

## GREEN BAY/BROWN COUNTY PROFESSIONAL FOOTBALL STADIUM DISTRICT

Pursuant to Section 19.84, Wis. Stats., a meeting of the Green Bay/Brown County Professional Football Stadium District Board was held on **Monday, December 11, 2023**, at 2:00 p.m.

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PRESENT: Leah Weycker, Keith Lucius, Sen. Cowles, Barbara Dorff, Mark Graul, Chad Weininger, and Bill Galvin and Sen. Cowles (by phone)

ALSO PRESENT: Brian Dworak, Ken Kaszubowski, Aaron Popkey, Bill Vande Castle, Joel Everts, Drew Falkenburg, and Leah Lasecki

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1. CALL MEETING TO ORDER

The meeting was called to order by Chair Weycker at approximately 2:00 p.m.

2. ROLL CALL

Roll call was taken. All Board members were present with Bill Galvin and Sen. Cowles via phone.

3. PLEDGE OF ALLEGIANCE

The Board recited the Pledge of Allegiance.

4. APPROVE/MODIFY AGENDA

A MOTION WAS MADE BY MARK GRAUL AND SECONDED BY KEITH LUCIUS TO APPROVE THE AGENDA. A vote was taken. MOTION CARRIED UNANIMOUSLY.

5. REQUEST FOR APPROVAL OF THE MINUTES – SEPTEMBER 25, 2023

A MOTION WAS MADE BY BARBARA DORFF AND SECONDED BY MARK GRAUL TO APPROVE THE MINUTES. A vote was taken. MOTION CARRIED UNANIMOUSLY.

6. ANNUAL AUDIT – PRESENTED BY CLIFTON LARSON ALLEN

Mr. Dworak introduced Ms. Lasecki of Clifton Larson Allen. She presented the 2022 audit findings to the Board. She wanted to stick to the high-level results and any recommendations they had. The audit was performed on site in May. There were three auditors present and overall everything went very well. She reported that Mr. Webb was a pleasure to work with and he is very organized. She mentioned that he uses excel spreadsheets for the ledger and they are very well done. He does a very thorough job and they really appreciated that.

~~There's nothing to report that would be shocking by any times.~~ She went through the government communication letter with the Board. She said if there was something that came up in the audit report it would be discussed in this communication. She discussed the mention of the accounting policies and nothing was changed in 2022. She said that was important and it means they were looking at apples to apples between years. Some people may have noted a significant accounting change that related to leases. This change didn't apply to the District because they don't have presence in that lease. It wasn't included in GASB37. She's not aware of anything on the horizon that would impact the District.

Accounting estimates are a significant part of any audit. She reported they audit them in depth. She said if the Board had any questions she would discuss them. She reported that the investments and depreciation was reviewed as well.

Ms. Lasecki reported there were no difficulties while performing the audit. There were no issues. She stated that there was no uncorrected misstatement over trivial. The District's issues were very small. There was nothing that was not adjusted in the books. There were no corrected misstatements that were material. There were two very small entries that were corrected and was not concerning. They were just cleanup entries.

She also reported there were obviously no disagreements with management. The letter goes over standard things in an audit. She asked if the Board had any questions.

Ms. Lasecki presented the large audit report. She said their role as auditors is to give an opinion on the presentation of the financial statement and issue an opinion. They give the District an unmodified opinion and they reported they didn't find anything that would be considered a material error. They spent a lot of time on site asking questions about reconciling cash, cutting checks, etc.

She mentioned that pages 4 through 15 in the report is probably one of the best MD&A she has ever read, especially for a District of this size. She wanted to give the organization kudos for the good historical knowledge in the MD&A. She said they go through this on a high level to make sure the number tie and make sense with the audit.

Mr. Graul mentioned that the MD&A looks identical to what was presented in previous years. Ms. Lasecki agreed that the first section will look identical. She said Mr. Webb added more to it like referencing the draft, etc.

