

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 period ended December 31, 2015. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

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

- Section 2.4.2, 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 2014-2015 academic year and shall extend transportation subsidies to the curriculum-based grade program participants throughout the entire term during which the millage is levied. Based on past attendance levels and DIA capacity, the DIA is proposing an annual transportation set-aside of at least \$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 2015 Wayne County Art Institute Authority report prepared by the DIA, total spending on school programs was as follows:

Category	Value
Transportation	\$ 162,584.18
Staff time - Group reservations, School Relations Coordinator, Gallery Teachers & Community Relations	\$ 188,601.00
Total school program spending	\$ 351,185.18
Service agreement	\$ 150,000.00
Variance	\$ 201,185.18

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, 2015 through December 31, 2015 and compared the amount to the transportation 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 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 Wayne 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 from January 1, 2015 through December 31, 2015 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 34,475. 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. No admission expense was charged against the 2015 student curriculum development goal for the year ended December 31, 2015.

3) Staff Time

- a) We obtained the DIA general ledger detail for the staff time - group reservations, learning and interpretation, gallery teachers, and community relations expense accounts for the period from January 1, 2015 through December 31, 2015 and compared the amount to the expense reported in the preliminary 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 2015 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.
 - i) In the Learning and Interpretation department, there is a school relations coordinator position whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the student curriculum development section of the service agreement with the Art Institute Authority. The wages and fringes of the school relations coordinator allocated are evenly split amongst the counties. For the period ended December 31, 2015, 50 percent, or \$21,865, of the Learning and Interpretation department's wages and fringes expenses associated with the school relations coordinator position was allocated to Oakland, Wayne, and Macomb Counties. For the period ended December 31, 2015, 33 percent, or \$7,289, of the Learning and Interpretation school relations coordinator position's wages and fringes expenses was allocated to Wayne County. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology described above.

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- iii) There are 10 gallery teacher positions (held by 12 employees in 2015) whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the student curriculum development section of the service agreement with the Art Institute Authority. The wages and fringe benefit expenses were reduced by wages and fringe benefit expenses associated with the DIA Away program. Gallery teachers' wages and fringe benefits are allocated to Oakland, Wayne, and Macomb Counties based on the percentage of school group tours per county compared to total school tours. For the period ended December 31, 2015, \$175,304 of the gallery teachers' department's wages and fringes expenses were allocated to Oakland, Wayne, and Macomb Counties. Of the \$175,304, 48 percent, or \$84,970, was allocated to Wayne County. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's allocation methodology.

- iv) In the group reservations department, there are four positions whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the student curriculum development section of the service agreement with the Art Institute Authority. The wages and fringes of the group reservations department are allocated to the Counties under the student curriculum development section of the service agreement with the Art Institute Authority based on the percentage of tri-county school reservations compared to total reservations in the DIA's group reservation system. For the period ended December 31, 2015, 85 percent, or \$245,821, of the group reservations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties under the student curriculum development section of the service agreement with the Art Institute Authority. The allocation to Wayne County is based on the percentage of Wayne County school reservations compared to the total tri-county school reservations. For the period ended December 31, 2015, 39 percent of the \$245,821, or \$94,973, of the group reservations department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb Counties was allocated to Wayne County. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology described above.

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v) In the community relations department, there is one position, the director of community relations, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the student curriculum development section of the service agreement with the Art Institute Authority. The wages and fringe benefit expenses were reduced by wages and fringe benefit expenses associated with the Inside/Out program. The wages and fringes of the community relations department are allocated to the Counties under the student curriculum development section of the service agreement with the Art Institute Authority at a rate of 5 percent of the director of community relation’s wages and fringes. For the period ended December 31, 2015, 2 percent, or \$4,107, of the community relations department’s wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties under the student curriculum development section of the service agreement with the Art Institute Authority. Approximately 33 percent of the \$4,107, or \$1,369, of the community relations department’s wages and fringes expenses allocated to Oakland, Wayne, and Macomb Counties was allocated to Wayne County.

