

Independent Accountant's Report on Applying Agreed-upon Procedures

To the Board Members
Oakland County Art Institute Authority

We have performed the procedures enumerated below, which were agreed to by the board members of the Oakland County Art Institute Authority, 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 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 Oakland 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 Oakland County Art Institute Authority report prepared by the DIA, total spending on school programs was as follows:

Category	Value
Transportation	\$ 99,602.32
Staff time - Group reservations, school relations coordinator, gallery teachers, and community relations	\$ 99,061.00
Total school program spending	\$ 198,663.32
Service agreement	\$ 150,000.00
Variance	\$ 48,663.32

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, 2015 through December 31, 2015 and compared the amount to the transportation 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 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 Oakland County transportation expense account.

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 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 19,645. 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. No admission expense was charged against the 2015 student curriculum development goal for the year ended December 31, 2015.

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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, 2015 through December 31, 2015 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 2015 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.
 - 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 Oakland County. No exceptions were identified in recalculating the expense allocation to Oakland County based on the DIA's methodology described above.
 - ii) 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 was allocated to Oakland, Wayne, and Macomb Counties. Of the \$175,304, 26 percent, or \$45,369, was allocated to Oakland County. No exceptions were identified in recalculating the expense allocation to Oakland County based on the DIA's allocation methodology.

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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 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 Oakland County is based on the percentage of Oakland County school reservations compared to the total tri-county school reservations. For the period ended December 31, 2015, 18 percent of the \$245,821, or \$45,035, of the group reservations department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb Counties was allocated to Oakland County. No exceptions were identified in recalculating the expense allocation to Oakland County based on the DIA's methodology described above.

- 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 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 Oakland County.

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Section 2.4.4 - Senior Programs:

The contractual language reads as follows: “The DIA shall initiate a subsidized tour program for 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.”

According to the preliminary 2015 Oakland 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	\$ 128,909.79
<i>Behind the Seen</i> in-kind value	\$ 17,195.00
Staff time - Community relations and group reservations	\$ 22,892.00
Total senior program spending	\$ 168,996.79
Service agreement	\$ 100,000.00
Variance	\$ 68,996.79

The procedures and the associated findings are as follows:

I) *Come Wonder Around* Program

- a) We obtained the DIA general ledger detail for the Oakland 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 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 2015 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 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 Oakland County expense accounts.

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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 Oakland County Art Institute Authority report prepared by the DIA to data maintained in the Learning and Interpretation department reports. We noted that *Behind the Seen* (formerly Speaker's Bureau) volunteers conducted 101 talks at various locations, including libraries, senior centers, and community centers.
- b) We recalculated the expense included in the \$17,195 in the table above, related to the talks provided through the *Behind the Seen* program, reported in the preliminary Oakland County Art Institute Authority report prepared by the DIA. We noted the DIA assumed an in-kind value in the range of \$25 - \$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 \$25 - \$150 value is the difference between the standard fee and the actual donation. As noted in 2a above, *Behind the Seen* volunteers conducted 101 talks at various locations. We recalculated the amount reported in the preliminary Oakland County Art Institute Authority report prepared by the DIA by multiplying the number of talks by the \$25 - \$150 value utilized by the DIA. The \$8,075 expense was recalculated by multiplying 101 talks by the assigned value per talk. No exceptions were identified.
- c) We recalculated the guided gallery tour expense included in the \$17,195 in the table above, reported in the preliminary 2015 Oakland 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 3,218. Of the 3,218 seniors that participated in *Come Wonder Around* trips, 1,824 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 Oakland County Art Institute Authority report.
- d) We recalculated the guided gallery tour expense reported in the preliminary Oakland 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 \$17,195, \$9,120 was recalculated by multiplying 1,824 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.

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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 from January 1, 2015 through December 31, 2015 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 2015 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.
 - 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, \$5,342 of the community relations department's wages and fringes expenses was allocated to Oakland County. No exceptions were identified in recalculating the expense allocation to Oakland County based on the DIA's methodology described above.

