



State of Wisconsin \ LEGISLATIVE AUDIT BUREAU

JANICE MUELLER  
STATE AUDITOR

22 E. MIFFLIN ST., STE. 500  
MADISON, WISCONSIN 53703  
(608) 266-2818  
FAX (608) 267-0410  
Leg.Audit.Info@legis.state.wi.us

May 22, 2002

Senator Gary R. George and  
Representative Joseph K. Leibham  
Joint Legislative Audit Committee  
State Capitol  
Madison, Wisconsin 53702

Dear Senator George and Representative Leibham:

As you know, information contained within our recently released review of the Milwaukee Brewers Stadium Costs has been challenged by the Stadium District Board's chairperson and other board members. Enclosed is a brief summary of the District's allegations, and our response. I hope this information proves useful as you review the content of our report.

Sincerely,

A handwritten signature in cursive script that reads "Janice Mueller".

Janice Mueller  
State Auditor

JM/lm

Enclosure

cc: Senator Judith Robson  
Senator Brian Burke  
Senator Joanne Huelsman  
Senator Mary Lazich

Representative Samantha Starzyk  
Representative John Gard  
Representative David Cullen  
Representative Barbara Gronemus

## **Audit Bureau Response to the Chairperson of the Southeast Wisconsin Professional Baseball Park District**

### **Introductory Comments**

Allegation: The Legislative Audit Bureau has an \$11 million annual budget.

Response: The Bureau's annual budget is currently \$5.7 million. District officials failed to record this number correctly and used a biennial rather than an annual total.

### **Project Cost**

Allegation: The Bureau failed to consider several key construction-related documents, including the general conditions of construction, change orders, and the construction punchlist.

Response: Mr. Trunzo mentions documents that pertain to how the project was constructed and are, therefore, not directly relevant to our expenditure analyses. Our charge was to look at costs, not quality or timeliness of construction. All expenditures and revenues from all documents through December 2001 are reflected in the District's ledger, which is the key document that all accountants and auditors use as the basis for assessing project costs.

Allegation: “[T]he total cost of the Miller Park project is \$393.2 million.”

Response: The District's general ledger shows that total expenditures through December 2001 were \$413.9 million, when the \$24.0 million in bridge and road work completed by the Department of Transportation is included. Mr. Trunzo's figure excludes some incurred costs.

Allegation: The Bureau failed to account for “re-inspection costs to be recovered; construction rework costs to be recovered; costs incurred by the owner not attributable to the capital costs of construction; insurance reimbursement costs not related to the tragic crane accident; costs incurred after construction; pending claims for financial recovery; and more.”

Response: The District's response to our report indicates that many of those items are costs the District hopes to recover in the future, which were not included in its general ledger through December 2001. We appropriately used the District's general ledger as documentation of all revenues and

expenditures. It should also be noted that we excluded from our total all known costs related to the 1999 crane accident.

Allegation: The Bureau inappropriately identified at least \$18.6 million in costs as part of project construction.

Response: Mr. Trunzo appears to focus on the “capital cost of construction,” as opposed to total project costs. Attachment A, provided to us by District staff, shows capital project expenditures. However, it includes costs different from those reflected in the District’s general ledger and excludes others. For example, it does not account for millions of dollars in project administration and operations expenditures, as well as other expenditures such as the Department of Transportation’s \$24.0 million investment in bridge and road work. The document is an inaccurate, incomplete picture of total project costs.

Allegation: The project has been well-managed and financially controlled because the sales and use tax rate has remained consistent at 0.1 percent.

Response: Statutes establish a maximum tax rate of 0.1 percent. Therefore, this does not demonstrate financial control.

### **Cost of Issuance**

Allegation: The Bureau unfairly included bond issuance costs in total project costs.

Response: Our goal was to provide an accurate accounting of the project’s total costs. Bond issuance costs are a part of the total.

Allegation: The Bureau included a projected 35-year cost of the project, and this is not done on other projects.

Response: We include all projected costs of the project in order to provide a complete picture of the District’s obligations, including initial construction and on-going operations and maintenance. In addition, few projects have a special tax established specifically to pay their costs. Legislators and the public have a strong interest in the total cost. Federal law (“Truth in Lending”) requires full disclosure of principal and interest costs when a family buys a home.

Allegation: The Bureau wrote that the tax will yield the District \$562.9 million in revenues but that project costs will total \$1.0 billion, thereby leaving an unexplained \$400+ million gap.