She didn't go through the financial statements. The only thing she commented on was on page 24 and some budget vs actual statements. She said they are in a nice, condensed format and easy to read and she wanted the Board to review them if they haven't already.

Her last comment was about page 43 of the report. She said the first report addresses the financial statements. This report addresses compliance. Because the District is a governmental entity they have a yellow book audit in addition to the financial statement audit. As part of that they have to report if they find anything in internal controls they would find was deficient. She said they access the risk of controls in place. This letter communicates any findings. She commented on the recurring finding regarding segregation of duties. It isn't a surprise because of the size of the District and this has been reported on in the past. She spoke about these things with Mr. Dworak about possibly alleviating these findings next year with both he and Mr. Webb being employees of the District now.

Mr. Graul asked about the vast majority of the District's spending and mentioned it is essentially a passthrough to the Packers and asked if they look at that. Ms. Lasecki said they look at the request from the Team but don't look at the detail behind it.

There were no more questions and they thanked Ms. Lasecki for her presentation.

A MOTION WAS MADE BY BARBARA DORFF AND SECONDED BY KEITH LUCIUS TO APPROVE THE AUDITED FINANCIALS. A vote was taken. MOTION CARRIED UNANIMOUSLY.

7. LATE COMMUNICATIONS (IF ANY)

There were no late communications.

8. CONSIDERATION OF THE MUSCELLI SEC. 893.80 WIS STATS CLAIM – UPDATED BY WILLIAM VANDE CASTLE

Mr. Vande Castle presented the notice claim in the agenda. This is a statutory procedural step that happens with all governmental agencies and entities in the state. It is unlike being in a car accident where you can start a lawsuit right off the bat. You could sue the next day in that situation. With a governmental body the statutes cited requires that you find give notice to the municipality that you have a potential claim against their governmental body. The statute then gives the governmental body the ability to review that claim and respond to it. It is almost like negotiating with an insurance company and gives the opportunity for the governmental body to decide whether they want to admit or deny the claim. This would be step one in the statutory process. A notice of claim has been filed by the family of this young man that was hurt and information about how it happened is in the packet. He explained the District has a couple of options. One is they can do nothing and then at the end of 120 days it would automatically be deemed denied. Alternatively, the District could deny the claim formally under the statutory process to begin the process. He's always been told it is better to actually formally deny the claim which means it's been reviewed and a determination is made that this claim is not something this organization should handle or deal with. He recommends the District make a motion to deny the claim under Section 93.80 and he can get out the notices. That process of denying the claim starts the process of turning it over to the Packers because it's something they will handle under their insurance. He reported he already had conversation with the Packers staff counsel and they will be taking care of it.

A MOTION WAS MADE BY BARBARA DORFF AND SECONDED BY MARK GRAUL TO DENY THE CLAIM. A vote was taken. MOTION CARRIED UNANIMOUSLY.

9. ANNUAL MAINTENANCE ASSESSMENT PRESENTATION – SIGMA GROUP

Mr. Falkenburg of Sigma provided copies of the Maintenance Program Assessment and a brief overview of the 2023 audit. He discussed the objectives of the report and the findings. He said they review the maintenance program and procedures established by the Packers. They review the maintenance history and inspect the facility and site.

He mentioned the 2022 findings were reviewed and found all 98 items were complete. The 2023 findings were reported and all aspects of the building and site were found to be satisfactory. Everything they saw was being maintained and the actions they are taking are satisfactory. A total of 123 items were noted during the walk through. They find from 100-130 different items every year.

He discussed the computer maintenance management system (CMMS). They are using a new one this year. It is a major tool and it is designed to manage maintenance work, automate work scheduling, generate reports, organize assets, maximum equipment's lifespan and minimize downtime. He said they noticed there were less cosmetic issues this year. He feels the new system has a lot to do with that. It enables subcontractors to use their phones to report anything they see. They now have more eyes and ears around the facility.