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

Category	Value
Senior Centers Millage Program (CWA) marketing, exposes	\$ 90,176.39
<i>Behind the Seen</i> in-kind value	\$ 11,510.00
Staff time - Community relations, group reservations	\$ 18,247.00
Total senior program spending	\$ 119,933.39
Service agreement	\$ 100,000.00
2014 Carryover	\$ 16,937.28
Variance	\$ 2,996.11

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The procedures and the associated findings are as follows:

1) *Come Wonder Around* Program

- a) We obtained the DIA general ledger detail for the Wayne County expenses related to the *Come Wonder Around* program for the period from January 1, 2015 through December 31, 2015 and compared the amount to the program expenses reported in the preliminary 2015 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 2015 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 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 Wayne County expense accounts.

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

- a) We compared the number of talks provided through the *Behind the Seen* program for the period from January 1, 2015 through December 31, 2015 reported in the preliminary Wayne 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 41 talks at various locations, including libraries, senior centers, and community centers.
- b) We recalculated the expense, included in the \$11,510 in the table above, related to the talks provided through the *Behind the Seen* program, reported in the preliminary Wayne County Art Institute Authority report prepared by the DIA. We noted the DIA assumed an in-kind value in the range of \$50 - \$150 for each talk. The DIA's website states that the fee for each talk is \$150 but for Oakland, Wayne, and Macomb Counties, the talks are free but a donation of \$50 is suggested. The \$50 - \$150 value is the difference between the standard fee and the actual donation. As noted in 2a above, *Behind the Seen* volunteers conducted 41 talks at various locations. We recalculated the amount reported in the preliminary Wayne County Art Institute Authority report prepared by the DIA by multiplying the number of talks by the \$50 - \$150 value utilized by the DIA. The \$3,400 expense was recalculated by multiplying 41 talks by the assigned value per talk. No exceptions were identified.

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- c) We recalculated the guided gallery tour expense, included in the \$11,510 in the table above, reported in the preliminary 2015 Wayne County Art Institute Authority report prepared by the DIA. We obtained data from the DIA's group reservation system and internal departmental reports and noted that the total number of seniors that were reserved for *Come Wonder Around* trips to the DIA was 2,173. Of the 2,173 seniors that participated in *Come Wonder Around* trips, 1,622 seniors participated in museum tours. No exceptions were identified in comparing the number of seniors that were reserved for *Come Wonder Around* trips to the DIA per the DIA's group reservation system to the preliminary 2015 Wayne County Art Institute Authority report.
- d) We recalculated the guided gallery tour expense reported in the preliminary Wayne County Art Institute Authority report prepared by the DIA by multiplying the number of seniors that were reserved for *Come Wonder Around* tours by the \$5 per senior fee utilized by the DIA. Of the \$11,510, \$8,110 was recalculated by multiplying 1,622 seniors that toured the museum by the \$5 per senior fee utilized by the DIA. No exceptions were identified.
 - i) We obtained documentation that supports the \$5 per person guided gallery tour fee the DIA charged prior to the millage being levied. We reviewed the pricing structure maintained on the DIA's website and noted a guided gallery tour charge of \$5 per person.

3) Staff Time

- a) We obtained the DIA general ledger detail for the staff time - community relations and group reservations expense accounts for the period from January 1, 2015 through December 31, 2015 and compared the amount to the expense reported in the preliminary 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 2015 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.

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- c) We recalculated the expense allocation to Wayne County by reviewing data maintained in the DIA's group reservation system.
- i) In the community relations department, there are two positions, the director of community relations and the community relations coordinator, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the senior programs section of the service agreement with the Art Institute Authority. The wages and fringe benefit expenses were reduced by wages and fringe benefit expenses associated with the Inside/Out program. The director of community relations' time is allocated 5 percent to student curriculum development, 5 percent to senior programs, and 80 percent to community collaborations. The community relations coordinator's time is allocated 30 percent to senior programs and 70 percent to community collaborations. The allocations are determined by the DIA based on the estimated usage of time in each function (student curriculum development vs. senior programs vs. community collaborations) for each position. The wages and fringes are then divided evenly among the three counties. For the period ended December 31, 2015, approximately 8 percent, or \$16,028, of the community relations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties under the senior programs section of the service agreement with the Art Institute Authority. For the period ended December 31, 2015, \$5,343 of the community relations department's wages and fringes expenses was allocated to Wayne County. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology described above.
 - ii) In the group reservations department, there are four positions whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the senior programs section of the service agreement with the Art Institute Authority. The wages and fringes of the group reservations department are allocated to the Counties based on the percentage of tri-county senior trip reservations compared to total trip reservations in the DIA's group reservation system. For the period ended December 31, 2015, approximately 12 percent, or \$35,873, of the group reservation department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties under the senior programs section of the service agreement with the Art Institute Authority. The allocation to Wayne County is based on the percentage of Wayne County senior trip reservations compared to the total tri-county senior trip reservations. For the period ended December 31, 2015, 36 percent of the \$35,873, or \$12,904, of the total group reservation department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb Counties was allocated to Wayne County. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology above.