Response: Mr. Trunzo has not accounted for all revenues. The \$400 million difference includes: interest income (\$250.0 million, estimated), the Brewers' contribution (\$90.0 million), repayments of the three Brewers loans the District now owns (\$82.2 million), the Brewers' rental payments (\$33.0 million), Milwaukee City/County contributions (\$28.0 million, combined), and others. (Attachment B)

### **Insurance Reimbursement Analysis**

Allegation: The Bureau was too confused to perform complete analyses of all expenditures and revenues, including those associated with the construction crane accident.

Response: Our analysis was limited because District officials repeatedly failed to respond to our direct questions, provided misleading answers and incomplete documents, and refused to allow us to speak with contracted service providers. Further, our report clearly states that we excluded from our total all known revenues and expenditures associated with the 1999 crane accident.

### **Brewers Payment**

Allegation: "The Bureau's inability to identify the purpose of this \$900,000 payment is puzzling....the \$900,000 payment is for the first year's rent for Miller Park."

Response: The only record we have of this payment is in the District's general ledger, which provides no information about the purpose of the payment, made on December 31, 2001. The payment could be rent, which is \$900,000 annually for the first ten years of the lease. However, based on documents we were provided, rent is due on November 30, meaning that the Brewers paid the rent late, if in fact the \$900,000 represents a rent payment.

The District had an opportunity to clarify this payment when it received a draft copy of the report but chose to provide no comment on the report's content for us to consider prior to its release.

## **Game Tickets Cost**

Allegation: The Bureau failed to state that the District was reimbursed for all tickets not related to official business. The District provided clear, adequate documentation.

Response: We have not questioned costs associated with tickets that the District indicated were for official events and did not need to be reimbursed. Although District staff provided a copy of the general ledger page that shows the District received payments, the general ledger provides no information about their purpose, and photocopies of receipts do not support the District's claim that they were reimbursed for all tickets. (Attachment C is the documentation the District provided.)

## **Brewers Contributions**

Allegation: The Bureau's statement regarding the Milwaukee Brewers' sale of ownership naming rights to the Miller Brewing Company for \$40.0 million "is not true." The Brewers will receive \$41.2 million over a 20-year period.

Response: Our report addressed the amount the Milwaukee Brewers provided to the project, not the amount the team received from Miller Brewing. An agreement regarding funding obligations indicates that the Brewers' lenders were to make their required \$50.0 million payments by May 1999. Thereafter, the remaining \$40.0 million (not \$41.2 million) would be payable to the District in four \$10.0 million monthly installments. Our report did not state that the Brewers failed to make their required stadium project contributions, or that the Brewers paid more or less than the required amount. The District acknowledged in an agreement that the team satisfied its \$90.0 million commitment.

## **Roof Position**

Allegation: The Bureau mistakenly stated that the stadium roof has been kept closed this spring.

Response: A March 29, 2002, *Milwaukee Journal-Sentinel* article said that team officials stated the roof would remain closed during exhibition games, the roof would not be opened and closed after games as a treat for fans, and the team would decide the roof position on a game-by-game basis.

## **Ownership Interest**

Allegation: The Bureau did not understand that “[t]he impact of ownership percentage is clearly defined in each and every agreement the District has entered into....there are no uncertainties in the consequences of varying ownership percentages.”

Response: The overall impact of the ownership percentage is not clear. For example, an increase in the District’s ownership percentage would have effects on such items as property insurance premiums, but we wanted to know about more material effects. Thus, we asked the District to identify the advantages and disadvantages of owning a larger share of the stadium complex. Mr. Duckett responded on February 20, 2002, that “the District has no opinion regarding the advantages or disadvantages to the District and its taxpayers in the event the District’s ownership interest increases from the percentage of ownership that was originally contemplated.”

Allegation: The District never told us that ownership percentages would be calculated in 2002.

Response: Mr. Duckett stated to three Audit Bureau staff members on October 11, 2001, that the District’s board would determine ownership interests at its March 2002 meeting. This statement is documented in our written summary of the entrance conference.

## **Vouchers**

Allegation: The Bureau ignored important construction vouchers and instead concentrated its review on a “bureaucratic review of expense reports, payments to employees, payments to the Brewers, credit card payments and other such areas.”

Response: We did not conduct an audit of the quality of the construction, only the cost. Further, the District has not challenged the findings from our review of expense reports and other documents. We found inappropriate and undocumented expenditures.