Mr. Falkenburg reported on the major findings. They reviewed the high-level findings with the Packers. They found the concrete bowl clips had some cracking around the clips. They were able to look at every single clip and they found no major concerns. The response to systematically look at every clip was impressive, and it was a good discussion to have with the Packers.

He reported on the roof membrane on the CRIC new addition. Some areas had water ponding and a lack of drainage and helped the Packers identify this and talk to contractors on the closing of that project. They discussed things to look for when replacing roof systems.

There are expansion joints in the vomitorium – some had a gasket to allow for movement and some didn't have them. It was something to point out to have the Packers look at. There was another no action item. They noticed the brick veneer on the 400 deck on the east side of the building and it looked as though the sheet had been installed with a slight wave in it but it was hard to detect. There is no indication of movement but rather it was installed that way. They informed the Packers to keep an eye on it.

He mentioned that water leaks are important to look at. They can look at the source of the issue and how to repair the damage. He pointed out the conduit support. There are a lot of cables and mechanicals that run out to the field. They found a broken clip that will be repaired.

He also added that the bleachers were loosening and some of them moved a bit. The Packers were able to correct and realign them.

In summary, Mr. Falkenburg reported that every year the Packers continue to provide a well-organized maintenance program. The preventative maintenance and demand maintenance activities are being accomplished in a timely manner. The facility and site were found as being maintained in satisfactory condition, and the new CMMS system improves the responsiveness to demand maintenance items.

Ms. Dorff asked about an incident that occurred and safety in the bowl. She mentioned that the stairs are very difficult to get up. She asked if there is a place for elderly people to sit even if they're not technically handicapped – a place where they don't have to climb stairs. She mentioned that every time she's at a game, someone falls.

Mr. Kaszubowski said safety issues are definitely an area of concern. When they're conducting the visual inspection, they look for things like backed out screws on a metal panel that could snag somebody's coat and then cause them to fall. They look at all kinds of things like trip hazards but not this. He said it's very difficult to make comments on the actual existing structure as it was placed or as it has existed for so long, so it's difficult to answer your question.

Mr. Kaszubowski said if someone did fall they would look at preventing accidents and evaluate the incident like someone falling over the top railing and to determine if it's appropriate to add another railing or take other actions. Ms. Dorff said there is no railing on the stairs and asked who is responsible for that. Mr. Kaszubowski said the responsibility for safety design goes back to the original architects and engineers who developed the plans for the stadium. Ms. Dorff mentioned that in Wisconsin they aren't responsible after 7 years.

Mr. Dworak said that it is the Packers responsibility for maintenance of the facility. It was mentioned that the code requirements are from when the stadium bowl was originally built and are grandfathered. Ms. Dorff is concerned about the safety and falls. She admits it's difficult to climb the stairs. Mr.

Dworak mentioned it would be a concern especially during the winter as well. Mr. Kaszubowski said they've reported things like the failed clips on precast panels which came on the heels of bad events in other facilities. It's something that's definitely assessed but there's no formal review at the time of the assessment for improvements to be made regarding trip hazards unless they are really physically evident at the time. Then it usually gets driven by an accident occurring. It's a horrible way to describe it but there's nothing that exists that states you need to provide fall protection on the steps.

Mr. Popkey said this has been asked a lot over the years after such incidents that have been described here. He said Mr. Kaszubowski touched on the answer about the codes for when the stadium was built in 1957 and how they were following codes of the day. They were grandfathered when renovated in 2003. He said if you look above original bowl at the new sections that were added there were railings in the middle because it was brand new space and was designed with the codes in place at that time.

He said one of the challenges are with wintery conditions and they make sure the existing structure is the best it can be. You can't go in and add certain things because then you'd have to change everything and it's not feasible.