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- ii) In the group reservations department, there are four positions whose wages and fringes are partially allocated to Oakland, Wayne, and Macomb Counties under the senior programs section of the service agreement with the 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 Oakland County is based on the percentage of Oakland County senior trip reservations compared to the total tri-county senior trip reservations. For the period ended December 31, 2015, 49 percent of the \$35,873, or \$17,549, of the total group reservation department’s wages and fringes expenses allocated to Oakland, Wayne, and Macomb Counties was allocated to Oakland County. No exceptions were identified in recalculating the expense allocation to Oakland County based on the DIA’s methodology above.

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 Oakland 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, and community group programs	\$ 418,353.78
Staff time - Community relations, group reservations, public programs, and learning and interpretation	\$ 78,357.00
Total investment	\$ 496,710.78
Service agreement	\$ 150,000.00
2014 shortfall	\$ 56,032.67
Variance	\$ 140,678.11

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The procedures and the associated findings are as follows:

1) DIA Away, County Days, Movies at the Metroparks, and 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, 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 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 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 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.
- 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 54 DIA Away trips in Oakland County in 2015. Therefore, the total amortized cost allocated to Oakland County was \$169,979.04. 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 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 2015 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 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 Oakland County. No exceptions were identified in recalculating the expense allocation to Oakland 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 Oakland County is based on the percentage of Oakland County community group reservations compared to the total tri-county community group reservations. For the period ended December 31, 2015, approximately 50 percent of the \$25,937, or \$12,904, of the group reservations department's wages and fringes expenses allocated to Oakland, Wayne, and Macomb Counties was allocated to Oakland County. No exceptions were identified in recalculating the expense allocation to Oakland 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 Oakland 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 29 percent of the \$23,456, or \$6,711, of wages and fringes expenses was allocated to Oakland County. No exceptions were identified in recalculating the expense allocation to Oakland 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 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 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 Oakland County. No exceptions were identified in recalculating the expense allocation to Oakland 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 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 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 board members of 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.