Allegation: The Bureau claimed not to have received documentation for all 90 vouchers that the District provided. It was unable to wait for District staff to produce documentation for the additional 21 vouchers we had requested.

Response: Mr. Trunzo acknowledges that the District provided only 69 of the 90 vouchers we selected for review. (Actually, the District provided documentation for 65 vouchers, not 69.) We first requested the documentation on February 21, 2002, and we are still waiting to receive the remaining vouchers. The amount of time we provided to the District to produce the documents is reasonable.

### **Documentation of Expenditures**

Allegation: The District has an outside auditor and accountant.

Response: These firms did not perform a program evaluation, attempt to compile all project costs, or address issues of accountability for taxpayer funds.

### **District Conference Room**

Allegation: The Bureau consistently refers to the District's conference room as a skybox. "This misrepresentation is another clear indicator of the Bureau's intentional negative slant."

Response: The 1996 Lease gave the District the "right to reserve a Skybox for the exclusive use by the District." Although the 2000 Third Amendment to the Lease removed this language, a map attachment shows the conference room to be a skybox. Further, the Ethics Board's January 2001 opinion uses the term "skybox" repeatedly. Finally, we attended meetings in the conference room and personally observed that the room is in fact a skybox with a view of the playing field.

A more relevant question is: Why didn't Mr. Trunzo address our recommendation on the use of the conference room, and why did Mr. Duckett tell us on October 11, 2001, that the Ethics Board would not allow the District to make the skybox available to charity groups?

### **Management Contract**

Allegation: The District's contract with its former executive director is "well within industry standards and fully conforms with common industry terms and conditions."

Response: The District is a local unit of government, not a private business. As such, the contract contains provisions that legislators and the public may question, including paying large lump sums for work that may not be completed and paying for a spouse's travel.

## **District Staffing**

Allegation: The District never employed 8 full-time staff.

Response: This is the number we included in our 1997 report based on information we were given by the District at the time. The District did not question it then.

Allegation: The District has contracted for all administrative and management services only since October 2001.

Response: On July 27, 2001, Mr. Trunzo and Mr. Duckett signed a First Amendment to the Contract for District Representative Services that stated the contract “shall commence as of August 1, 2001....”

## **Final Comments**

Allegation: Miller Park is the “largest construction project” in Wisconsin.

Response: The Milwaukee Metropolitan Sewerage District’s Water Pollution Abatement Program is the largest project, costing approximately \$2.3 billion. We have audited it successfully on two separate occasions, and are currently doing so a third time.

Allegation: The Bureau’s stated desire to explore the “nuances” of the Miller Park project reconfirmed that its objective was to throw together “yet one more grandstanding report” with “highly charged political overtones.”

Response: The definition of “nuance” does not mean “innuendo” or “untruths.” In fact, it means “expression or appreciation of subtle shades of meaning.”

Allegation: The Bureau ignored, “perhaps conveniently,” an analysis of the economic benefits of Miller Park.

Response: We never planned to conduct such a review. Our charge was to focus on total project costs and management.

Southeast WI Professional Baseball Park District  
Capital Project Expenditures  
For the Six Months Ending June 30, 2001  
Miller Park Project