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

Category	Value
DIA Away, County Days, Movies at the Metroparks, Community Group Programs	\$ 348,878.40
Staff time - Community relations, group reservations, public programs & learning and interpretation	\$ 80,434.00
Total Investment	\$ 429,312.40
Service agreement	\$ 300,000.00
2014 Shortfall	\$ 85,418.03
Variance	\$ 43,894.37

The procedures and the associated findings are as follows:

- I) DIA Away, County Days, Movies at the Metroparks, Community Group Programs
 - a) We obtained the DIA general ledger detail for the Wayne County expenses related to community programs, including DIA Away, County Days, Movies at the Metroparks, and other community group programs, for the period from January 1, 2015 through December 31, 2015 and compared the amount to the expense reported in the preliminary 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.

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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 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.
- c) We obtained an understanding from the DIA on how DIA Away costs are allocated to Oakland, Wayne, and Macomb Counties. The DIA has a five-year contract with MRA for the DIA Away trailer with total estimated costs of \$1,825,700. Over the life of the five-year contract, the DIA affirms that there will be 580 required trips. The DIA is amortizing the total contract amount of \$1,825,700 on a per trip basis. Therefore, by dividing the total costs of the program by the number of required trips, the per trip amortization cost is \$3,147.76. We obtained documentation from the DIA and noted there were 44.5 DIA Away trips in Wayne County in 2015. 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, 2015 through December 31, 2015 and compared the amount to the expense reported in the preliminary 2015 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 2015 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.

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- d) We recalculated the expense allocation to Wayne County by reviewing data maintained in the DIA's group reservation system and internal departmental reports.
- i) In the community relations department, there are five positions, the director of community relations and the community relations coordinators, whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the community collaboration section of the service agreement with the Art Institute Authority. The wages and fringe benefit expenses were reduced by wages and fringe benefit expenses associated with the Inside/Out program. The director of community relations' time is allocated 80 percent to community collaborations. The community relations coordinators' time is allocated in a range of 50 - 100 percent to community collaborations, based on the estimated time spent on community relations for each individual. The wages and fringes are then divided evenly among the three counties. For the period ended December 31, 2015, approximately 79 percent, or \$150,397, of the community relations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties under the community collaborations section of the service agreement with the Art Institute Authority. For the period ended December 31, 2015, \$50,132 of the community relations department's wages and fringes expenses was allocated to Wayne County. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology described above.
- ii) In the group reservations department, there are four positions whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the community collaboration section of the service agreement with the Art Institute Authority. The wages and fringes of the group reservations department are allocated to the Counties under the community collaboration section of the service agreement with the Art Institute Authority based on the percentage of tri-county community group reservations compared to total reservations in the DIA's group reservation system. For the period ended December 31, 2015, approximately 9 percent, or \$25,937, of the group reservations department's wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties under the community collaboration section of the service agreement with the Art Institute Authority. The allocation to Wayne County is based on the percentage of Wayne County community group reservations compared to the total tri-county community group reservations. For the period ended December 31, 2015, approximately 32 percent of the \$25,937, or \$8,388, of the group reservations department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb Counties was allocated to Wayne County. No exceptions were identified in recalculating the expense allocation to Wayne County based on the DIA's methodology described above.

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- iii) In the public programming department, there are 10 positions whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the community collaboration section of the service agreement with the Art Institute Authority. A portion of the wages and fringes for those positions 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 10 positions, we agreed the project hours allocated to Wayne County to detail provided by the DIA with no exceptions. For the period ended December 31, 2015, \$23,456 of wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. The wages and fringes are then divided among the three counties based on actual project hours benefitting the Counties. For the period ended December 31, 2015, approximately 57 percent of the \$23,456, or \$13,304, of wages and fringes expenses was allocated to Wayne County. No exceptions were identified in recalculating the expense allocation to Wayne 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 from January 1, 2015 through December 31, 2015 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 period ended December 31, 2015, \$25,828 of wages and fringes expenses was allocated to Oakland, Wayne, and Macomb Counties. The wages and fringes are then divided evenly among the three counties because the DIA determined that the work performed by the studio outreach coordinator benefits all Counties equally. For the period ended December 31, 2015, 33 percent of the \$25,828, or \$8,610, of wages and fringes expenses was allocated to Wayne County. No exceptions were identified in recalculating the expense allocation to Wayne 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 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 period ended December 31, 2015. 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 18, 2016