Plante & Moran, PLLC

March 18, 2016

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Exhibit I

Account Number	Description	Amount	Date	Vendor	Invoice Number	Check Number
1 21-001-402-3441-E068	Ad display in the press, with focus on field trip opportunities for schools 1/29/2015	\$ 705.71	2/2/2015	OBSERVER	0006094739	178577
2 21-001-402-3341-E068	Ad display in the press, with focus on field trip opportunities for schools for 1/28/2015	988.00	1/28/2015	SHEPUBINC	366071	178586
3 21-001-402-3373-E068	Transportation for Huron Valley School District 5/28/2015	307.99	6/30/2015	HURONVALL	MI101251	180917
4 21-001-402-3373-E068	Transportation for Athens High School art class visit 5/26/2015	451.44	7/2/2015	TROYSCHDIST	133	180948
5 21-001-402-3373-E068	Transportation for ATAP School (Pontiac, MI) 6/10/2015	470.00	7/8/2015	DHT	46115	180961
6 21-001-402-3373-E068	Transportation for Berkley High School 6/02/2015	400.00	6/30/2015	BERSCHDIS	DIA060215	181414
7 21-001-402-3373-E068	Transportation for Maple Elementary 5th Grade trip 5/13/2015	828.84	6/19/2015	BIRPUBSCH	22410	180688
8 21-001-402-3373-E068	Transportation for (7) Clarkston elementary schools on various dates between 5/13/2015 and 6/2/2015	7,460.15	6/17/2015	CLACOMSCH	5/13-6/2/15	180772
9 21-001-402-3373-E068	Transportation for Harrison High School 5/1/2015	201.30	6/26/2015	FARMPUBLIC	AR104487	180912
10 21-001-402-3373-E068	Transportation for Brandon High School on 3/11/2015 and 3/12/2015	255.61	5/14/2015	BRANDONSCH	00000003229	180482
11 21-001-402-3373-E068	Transportation for Holly Academy's 7th grade field trip 5/27/2015	1,576.00	6/9/2015	HOLLY	060915	180496
12 21-001-402-3373-E068	Transportation for Sashabaw's (Clarkston) for three buses 5/14/2015	3,320.00	5/28/2015	CLASCH	5/14/2015	180307
13 21-001-402-3373-E068	Transportation for MacArthur's trip 3/31/2015	404.00	5/18/2015	SOUTH PUB	944	180043
14 21-001-402-3373-E068	Transportation for (2) 56 PAX Motor for St. Mary Catholic Church 5/27/2015	1,850.00	5/22/2015	PREEVESER	15-198	180155
15 21-001-402-3373-E068	Transportation for Bridges (Oxford Community Schools) motorcoach 4/16/2015	750.00	4/13/2015	OXFORDCOMM	5001500002	179585
16 21-001-402-3373-E068	Transportation for Rochester High School trip 4/1/2015	170.88	4/23/2015	ROCHESTERCOMM	10483	179590
17 21-001-402-3373-E068	Transportation for Notre Dame Prep (Pontiac, MI) 4/24/2015	400.00	4/18/2015	NOTDAMPRE	APR24-15	179490
18 21-001-402-3373-E068	Transportation for Friendship Circle 4/19/2015	276.25	4/16/2015	TRINITYINC	122456	179514
19 21-001-402-3373-E068	Transportation for International Academy West 4/1/2015	1,250.00	3/27/2015	BIANCOTOUR	C29717	179113
20 21-001-402-3373-E068	Transportation for Wass Elementary (Troy, MI) 2/13/2015	668.16	3/28/2015	TRINITYINC	118820	179186
21 21-001-402-3373-E068	Transportation for Mott's (Waterford, MI) 11/3/2015	770.25	11/3/2015	WATSCHDIS	T-16123051	183420
22 21-001-402-3373-E068	Transportation for Walled Lake Central High School 11/17/2015	1,462.50	10/14/2015	TRINITYINC	130433	183493
23 21-001-402-3373-E068	Transportation for Bernard Elementary (Troy, MI) 11/12/2015	462.69	11/19/2015	TROYSCHDIST	TRNS000001	183593
24 21-001-402-3373-E068	Transportation for Lake Orions High School (Lake Orion, MI) 9/25/2015	328.50	11/20/2015	LAKEORION	9/25/15	183564
25 21-001-402-3373-E068	Transportation for Frederick Douglas International Academy 9/8/2015	2,218.62	9/18/2015	HANHARP	SEPT8-15	182497