## Capital Project &amp; Debt Service Funds Expenditures

Expenditures	1996	1997	1998	1999	2000	Annual Budget 2001	Year-To-Date 2001	Project-To-Date Total
<b>Stadium</b>								
Architect	4,504,125	8,337,946	3,226,409	2,073,243	443,526	-	1,095,001	19,680,250
CM General Conditions	780,157	2,509,459	1,620,481	2,633,009	972,865	2,156,649	2,428,421	10,942,392
CM Fee	302,733	1,589,601	1,543,266	1,663,209	914,884	-	135,825	6,149,518
Site Work						1,050,000	-	
Concrete		2,620,319	17,292,641	12,290,496	2,367,865	482,350	1,048,245	35,617,666
Masonry			1,169,850	2,037,850	822,562	-	125,495	4,255,657
Metals	169,353	26,004,979	8,593,995	3,699,879			5,140,942	43,609,146
Carpentry			138,228	1,287,275		255,805	386,256	1,811,759
Moldure Protection			270,994	2,026,001	1,290,084	524,562	672,939	4,260,018
Doors, Windows			776,161	5,271,505	3,568,800	462,018	224,357	9,840,823
Finishes				7,896,017	8,732,277	2,444,366	1,698,346	18,326,640
Specialties				102,928	1,668,549	1,400,635	391,468	2,162,943
Equipment							53,313	53,313
Furnishings				443,284	1,948,727	940,892	945,718	3,337,729
Special Construction			24,216,838	13,961,858	5,465,881	335,664	1,488,813	45,133,390
Transportation								
Testing and Permits	190,365	459,553	1,098,146	784,407	161,136	-	213,623	2,885,230
Program Manager	215,073	378,158	222,719	190,777	109,548	-	3,152	1,117,427
Project Manager	385,823	98,901	25					484,749
Mechanical System			4,278,822		3,369,450	511,724	932,470	8,580,742
Electrical		54,119	2,136,623	10,248,621	1,632,196	465,131	1,483,966	15,553,525
Signage and Graphics							33,760	33,760
Stadium Club							8,690	8,690
Club Office							12,707	12,707
Hall of Fame							785,230	785,230
Suite							1,235	1,235
CM Performance Bonds				2,373,190				2,373,190
Insurance		1,738,819	1,449,449	1,149,338	2,882,771	-	645,552	7,865,929
DFD Administration	279,693							279,693
Pending O/L					2,496,691	5,668,077	649,703	3,148,394
Investment Management Fee		4,408	1,236					5,644
<b>Total - Stadium</b>	<b>6,657,969</b>	<b>17,958,636</b>	<b>85,306,439</b>	<b>73,856,056</b>	<b>43,935,068</b>	<b>16,697,871</b>	<b>20,601,225</b>	<b>247,473,769</b>
<b>Infrastructure</b>								
Pad Construction	1,979,751	1,443,732						3,423,483
Methane Control		1,358,842	9,400					1,368,242
Deep Piling		6,478,929	702,511					7,181,440
Site Development		3,742,146	5,376,098	4,117,614	6,636,312	4,096,351	3,180,140	23,052,310
Demolition, Existing Stadium				2,172	437,498	1,400,000	388,133	825,801
Utility Relocation		608,167	685,727	1,012,085				2,305,979
WDOT Road Work	352,296							352,296
Stadium Foundations		8,311,939	8,291,381	2,154,351	82,758		19,959	19,870,386
Architecture	703,568	321,586	77,892	140,513	3,212	55,240	5,485	1,252,668
Testing and Permits	71,289	172,048	408,090	276,169	59,900	-	78,771	1,067,247
Program Manager	80,520	140,826	83,382	68,925	40,394	-	1,162	415,209
Project Manager	144,445	37,027	10					181,482
CM General Conditions		735,272	829,345	109,699	85,097	500,000	288,710	2,058,123
CM Fee		126,090	492,306	346,095	84,148	-	4,875	1,053,314
DFD Administration	80,551							80,551
Insurance		650,982	436,733	412,495	1,058,543	-	238,556	2,795,309
<b>Total - Infrastructure</b>	<b>3,412,400</b>	<b>24,127,586</b>	<b>18,383,675</b>	<b>8,640,118</b>	<b>8,507,858</b>	<b>6,051,591</b>	<b>4,189,601</b>	<b>67,261,238</b>
<b>Leases</b>								
Roof Construction			2,038,632	3,342,167	1,080,522	633,875	645,403	7,104,724
Mechanical			1,914,910	4,269,683	426,126	88,174	322,884	6,933,803
Electric System - Stadium			1,218,398	3,251,908	2,315,127	295,639	397,685	7,183,116
Scoreboard				640,533	5,495,883	1,872,781	1,499,054	7,835,470
Concession Equipment			356,940	2,906,645	1,980,966	200,917	384,914	5,629,465
Furniture, Fixtures and Equipment			9,984	108,667	1,840,188	2,981,055	2,253,112	4,308,831
Electric System - Site Development			3,750	85,000	832,111	1,730,984	1,702,043	2,722,904
Transportation - Conveying Systems					477,585	113,456	34,906	512,491
Outside services					10			10
Investment Management Fee		2	1,529					1,531
<b>Total - Leases</b>	<b>-</b>	<b>2</b>	<b>5,542,121</b>	<b>14,802,603</b>	<b>14,648,518</b>	<b>7,896,841</b>	<b>7,240,001</b>	<b>42,033,245</b>
<b>Special Projects</b>								
DNR/Henry Aaron State Trail			15,635	5,768	11,058		2,135	34,598
Salvage Rights Memorabilia			12,000	36,000	27,000		34,861	109,861
Little League Field							24,000	24,000
<b>Total - Special Projects</b>	<b>-</b>	<b>-</b>	<b>27,635</b>	<b>41,768</b>	<b>38,058</b>	<b>-</b>	<b>60,796</b>	<b>168,257</b>
<b>Debt Service</b>								
Principal Retirement		146,730,000	2,855,000			4,820,062		149,585,000
Interest and Fiscal Charges	406,386	7,867,824	6,413,851	7,930,817	10,665,885	10,984,559	5,182,311	38,497,274
<b>Total - Debt Service</b>	<b>406,386</b>	<b>154,597,824</b>	<b>9,268,851</b>	<b>7,930,817</b>	<b>10,665,885</b>	<b>15,804,621</b>	<b>5,182,311</b>	<b>188,082,274</b>