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Exhibit I

	Account Number	Description	Amount	Date	Vendor	Invoice Number	Check Number
1	21-001-402-3373-E067	Transportation to and from DIA for Golightly High School (Detroit)	\$ 1,336.32	7/7/2015	Trinity Inc	125489	181437
2	21-001-402-3373-E067	Transportation to and from DIA for Hamtramck High School	711.36	6/26/2015	Trinity Inc	125490	181437
3	21-001-402-3373-E067	Transportation to and from DIA for Grosse Ile Teachers	875.00	9/6/2015	Premium event services	15-347	182230
4	21-001-402-3373-E067	Transportation to and from DIA for New School High (Plymouth)	604.00	8/24/2015	Trinity Inc	127519	182346
5	21-001-402-3373-E067	Transportation to and from DIA for Stevenson High School (Livonia)	289.64	11/12/2015	STEVENSON HS	31	183589
6	21-001-402-3373-E067	Transportation to and from DIA for U of D Jesuit	3,008.00	11/10/2015	Trinity Inc	131793	183592
7	21-001-402-3373-E067	Transportation to and from DIA for Hamtramck High School	170.00	12/2/2015	DHT Transportation	46744	183756
8	21-001-402-3373-E067	Transportation to and from DIA for Salem High School (Canton)	483.00	9/8/2015	BIANCO TOURS	C30688	183657
9	21-001-402-3373-E067	Transportation to and from DIA for Highland Park Renaissance Academy	170.00	12/16/2015	DHT Transportation	46984	184058
10	21-001-402-3373-E067	Transportation to and from DIA for Detroit Regional Dollars for Scholars	3,236.00	12/9/2014	DETROIT REGIONAL Dollars for Scholarship	DEC9-14	177673
11	21-001-402-3373-E067	Transportation to and from DIA for Harper Woods	306.24	12/1/2014	Trinity Inc	117280	177701
12	21-001-402-3373-E067	Transportation to and from DIA for Franklin High School (Livonia)	539.00	1/22/2015	Livonia Public Schools	15-16	177840
13	21-001-402-3373-E067	Transportation to and from DIA for Grosse Pointe North High School	278.40	10/15/2014	Trinity Inc	115348	177845
14	21-001-402-3373-E067	Transportation to and from DIA for Hoben Elementary (Plymouth-Canton)	696.00	2/23/2015	Trinity Inc	119860	178666
15	21-001-402-3373-E067	Transportation to and from DIA for Marshall High School (Wayne-Westland)	1,503.00	3/6/2015	WAYNE WEST Schools	TR1803	178669
16	21-001-402-3373-E067	Transportation to and from DIA for Highland Park Renaissance Academy	170.00	3/30/2015	DHT Transportation	45067	178955
17	21-001-402-3373-E067	Transportation to and from DIA for Caniff Library Academy (Hamtramck)	340.00	3/30/2015	DHT Transportation	45194	178955
18	21-001-402-3373-E067	Transportation to and from DIA for Riverview High School	175.20	2/26/2015	RIVERVIEW SCHOOLS	2014/15-00024	178944
19	21-001-402-3373-E067	Transportation to and from DIA for DuVall Elementary (Dearborn)	1,025.00	4/28/2015	Premium event services	15-134	179538
20	21-001-402-3373-E067	Transportation to and from DIA for Midnight Youth Golf Group (Detroit)	1,550.00	4/28/2015	Premium event services	15-137	179589
21	21-001-402-3373-E067	Transportation to and from DIA for Dickinson Elementary (Detroit)	5,440.00	6/3/2015	DHT Transportation	45350	180284
22	21-001-402-3373-E067	Transportation to and from DIA for Duffield Elementary (Detroit)	170.00	6/3/2015	DHT Transportation	45386	180284
23	21-001-402-3441-E067	Field Trip ad placement for February	259.84	3/19/2015	BLASHILLJ	DIA-2015-10	179785
24	21-001-402-3441-E067	Wayne County Marketing advertisements	2,948.00	2/28/2015	21STCENMED	2/1-28/15	178840
25	21-001-402-3441-E067	Field Trip advertisements 1/29-2/5/15 in Telegram New paper (River Rouge)	680.00	2/6/2015	TELNEW	1053	178882