Ms. Dorff asked if there are some accommodations under ADA for people that have season tickets but they can't get up to their seats. Mr. Popkey said they do make some accommodations. Row 61 is a platform that goes all the way around the stadium and it is the ADA area. They have season ticket holders in those areas and some seats are left open and they can accommodate ticket holders in a temporary situation that would need to be accommodated. He said people are actually on a wait list for that section. Other accommodations are for people to move their seats to be closer to a vomitory or upper levels so they don't have to use as many steps to get to their seats. He said other older stadiums face similar challenges. They do their best within the codes to accommodate people and make it as safe as possible.

Mr. Kaszubowski said there's been some observations in the past that there are availabilities at the games and these seats don't always get used. He wondered if there is a way to communicate the seats availability pregame so people who desire to relocate can do so. Mr. Popkey said it's something that gets requested every year and over the course of the season. The ticket office takes those type of calls every week. Mr. Kaszubowski asked if some recently fell. Ms. Dorff didn't know the circumstances and details about her friend's fall on the steps. She added that she worried about the cost or the liability. She assumed it occurred in the lower bowl. She said the EMT and staff took care of her at the time of the fall and she didn't incur any medical expenses. She said she could clarify that if needed. Mr. Popkey said the City is contracted and provides excellent services during the games. Ms. Dorff asked if the Packers are liable when a fan gets injured in a fall. Mr. Popkey said that's something that gets addressed as they occur. She wondered if at some point the cost of covering the liability would get higher than the cost of fixing the problem.

Ms. Dworak asked if there were any other questions on the maintenance report and annual assessment. There were none.

A MOTION WAS MADE BY MARK GRAUL AND SECONDED BY KEITH LUCIUS TO APPROVE THE SIGMA REPORT. A vote was taken. MOTION CARRIED.

10. SPECIAL EVENTS & ECONOMIC DEVELOPMENT FUND UPDATE

Mr. Dworak directed the Board's attention to the summary of the fund on page 10-1. There's really no changes other than that added the approved gymnastics event. He said Discover Green Bay is still working on the bid package and they may know more about that event at the next meeting. Mr. Lucius asked about the NHL event announcement. Mr. Dworak said it has been announced as a confirmed event. They just posted on their website.

Mr. Graul asked if Mr. Dworak added the status column. He said it was added in September. He will keep that as a running status of the events.

Ms. Weycker asked if there was anything being pursued in terms of an event occurring. Mr. Popkey said they are in touch with various groups year to year to see what's out there and what might work with their schedules. He added that the Midwest tours often swing through Chicago and Minnesota. He said they are touting Lambeau Field and now that they have a history of hosting concerts it helps. He said they continue to reach out to college football and soccer match people reached out as well. They have put packets out to a number of different universities to host the zero week early season games. They are expanding their efforts and casting a wider net to see who might be interested.

Ms. Weycker wanted to make sure they secure more events for the Draft funding.

A MOTION WAS MADE BY MARK GRAUL AND SECONDED BY BARB DORFF TO RECEIVE THE UPDATE AND PLACE ON FILE. A vote was taken. MOTION CARRIED UNANIMOUSLY.

#### 11. DIRECTOR'S REPORT

Mr. Dworak reported on the Special Revenue Fund statement. This is reported on every meeting and is a way to tie the historical balances to the current balance. The \$1.258 represents the statement - \$523,000 is committed and they do the reconciliation on that statement as well. It lists the other fund balances as well. The O&M balance is from October given the timeline of when the information is sent out. The Packers made their initial request and those funds are still in the account. The Packers have made a \$9 million request against the \$10 million on the statement which is probably higher now. Mr. Graul asked about the left hand column. Mr. Dworak agreed that column reports funds over the life of the District.