## District Revenue needed to pay estimated \$1.0 billion in costs:

Sales and use tax (projected through 2014)	562,894,844
Sales tax interest (2002-2030) - estimated w/3.5 int rate	249,093,301
Brewers up-front commitment	90,000,000
AMRC Payments	82,200,000
Brewers rent payments	33,000,000
Interest income (through 2001)	41,259,585
Milwaukee County up-front contribution	16,000,000
Local transportation aids State's contribution	12,000,000
City of Milwaukee up-front contribution	6,772,938
Special projects (through 2001)	574,237
Miscellaneous revenue (through 2001)	<u>111,257</u>
Total	1,093,906,162

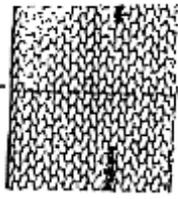
# **Attachment C**



WILLSON-JONES

MARCH →  
31,602

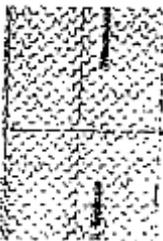
DATE 3/29/01 RECEIPT 159493  
 RECEIVED FROM Zeppera & Casco, 735 N. Water St #628  
 Address Milwaukee WI 53202-4104  
Thirty one thousand six hundred and two DOLLARS \$ 31,602.00  
 FOR Tickets 1100  
 ACCOUNT HOW PAID  
 BEGINNING BALANCE CASH  
 AMOUNT PAID CHECK 31,602.00  
 BALANCE DUE MONEY ORDER  
 BY B. Caldwell F-308



WILLSON-JONES

April →  
27,237 of  
total for tickets

DATE 4/2/01 RECEIPT 159494  
 RECEIVED FROM Zeppera & Casco, 735 N. Water St #628  
 Address 5702 W. Fond du Lac St #104 April  
Twenty seven thousand two hundred and thirty seven DOLLARS \$ 27,237.00  
 FOR Tickets 28,182.00  
 ACCOUNT HOW PAID  
 BEGINNING BALANCE CASH  
 AMOUNT PAID CHECK 27,237.00  
 BALANCE DUE MONEY ORDER  
 BY B. Caldwell F-308



WILLSON-JONES

April →  
3,473

DATE 4/10/01 RECEIPT 159495  
 RECEIVED FROM Zeppera & Casco 735 N. Water St #628  
 Address Milwaukee, WI 53202-4104 April  
Three thousand four hundred and seventy three DOLLARS \$ 3,473.00  
 FOR Tickets  
 ACCOUNT HOW PAID  
 BEGINNING BALANCE CASH  
 AMOUNT PAID CHECK 3,473.00  
 BALANCE DUE MONEY ORDER  
 BY B. Caldwell F-308



WILLSON-JONES

DATE 4/18/01 RECEIPT 159496  
 RECEIVED FROM O'Neil, Cannon Hallman  
 Address 111 East Wisconsin Ave - Suite 1400 - Milwaukee WI 53202  
Twenty DOLLARS \$ 26.20  
 FOR Open Records  
 ACCOUNT HOW PAID  
 BEGINNING BALANCE CASH  
 AMOUNT PAID CHECK 26.20  
 BALANCE DUE MONEY ORDER  
 BY B. Caldwell F-308

REDIFORM • Carbonless • S1654-NCR Duplicate • S1657N-CL Triplicate  
©1999 REDIFORM

# RECEIPT 226801

DATE 4/19/01  
RECEIVED FROM Robert Trungo  
Address \_\_\_\_\_  
Eleven thousand two hundred Eighteen DOLLARS \$11,218.00  
FOR Tickets