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Exhibit II

Account Number	Description	Amount	Date	Vendor	Invoice Number	Check Number
1 21-001-315-3371-P041	Reception for Sunrise Living Senior Living on 7/3/2015	\$ 60.00	7/3/2015	SODEXHO	238888	181265
2 21-001-315-3370-P041	Reception for American House Oakland Senior Living 7/7/2015	90.00	7/10/2015	SODEXHO	238898	181402
3 21-001-315-3371-P041	Reception Springfield Township Parks & Recreation 7/9/2015	150.00	7/10/2015	SODEXHO	238905	181402
4 21-001-315-3371-P041	Reception for Bloomfield Hills Townhouses on 7/15/2015	90.00	7/17/2015	SODEXHO	238926	181403
5 21-001-315-3371-P041	Reception Halstead Place on 7/22/2015	150.00	7/24/2015	SODEXHO	238944	181657
6 21-001-315-3371-P041	Reception for Detroit Baptist Manor on 7/28/2015	120.00	7/31/2015	SODEXHO	238956	181658
7 21-001-315-3371-P041	Reception for Sunrise Living Senior Living on 8/5/2015	60.00	8/7/2015	SODEXHO	238978	181890
8 21-001-315-3371-P041	Reception for Faith Lutheran Church (Troy) on 8/12/2015	240.00	8/14/2015	SODEXHO	238988	181890
9 21-001-315-3371-P041	Reception for Edna Burton Senior Center (Ortonville) on 10/2/2015	264.00	10/12/2015	SODEXHO	239111	183025
10 21-001-315-3371-P041	Reception for City of Novi on 10/15/2015	240.00	10/16/2015	SODEXHO	239137	183090
11 21-001-315-3373-P041	Transportation - (1) 24 PAX for West Bloomfield Cancer Thrivers Network 10/19/2015	675.00	12/3/2015	PREEVESER	15-442	183761
12 21-001-315-3373-P041	Transportation - Various departures on various dates (all Oakland County)	1,162.50	12/3/2015	PREEVESER	15-443	183761
13 21-001-315-3373-P041	Transportation - (1) PAX ADA for Oak Park Retired Institute of Professionals on 8/28/2015	775.00	8/13/2015	PREEVESER	15-337	181925
14 21-001-315-3373-P041	Transportation - (1) 56 PAX Motor for Rochester OPC Leisure Travel on 9/1/2015	875.00	9/6/2015	PREEVESER	15-345	182230
15 21-001-315-3373-P041	Transportation - (1) 35 PAX Mini for Ferndale Senior Center on 6/18/2015	825.00	5/14/2015	PREEVESER	15-151	180785
16 21-001-315-3373-P041	Transportation - (1) 35 PAX Mini for Ferndale Senior Center on 6/18/2015	725.00	6/20/2015	PREEVESER	15-250	180785
17 21-001-315-3373-P041	Transportation - (1) 34 PAX ADA for 920 on the Park on 5/26/2015	775.00	5/22/2015	PREEVESER	15-195	180608
18 21-001-315-3373-P041	Transportation - (1) 56 PAX Motor for Waterford Seniors on 6/17/2015	825.00	6/19/2015	PREEVESER	15-246	180608
19 21-001-315-3373-P041	Transportation - (1) 24 PAX Mini for Huntington Woods Seniors on 6/5/2015	775.00	6/12/2015	PREEVESER	15-223	180530
20 21-001-315-3373-P041	Transportation - (1) 47 PAX Motor for Hope United Methodist Church Seniors (Southfield) on 6/9/2015	825.00	6/12/2015	PREEVESER	15-230	180530
21 21-001-315-3373-P041	Transportation - (1) 56 PAX Motor for Lighthouse of Oakland County (Pontiac, MI) on 5/20/2015	875.00	5/14/2015	PREEVESER	15-175	180530
22 21-001-315-3373-P041	Transportation - (1) 335 PAX Mini for Jewish Women International (West Bloomfield) on 5/20/2015	725.00	5/14/2015	PREEVESER	15-176	180530
23 21-001-315-3373-P041	Transportation - (1) 56 PAX Mini for Pontiac Gallery on the Boulevard on 4/17/2015	825.00	4/13/2015	PREEVESER	15-113	179362
24 21-001-315-3373-P041	Transportation - (1) 47 PAX Motor for West Bloomfield/Oak Park JCC on 3/26/2015	925.00	4/13/2015	PREEVESER	15-098	179362
25 21-001-315-3373-P041	Transportation - (1) 56 PAX Motor and One (1) PAX Mini for Birmingham Senior Men's Club on 4/21/2015	1,750.00	4/20/2015	PREEVESER	15-120	179405