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Exhibit II

	Account Number	Description	Amount	Date	Vendor	Invoice Number	Check Number
1	21-001-315-3325-P040	Annual senior conference sponsorship	\$ 500.00	3/23/2015	PARPLACAT	MAY25-15ASCC	178739
2	21-001-315-3371-P040	Delta Dears Performance (performers over 62 years old)	240.00	12/19/2014	SODEXHO	238348	177468
3	21-001-315-3371-P040	City View Senior Reception	150.00	12/19/2014	SODEXHO	238354	177468
4	21-001-315-3373-P040	Transportation to and from DIA for Grosse Ile Juliet Seniors	925.00	4/20/2015	Premium event services	15-125	179792
5	21-001-315-3373-P040	Transportation to and from DIA for INSIDE/OUT Life Remodeled Senior Day	1525.00	4/28/2015	Premium event services	15-136	179792
6	21-001-315-3373-P040	Transportation to and from DIA from Ashford Court (Westland)	1400.00	5/22/2015	Premium event services	15-202	180222
7	21-001-315-3373-P040	Transportation to and from DIA for Southgate American House	675.00	6/20/2015	Premium event services	15-256	180675
8	21-001-315-3373-P040	Transportation to and from DIA for Grosse Ile Juliet Senior Center	925.00	6/20/2015	Premium event services	15-248	180675
9	21-001-315-3373-P040	Transportation to and from DIA for Galliee Church (Detroit)	675.00	5/14/2015	Premium event services	15-150	180785
10	21-001-315-3373-P040	Transportation to and from DIA for Henry Ford Village (18 passengers)	675.00	6/20/2015	Premium event services	15-260	180785
11	21-001-315-3373-P040	Transportation to and from DIA for United Methodist Churt (Garden City)	825.00	6/12/2015	Premium event services	15-235	180531
12	21-001-315-3373-P040	Transportation to and from DIA for Canton Place	775.00	6/12/2015	Premium event services	15-240	180530
13	21-001-315-3373-P040	Transportation to and from DIA for Rosedale Park Community (Detroit)	975.00	6/12/2015	Premium event services	15-228	180608
14	21-001-315-3371-P040	Oak grove seasoned saints - reception 7/14/2015	240.00	7/17/2015	SODEXHO	238923	181402
15	21-001-315-3371-P040	Wise Women of Grosse Ile - reception 7/01/2015	192.00	7/3/2015	SODEXHO	238887	181402
16	21-001-315-3371-P040	American House - reception 7/07/2015	120.00	7/10/2015	SODEXHO	238901	181402
17	21-001-315-3371-P040	Village of Saviors Manor - reception 7/10/2015	120.00	7/17/2015	SODEXHO	238917	181402
18	21-001-315-3373-P040	Transportation to and from DIA for Livonia Civic Senior Center/Marvin Blank Senior Center	1600.00	12/3/2015	Premium event services	15-443	183761
19	21-001-315-3373-P040	Transportation to and from DIA for Canton Leisure Services Club 55+	875.00	12/3/2015	Premium event services	15-444	183761
20	21-001-315-3373-P040	Transportation to and from DIA for Plymouth Library	825.00	12/3/2015	Premium event services	15-448	183806
21	21-001-315-3441-P040	Display ad, Senior Citizen Campaign	179.75	12/11/2015	The Michigan Catholic New spaper	MICA52688-001	184334
22	21-001-315-3373-P040	Transportation to and from DIA for Detroit Senior Club	875.00	9/28/2015	Premium event services	15-377	182473
23	21-001-315-3373-P040	Transportation to and from DIA for Leisure Services Club (Canton)	825.00	9/28/2015	Premium event services	15-378	182603
24	21-001-315-3373-P040	Transportation to and from DIA for Singles over 60 (Livonia)	725.00	9/28/2015	Premium event services	15-379	182473
25	21-001-315-3373-P040	Transportation to and from DIA for American House (Westland)	775.00	9/28/2015	Premium event services	15-380	182473

