	PREEVESER	14-045	172156
7	21-001-315-3373-P042	Bus Reimbursement- 42 PAX ADA for Washinton Romeo Parks	825.00	5/22/2014	PREEVESER	14-083	173310
8	21-001-315-3373-P042	Bus Reimbursement- 35 PAX Mini for Utica Trinity Lutheran Church	750.00	5/22/2014	PREEVESER	14-084	173310
9	21-001-315-3373-P042	Bus Reimbursement- 35 PAX Mini for Clinton Township / St. Clair Shores	750.00	4/10/2014	PREEVESER	14-053	172440
10	21-001-315-3373-P042	Bus Reimbursement- 34 PAX ADA for Sterling Heights Township Village	825.00	6/23/2014	PREEVESER	14-106	173672
11	21-001-315-3441-P042	Allocation of marketing and advertising expenses. Total expenses were \$3,981.73. The allocation to the Counties was based on the proportion of property tax revenue collected and distributed to the Detroit Institute of Arts - 23% to Macomb, 43% to Oakland, and 34% to Wayne.	915.80	8/15/2014	N/A	N/A	N/A
12	21-001-315-3373-P042	Bus Reimbursement- 52 PAX Motor Coach for Sterling Heights National Church Residents	975.00	10/8/2014	PREEVESER	14-161	174780
13	21-001-315-3373-P042	Bus Reimbursement- 56 PAX Motor Coach for Romeo Parks & Rec Senior Center	875.00	10/8/2014	PREEVESER	14-168	175282
14	21-001-315-3373-P042	Bus Reimbursement- 18 PAX ADA for Sterling Heights Waltonwood at Lakeside	675.00	10/8/2014	PREEVESER	14-203	175274
15	21-001-315-3373-P042	Bus Reimbursement- 47 PAX Mini for Fraser Parks & Recreation	850.00	6/10/2014	PREEVESER	14-101	173672
16	21-001-315-3373-P042	Bus Reimbursement- 35 PAX Mini for Clinton Township Senior Center	725.00	10/29/2014	PREEVESER	14-225	175636
17	21-001-315-3373-P042	Bus Reimbursement- 35 PAX Mini for Sterling Heights Bethesda Church	725.00	11/4/2014	PREEVESER	14-252	176196
18	21-001-315-3373-P042	Bus Reimbursement- 52 PAX ADA for Harrison Township AHEPA Seniors	875.00	11/26/2014	PREEVESER	14-277	176553
19	21-001-315-3373-P042	Bus Reimbursement- 56 PAX ADA for Sterling Heights Adult Day Care	875.00	12/30/2014	PREEVESER	14-301	177152
20	21-001-315-3373-P042	Bus Reimbursement- 56 PAX ADA for Utica Pioneers	875.00	12/30/2014	PREEVESER	14-314	177152
21	21-001-315-3371-P040	Senior gift bags from Museum Shop for \$711- Amount split evenly among the Counties - \$237.00 per County	237.00	11/12/2014	DIAMUSEUMSHOP	JE 55	N/A
22	21-001-315-3441-P040	Fall Community Outreach Program - radio advertising. Total expenses were \$1,760. The allocation to the Counties was based on the proportion of property tax revenue collected and distributed to the Detroit Institute of Arts - 23% to Macomb, 43% to Oakland, and 34% to Wayne.	404.69	12/5/2014	WOMC	1155221975	176632
23	21-001-315-3441-P041	Advertising/Publicity: Detroit - Billboards LED Rotary 10/27 - 11/02. Total expenses were \$2,250. Only Macomb and Oakland County benefitted from this expense. The allocation to the Counties was based on the number of advertisements per County.	667.00	12/19/2014	VIA COM	03401974	177029
24	21-001-315-3373-P042	Bus Reimbursement- 34 PAX ADA for Centerline Seniors	725.00	10/8/2014	PREEVESER	14-153	174691
25	21-001-315-3373-P042	Bus Reimbursement- 56 PAX ADA for New Baltimore Parks & Recreation	975.00	4/18/2014	PREEVESER	14-058	172508

Exhibit III

	Account Number	Description	Amount	Date	Vendor	Invoice Number	Check Number
1	21-001-315-3319-P047	Public relations services rendered by Berg Muirhead & Associates for December 2013	\$ 2,152.00	6/23/2014	Berg Muirhead and Assoc	2974A	173807
2	21-001-315-3325-P047	Video displays - Projector kit and screen equipment, Freight- delivery and pickup, Labor- projectionist, manager	2,846.60	4/29/2014	Blue Water Technologies	R106668	172659
3	21-001-315-3373-P047	Bus Reimbursement- Various PAX- Clinton Tw p, Romeo, New Baltimore, Macomb, Sterling Heights, Eastpointe	6,525.00	3/26/2014	PREEVESER	14-046	172156
4	21-001-315-3441-P047	DIA Samurai Project: 6 videos for \$8,850 total. Of the \$8,850, allocated 12% to Macomb, 44% to Oakland, and 44% to Wayne	1,062.00	5/22/2014	ADWATERS MEDIA	0012	173306