To the Board Members
Oakland County Art Institute Authority

Exhibit III

	Account Number	Description	Amount	Date	Vendor	Invoice Number	Check Number
1	21-001-315-3319-P046	Ford Arts, Beats & Eats 2015 Sponsorship August 2015	\$ 14,500.00	8/24/2015	ARTBEATANDEAT	ABE2015-080	183424
2	21-001-315-3325-P046	Canvas Pontiac Sponsorship for 2016	25,000.00	12/18/2015	PONTIACDOWNTOWN	888	184483
3	21-001-315-3325-P046	Reimbursement for (31,000) Round 1.5" Custom Buttons for DIA away	1,560.65	7/16/2015	MOBRESASSINC	6813	181110
4	21-001-315-3373-P046	Oakland County Days - (6) Motor Coach and Chaser Vehicles 8/1/2015 Community Engagement Report mailing/insert 1/30/2015 - Allocation to Oakland based on specific newspaper coverage area	6,625.00	8/3/2015	PREEVESER	15-309	181520
5	21-001-315-3373-P046		6,552.42	9/16/2015	CGNEWS	0642915-IN	182828
6	21-001-315-3451-P046	Community outreach brochure and delivery - News Herald and C & G	14,230.85	8/31/2015	ASSPRIMAR	15-1360	182001
7	21-001-315-3373-P046	Transportation Tuesdays, Minds on Art - Alzheimer's Association - Various dates	3,725.00	8/18/2015	PREEVESER	15-341	182837
8	21-001-520-3385-P046	Services and Equipment for Summer 2015 Summer Metropark films	9,150.25	5/1/2015	DEUTSCH	15-1123DEP	180959
9	21-001-520-3385-P046	(8) Portable restrooms for Movies at the Metro-Park on 7/31/2015 and 8/1/2015	890.00	7/15/2015	SCOTTYPOT	35293	181319
10	21-001-505-3316-P046	Musical collaboration for the <i>Hope Dies Last</i> presentation on 10/18/2015	15,000.00	10/1/2015	DETCAMBER	OCT18-15HOPE	182302
11	21-001-505-3316-P046	Monthly Amortization Allocation - DIA away on 12/31/2015	39,347.00	-		Journal Entry #53	Not applicable
12	21-001-505-3316-P046	30 Americans Community program poster	2,575.00	10/8/2015	UNIVLITHO	60342	182837
13	21-001-315-3441-P046	Publicity/marketing in the press 10/18/2015 - 10-30/2015	600.00	11/1/2015	21STCENMED	10/1-31/15	183827
14	21-001-315-3441-P046	Radio station publicity 7/27/2015 - 7/31/2015	1,836.00	8/2/2015	WOMC	1155224956	181898
15	21-001-315-3373-P046	Transportation- Cancellation fee, 2 mini buses, 1 chaser vehicle on 10/26/2015	4,662.50	10/26/2015	PREEVESER	15-413	183230
16	21-001-315-3561-P046	Permit Postage	1,291.27	9/7/2015	EASYPERMIT	08/08-09/07/15	182257
17	21-001-402-3373-P046	Transportation - (1) 20 PAX for Auburn Hills MORC on 9/17/2015	675.00	9/20/2015	PREEVESER	15-360	182357
18	21-001-315-3554-P058	Record Monthly Allocated and Unallocated DIA Away March 2015	18,886.56	-		Journal Entry #54	Not applicable
19	21-001-315-3373-P046	Oakland County Days: (5) Motor Coaches, (1) Mini coach on 3/7/2015	6,000.00	4/7/2015	PREEVESER	15-084	179538
20	21-001-315-3373-P046	Oakland County Days: (1) Chaser Van 3/7/2015	775.00	4/7/2015	PREEVESER	15-083	179589
21	21-004-315-3441-P046	Oakland County Days radio advertisement 2/9/2015 - 2/15/2015	1,275.00	3/8/2015	CBSWYCD	1156227496	178850
22	21-001-402-3373-P046	Transportation for Mind of Arts (taking place every Tuesday) from 4/7/2015 - 5/12/2015	4,050.00	4/20/2015	PREEVESER	15-130	179897
23	21-001-505-3316-P046	Sunday Music bar on 6/21/2015 and Friday Night Live on 6/26/2015	5,400.00	7/14/2015	GREATLAKES	JUNE21/26-15	181144
24	21-001-402-3373-P046	Transportation - (1) 42 PAX ADA for Clinton Township MORC on 4/23/2015	875.00	4/20/2015	PREEVESER	15-124	179897
25	21-001-402-3373-P046	Transportation - (1) PAX ADA for Auburn Hills MORC on 4/29/2015	750.00	4/28/2015	PREEVESER	15-141	179897