ACCOUNT		HOW PAID	
BEGINNING BALANCE		CASH	
AMOUNT PAID		CHECK	11,218.00
BALANCE DUE		MONEY ORDER	

ck 3944 F-308  
BY Bruce Caldwell

REDIFORM • Carbonless • S1654-NCR Duplicate • S1657N-CL Triplicate  
©1999 REDIFORM

# RECEIPT 226802

DATE 4/24/01  
RECEIVED FROM Julie Scherger  
Address 324 S. 76th St Milwaukee, WI 53214  
Four hundred & Eight Dollars DOLLARS \$408.00  
FOR Tickets

ACCOUNT		HOW PAID	
BEGINNING BALANCE		CASH	
AMOUNT PAID		CHECK	408.00
BALANCE DUE		MONEY ORDER	

ck 7607 F-305  
BY Bruce Caldwell

REDIFORM • Carbonless • S1654-NCR Duplicate • S1657N-CL Triplicate  
©1999 REDIFORM

# RECEIPT 226803

DATE 5/4/01  
RECEIVED FROM Kenn Junke  
Address 300 Park 211 - milw, WI 53201  
Eleven dollars ~~34~~ DOLLARS \$11.34  
FOR \_\_\_\_\_

ACCOUNT		HOW PAID	
BEGINNING BALANCE		CASH	
AMOUNT PAID		CHECK	11.34
BALANCE DUE		MONEY ORDER	

ck # 10657 F-308  
BY Bruce Caldwell

REDIFORM • Carbonless • S1654-NCR Duplicate • S1657N-CL Triplicate  
©1999 REDIFORM

# RECEIPT 226804

DATE 5/4/01  
RECEIVED FROM Ormel, Connor, Hoffman  
Address 116 E. Wisconsin Ave - Suite 1400 - milw WI 53202  
Twenty Six DOLLARS \$26.20  
FOR Open Records

ACCOUNT		HOW PAID	
BEGINNING BALANCE		CASH	
AMOUNT PAID		CHECK	26.20
BALANCE DUE		MONEY ORDER	

d 12925  
BY \_\_\_\_\_

REDIFORM • Carbonless • STENO-NOX Duplicate • ST157H-CL Tri-Block

DATE 5/29/01 RECEIPT

RECEIVED FROM Opportunity Builders

Address \_\_\_\_\_ MAY

Two DOLLARS \$ 2.00 ✓

FOR Insurance 10-4650

ACCOUNT		HOW PAID	
BEGINNING BALANCE		CASH	2 00
AMOUNT PAID		CHECK	2.00
BALANCE DUE		MONEY ORDER	

BY Bry Caldwell

REDIFORM • Carbonless • STENO-NOX Duplicate • ST157H-CL Tri-Block

DATE 5/29/01 RECEIPT 226818

RECEIVED FROM Mary Belton

Address \_\_\_\_\_ MAY

Four DOLLARS \$ 4.00 ✓

FOR Insurance 10-4650

ACCOUNT		HOW PAID	
BEGINNING BALANCE		CASH	4 00
AMOUNT PAID		CHECK	
BALANCE DUE		MONEY ORDER	

BY Bry Caldwell

REDIFORM • Carbonless • STENO-NOX Duplicate • ST157H-CL Tri-Block

DATE 5/31/01 RECEIPT 226819

RECEIVED FROM Gordon Flesch

Address 2101 W. Beltline Highway - Madison WI 53701 MAY ✓

One Hundred Sixty Five DOLLARS \$ 165.00

FOR \_\_\_\_\_ 10-5055

ACCOUNT		HOW PAID	
BEGINNING BALANCE		CASH	
AMOUNT PAID		CHECK	165 18
BALANCE DUE		MONEY ORDER	

BY Bry Caldwell

REDIFORM • Carbonless • STENO-NOX Duplicate • ST157H-CL Tri-Block

DATE 4/12/01 RECEIPT 226820

RECEIVED FROM Zeppos & Associates

Address \_\_\_\_\_ APR!