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

Exhibit III

	Account Number	Description	Amount	Date	Vendor	Invoice Number	Check Number
1	21-001-315-3373-P045	Transportation to and from DIA for Livonia/Wyandotte 8/3/2015	\$ 4,362.50	8/3/2015	Premium event services	15-308	181519
2	21-001-315-3441-P045	Radio (WMXD) advertising for the period of 7/18-7/24/15	2,779.50	7/26/2015	Clear Channel	1010217185	181857
3	21-001-315-3451-P045	Wayne County portion of 16 page brochure	11,252.30	8/31/2015	Associated Print	15-1360	182001
4	21-001-315-3373-P045	Transportation to and from DIA for HANNAN HOUSE DETROIT 9/24/2015	675.00	9/28/2015	Premium event services	15-376	182473
5	21-001-520-3133-P045	Employee time charged for building maintenance at Belle Isle for 9/1/2015 - 9/4/2015	439.83	10/24/2015	Not applicable	Not applicable	Not applicable
6	21-001-520-3385-P045	File projection services for 9/3/2015 Belle Isle screening	5,960.00	8/26/2015	DEUTSCH, Inc	SEPT3-2015	181932
7	21-001-505-3316-P045	Payment to Hikaru Nakamura for simulation match at DIA	5,000.00	8/12/2015	Detroit City Chess Club	AUG21-15	181666
8	21-001-315-3354-P057	DIA Aw ay October allocation	23,608.20	11/9/2015	Not applicable	JE #39	Not applicable
9	21-001-315-3554-P057	DIA Aw ay March allocation	22,034.32	4/7/2015	Not applicable	JE #76	Not applicable
10	21-001-315-3325-P045	Installation and removal of Inside Out popups @ DIA	1,240.00	9/28/2014	LaVan Aw ay Signs	14193	177546
11	21-001-315-3371-P045	Wayne County Portion of elected officials reception and w ait staff 3/29/2015	914.00	4/3/2015	SODEXHO	238602	179211
12	21-001-315-3373-P042	Wayne County Days	5,850.00	3/11/2015	Premium Event Services	15-063	178599
13	21-001-315-3373-P045	Transportation to and from DIA for Romulus Senior Center 6/20/2015	6,075.00	6/20/2015	Premium Event Services	15-263	180837
14	21-001-315-3441-P045	Wayne County Advertising for 10/1/2015 - 10/8/2015 in the New s Herald	2,548.00	11/2/2014	21st Century Media	10/1-31/14	177855
15	21-001-315-3441-P045	Radio advertising for the period of 5/18/2015 - 5/22/2015	2,422.50	5/25/2015	Clear Channel	1010213264	180604
16	21-001-402-3319-P045	Art and authors lecture panel discussion at DIA 2/9/2015	500.00	2/9/2015	Cornelia Smith	JAN23-25/15	177904
17	21-001-402-3373-P045	Transportation to and from DIA for Detroit Mariners Inn 2/9/2015	675.00	5/14/2015	Premium event services	15-174	180530
18	21-001-505-3373-P045	Transportation to and from DIA for HANNAN HOUSE DETROIT 5/28/2015	675.00	5/22/2015	Premium event services	15-201	180155
19	21-001-520-3385-P045	Projection for Screening at Belle Isle	5,960.00	6/1/2015	DEUTSCH	15-1107BAL	181932
20	21-001-520-3385-P045	Rental of (2) generators on Northlaw n at DIA	1,117.22	6/9/2015	United Rentals	128863266-001	180593
21	21-001-505-3316-P045	Deposit for Las Cafetras Performance	5,000.00	5/18/2015	FOLKLOREINC	MAY15-DEP	179828
22	21-001-505-3316-P045	Payment of balance for Las Cafetras Performance	5,000.00	5/18/2015	LASCAFETERAS	MAY15-15BAL	180593
23	21-001-505-3316-P045	Lecture by Chess Grand Master at DIA	2,000.00	6/5/2015	Detroit City Chess Club	JUNE12/15	180312
24	21-001-505-3325-P045	Travel for Grand Master to DIA	1,093.30	5/28/2015	Detroit City Chess Club	MAY29/15	180082
25	21-001-505-3362-P045	Travel for Las Cafetras from Dallas to DTW for performance @ DIA	3,823.61	6/4/2015	DINERS Club	MAY2015	180525