5	21-001-315-3441-P047	Allocation of marketing and advertising expenses. Total expenses w ere \$14,750. The expenses w ere allocated evenly among the Counties	4,916.18	8/15/2014	ADWATERS MEDIA	008/10, 0011, 0012/	N/A
6	21-001-315-3362-P051	Other Professional Fees for installations at 19 different locations throughout Wayne, Oakland, Macomb, and "Other" Counties. Of the total expense of \$13,976.75, allocated 21% to Macomb, 32% to Oakland, 37% to Wayne, and 10% to Non-Tri Counties. Expenses related to Inside/Out program and allocations w ere based on the locations of the installations	2,935.12	5/16/2014	Professional Fees	N/A	N/A
7	21-001-402-3138-P046	Allocation of studio assistants time for art fairs. 240 total hours from 17 studio assistants with 10-15% allocated to Macomb County	330.00	12/9/2014	L&I COM PROGRAMS	JE 50	N/A
8	21-001-402-3111-P047	LaVern Homan (Manager, Studio L&I)- \$256.47 project salary charge less revision of \$9.86 = \$246.61	246.61	1/7/2015	L&I COM PRO SALARY	JE 11	N/A
9	21-001-402-3138-P047	2014 Fairs & Festivals (May-Sept)- Material cost per person = \$0.40 - Macomb 863 persons (\$0.40*863= 345.20)	345.20	12/9/2014	L&I COM PROGRAMS	JE 50	N/A
10	21-001-520-3385-P047	Weekend sanitation services at Bay Pointe Beach (regular party unit)	360.00	10/8/2014	TURNERSAN	A-30656	174514
11	21-001-520-3385-P047	Light sets used for Stoney Creek Metropark	600.00	10/8/2014	CONTRACTORSRENT	122953	174838
12	21-001-520-3385-P047	August 2014 Movie Night services- screen, projection, audio, etc. Total expenses w ere \$30,442.53. The expenses w ere allocated evenly among the Counties	10,149.53	10/8/2014	DEUTSCH	14-0829 FINAL	174977
13	21-001-520-3385-P047	Magnum PRO Light Tow er Tow able at Stoney Creek Metro Park	513.45	10/8/2014	UNITEDNOR	121759558-001	175093
14	21-001-520-3385-P047	Generator for Stoney Creek Metro Park (Shelby Tow nship)- 2 days	422.15	10/8/2014	UNITEDNOR	121759558-002	175093
15	21-001-315-3371-P047	Community Relations- Reception, soft drinks, w ater, coffee, student labor, linen, w ait staff	898.00	12/19/2014	SODEXHO	238294	177018
16	21-001-315-3373-P047	6 Motor Coaches & 1 Mini Chaser for Macomb County Days- New Baltimore, Centerline, Armada, Roseville, Warren, Shelby Tow nship	6,525.00	11/18/2014	PREEVESER	14-265	176482
17	21-001-315-3441-P047	1/4 Page advertisements in Warren and Shelby C&G New spaper	1,066.00	12/5/2014	CGNEWS	0621815-IN	176576
18	21-001-315-3451-P047	Community Outreach- Additional quantities printed. Total expenses w ere \$14,600. Only Macomb and Oakland Counties benefitted. Of the \$14,600, allocated 25% to Macomb and 75% to Oakland	3,650.00	11/18/2014	ASSPRIMAR	14-1083	176440
19	21-001-315-3561-P047	Nonprofit Standard Mail- 9,430 pieces at \$0.193 and 18 pieces at \$0.279 = \$1,825. The expenses w ere allocated evenly among the Counties.	608.72	1/14/2015	Easy Permit	JE 70	N/A
20	21-001-505-3316-P047	One puppet show performance on 7/26/14 - Put on by Detroit Puppeteers (Warren, MI) at DIA	1,500.00	10/8/2014	SHACKLEFORDEH	7/26/14 FINAL	174454
21	21-001-505-3362-P047	Lodging for SeaBeast Puppets on 7/23/14 - 7/27/14, 3 puppeteers total	664.35	10/8/2014	INN	114552	174757
22	21-001-505-3362-P047	Transportation for DPG puppet festival performance 7/27/14	2,184.06	10/8/2014	ENTERRAC	2991693	174925
23	21-001-505-3316-P047	1 Puppet show by Manual Cinema on 7/25/14	5,000.00	10/8/2014	MANCINLLC	7/25/14 FINAL	174441
24	21-001-315-3441-P052	Advertising and Publicity expenses. Total expenses w ere \$2,724.25. The allocation to the Counties w as based on the proportion of property tax revenue collected and distributed to the Detroit Institute of Arts - 23% to Macomb, 43% to Oakland, and 34% to Wayne.	626.57	10/31/2014	WDET	IN-114105421	176546
25	21-001-402-3138-P046	DIA Aw ay Trips - Based on total expected costs of \$1,825,700 over the 5-year lease and 580 required trips, the DIA calculated an amortization expense of \$3,147.76 per trip.	3,147.00				