Four thousand fifty dollars DOLLARS \$ 4,050.00 ✓

FOR Tickets

ACCOUNT		HOW PAID	
BEGINNING BALANCE		CASH	
AMOUNT PAID		CHECK	4,050.00
BALANCE DUE		MONEY ORDER	

BY Bry Caldwell

April →  
4,050

REDIFORM • Customers • 51624-NOS Duplicate • 51627-N.C. Triplicate  
©1999 REDIFORM

DATE 6/26/01 **RECEIPT** 226837  
RECEIVED FROM Natalie Behne  
Address 2527 A N. Cramer St.  
Milwaukee, WI 53211 DOLLARS \$ 270.00  
FOR Tickets F-308

ACCOUNT		HOW PAID	
BEGINNING BALANCE		CASH	
AMOUNT PAID		CHECK	<u>270.00</u>
BALANCE DUE		MONEY ORDER	

ck 4187  
BY Janice Stembel

REDIFORM • Customers • 51624-NOS Duplicate • 51627-N.C. Triplicate  
©1999 REDIFORM

DATE 7/9/01 **RECEIPT** 226838  
RECEIVED FROM Natalie Behne  
Address 2527 A North Cramer St.  
Milw WI 53211 DOLLARS \$ 246.00  
FOR Tickets

ACCOUNT		HOW PAID	
BEGINNING BALANCE		CASH	
AMOUNT PAID		CHECK	<u>246.00</u>
BALANCE DUE		MONEY ORDER	

ck 4199  
BY Janice Stembel

REDIFORM • Customers • 51624-NOS Duplicate • 51627-N.C. Triplicate  
©1999 REDIFORM

DATE 7/10/01 **RECEIPT** 226839  
RECEIVED FROM Ameitech - WI Bell  
Address \_\_\_\_\_  
DOLLARS \$ 18.95  
FOR Account Closeout - Reimbursement - acct # 414 257 -  
9758 437 7

ACCOUNT		HOW PAID	
BEGINNING BALANCE		CASH	
AMOUNT PAID		CHECK	<u>18.95</u>
BALANCE DUE		MONEY ORDER	

ck # 7900154229  
BY Janice Stembel

REDIFORM • Customers • 51624-NOS Duplicate • 51627-N.C. Triplicate  
©1999 REDIFORM

DATE 7/10/01 **RECEIPT** 226840  
RECEIVED FROM Ameitech - WI Bell  
Address \_\_\_\_\_  
DOLLARS \$ 112.28  
FOR Account Closeout - Reimbursement - acct # 607-4040-5270  
ck # 7900156498

ACCOUNT		HOW PAID	
BEGINNING BALANCE		CASH	
AMOUNT PAID		CHECK	<u>112.28</u>
BALANCE DUE		MONEY ORDER	

BY Janice Stembel



# SOUTHEAST WISCONSIN PROFESSIONAL BASEBALL PARK DISTRICT

MILLER PARK - ONE BREWER WAY, MILWAUKEE, WISCONSIN 53214  
PHONE (414) 902-4040 FAX (414) 902-4033



April 19, 2002

Mr. Paul Stuiber, Program Evaluation Director  
State of Wisconsin  
Legislative Audit Bureau  
22 East Mifflin Street, Suite 500  
Madison, WI. 53703-4225

Dear Paul,

We have attached the general ledger pages reflecting the inflows and outflows of Brewer ticket purchases for the two exhibition games in March 2001 and opening day in April 2001. These ledger pages indicate that the District was reimbursed by Board members and/or others for all tickets not directly needed for District business.

In summary, the ledger shows a net District payment for tickets to be \$2,486.00 (\$1,536.00 + \$950.00). This represents the fact that each Board Member received two tickets to each of the three games. This amounted to 78 tickets distributed to our 13 Board members. These tickets were of varying prices, however, they averaged approximately \$32.00 each.

As I explained to you at our last meeting, the Board members and their spouses were asked to participate in pre-game ceremonies representing the five-county District. Please contact me if you should need additional information.

Sincerely,

Michael R. Duckett, P.E., R.L.S.  
Executive Director

CC: Janice Mueller, State Auditor  
Dean R. Swenson, L.A.B.  
Robert N. Trunzo, Chairman, SEWPBPD  
Norm Matar, Davis & Kuelthau  
Robert Mazurek, SEWPBPD

SE WI Prof Baseball Park Dist

Detail Ledger  
Period: 01/01 - 08/01

Page: 1  
Mar 21, 2002 02:55pm

Report Criteria:

Account Acct No = 105050  
Actual Amounts  
Summarize Payroll Detail

Date	Journal	Ref No	Payee or Description	GL Acct No	Debit Amount	Credit Amount	Balance			
Board/Committee Expenses				10-5050			.00			
			1/1/01 ( 00/01 ) Balance							
3/8/01	AP	4	Milwaukee Brewers Tic 423		71,420.00					
3/9/01	AP	9	Milwaukee Brewers Tic 423		6,750.00					
3/13/01	AP	13	Milwaukee Brewers Tic 423		768.00					
3/31/01	JE	38	To record misc receipts in gen			31,602.00 -				
			3/31/01 (03/01) Period Totals and Balance		78,938.00 *	31,802.00 -*	47,336.00			
4/30/01	JE	49	To record misc receipts in gen			3,473.00 -				
4/30/01	JE	49	To record misc receipts in gen			27,237.00 -				
4/30/01	JE	49	To record misc receipts in gen			4,050.00 -				
4/30/01	JE	49	To record misc receipts in gen			11,626.00 -				
			4/30/01 (04/01) Period Totals and Balance		.00 *	48,386.00 -*	950.00			
5/8/01	AP	1	The Fan Zone 481		324.00					
5/18/01	AP	47	WI Dept. of Financial 261		10.00					
5/23/01	AP	88	William Demshar 484		1,800.00					
5/24/01	AP	90	The Fan Zone 481			324.00 -				
			5/31/01 (05/01) Period Totals and Balance		2,134.00 *	324.00 -*	2,760.00			
6/30/01	JE	68	To record misc receipts in gen			270.00 -				
			6/30/01 (06/01) Period Totals and Balance		.00 *	270.00 -*	2,490.00			
8/31/01	JE	832	To reclass recpts for July to prpr acct			246.00 -				
			8/31/01 (08/01) Period Totals and Balance		.00 *	246.00 -*	2,244.00			
YTD Encumbrances		.00	YTD Actual	2,244.00	Total	2,244.00	YTD Budget	.00	Unexpended (	2,244.00)

(10) Fund Totals:

No. of Transactions: 14 No. of Accounts: 1

Totals: 81,072.00 78,828.00 - 2,244.00

Grand Totals:

No. of Transactions: 14 No. of Accounts: 1

Totals: 81,072.00 78,828.00 - 2,244.00

SE WI Prof Baseball Park Dist

Detail Ledger  
Period: 01/01 - 08/01

Page: 1  
Mar 21, 2002 02:58pm

Report Criteria:

Account Acct No = 105060  
Actual Amounts  
Summarize Payroll Detail

Date	Journal	Ref No	Payee or Description	GL Acct No	Debit Amount	Credit Amount	Balance
Office miscellaneous			1/1/01 ( 00/01 ) Balance	10-5060			.00
1/23/01	AP	22	Mary Balconi 173		100.00		
1/23/01	AP	23	Dana Tollver 174		1,000.00		
1/23/01	AP	28	Betty Caldwell 328		202.22		
1/31/01	JE	113	To record service charge		870.59		
			1/31/01 (01/01) Period Totals and Balance		2,172.81 *	.00 *	2,172.81
2/9/01	AP	4	Milw. Brewers Basebal 92		1,538.00		
2/28/01	JE	210	To record service charge		777.39		
			2/28/01 (02/01) Period Totals and Balance		2,313.39 *	.00 *	4,486.20
3/31/01	JE	310	To record service charge		758.33		
			3/31/01 (03/01) Period Totals and Balance		758.33 *	.00 *	5,244.53
4/30/01	JE	411	To record service charge		1,528.52		
4/30/01	JE	436	To record NSF checks		864.00		
			4/30/01 (04/01) Period Totals and Balance		2,390.52 *	.00 *	7,635.05
5/31/01	JE	510	To record service charge		823.83		
			5/31/01 (05/01) Period Totals and Balance		823.83 *	.00 *	8,458.88
6/30/01	JE	610	To record service charge		735.90		
			6/30/01 (06/01) Period Totals and Balance		735.90 *	.00 *	9,194.78
7/31/01	JE	79	To record service charge		1,087.54		
			7/31/01 (07/01) Period Totals and Balance		1,087.54 *	.00 *	10,282.32
8/31/01	JE	89	To record service charge		691.73		
8/31/01	JE	841	To record close out of incident		2.28		
			8/31/01 (08/01) Period Totals and Balance		693.99 *	.00 *	10,976.31
YTD Encumbrances		.00	YTD Actual 10,976.31 Total 10,976.31	YTD Budget	.00	Unexpended (	10,976.31 )

(10) Fund Totals:

No. of Transactions: 14 No. of Accounts: 1 Totals: 10,976.31 .00 10,976.31

Grand Totals:

No. of Transactions: 14 No. of Accounts: 1 Totals: 10,976.31 .00 10,976.31