Mr. Dworak presented the Packers' O&M interim request for \$9 million. The detail shows a couple line items that he's discussed with the Packers' accounting staff in terms of cleanup and getting them in the correct categories. He will continue to look at that to make sure these items are fairly clean but looking at it now they continue to submit categories in total that generally are well above what they are requesting. Chair Weycker mentioned there is a \$3 million cushion in this request. Mr. Dworak said you will see a lot of the same detail with the final request. The Packers' fiscal year ends in March. Mr. Graul said he values the detail Mr. Dworak and the Packers provided. He feels it's very helpful but finds that he doesn't understand some of it. The part he questioned is on page 1 under the game day expenses are the 2,023 parking passes and wonders if that is the \$25,000 expense. Mr. Dworak said he didn't ask that specific question but if he had to guess it would be the cost to print the name tags and parking passes sent to ticket holders. Mr. Popkey added that is a security operational expense. Mr. Graul asked about the text messaging system expenses. Mr. Dworak said it would be the system that exists for fans to report problems via text on game days. He offered to follow up on that. Mr. Graul asked about cash deliveries expense reported on page 2. Mr. Dworak thought that was a general liability insurance category that is miscategorized. Mr. Graul mentioned there's a lot of general

liability and property and auto insurance. He said it would be valuable to know about the high-ticket items like the \$144,000 Lloyds of London and the \$127,000 Great Divide. He wanted to know what that specifically insures. Mr. Dworak said the property insurance coverage for the entire facility has a \$1 billion coverage limit. Therefore, there are multiple layers of both primary insurance and re-insurance as it pertains to that to get to those limits. He feels this could be summarized to get a better understanding of this. Another question Mr. Graul had was about several claims for Broadway Automotive. Mr. Dworak thought that was most likely auto repair. Mr. Graul asked what the vehicles were used for. Mr. Dworak said there are a number of vehicles used to cover the property and offered to get more information on that as well. Mr. Graul also found it interesting on page 4 the expense for possum relocation. Chair Weycker added there are several animal control expenses listed.

Mr. Graul said the biggest numbers reported are for bowl restoration. Mr. Dworak agreed. Mr. Graul said that sounded right but was curious about several large ones like the \$667,000 and \$300,000 and \$100,000. He assumes that is for general maintenance of the bowl. Mr. Dworak agreed. Mr. Graul thought there'd be value in having a little more information on these large expenses. He feels this is exactly what this money should be used for but asked for more detail on these big-ticket items. Mr. Kazsubowski mentioned these subcontractors listed so there is some specific maintenance of the bowl and they literally do a third at a time. He said there are many people working on the bowl and that would mean large labor costs.

Mr. Graul also asked about the security expenses. He asked if there were security personnel who work for the Team that get paid their salary and they back out a portion of it that goes to the time they spend in Tittletown. Mr. Dworak agreed. Mr. Graul asked if those listed are both the cleaning and security staff that are salaried by the Team. Mr. Dworak didn't know if they are only the salaried staff.

Chair Weycker asked if the Board had any other questions. She asked if they would see an updated report. Mr. Dworak said once they get to the final home game of the year they will know the final amount that the Team will request. The District will accrue for that by December 31<sup>st</sup> and the Team will request the final amount usually in February. There will be another version of the 2023 detail that will be considered the final request that will cover the full \$13.5 million. It will be a lot of the same line items and categories but will just have additional months of detail.

The next item on the report was the District User Fee fund statement. Mr. Dworak stated this is the summary of the user fees – capital projects fund. The only change in this fund since September has been interest earnings since all the season ticket exchanges were completed at that point in time. There is just under \$6 million in this fund and the Team didn't submit a request for a 2024 project to be funded through this. This amount will stay for 2024 unless they request something during the year. Historically they have been budgeted for the upcoming years.

Mr. Dworak reported on the brick and tile sales. They are tracking a little bit behind 2022 but November and December are the two biggest months for sales. This is part of what goes into the 8257 Fund to help fund operations and maintenance expenditures.

The last item on the director's report was the 2024 quarterly meeting dates. They are by and large the same. However, the March meeting was slid into April to get away from spring break weeks and Easter. If there were conflicts with that date or any date they can look at rescheduling them.

There were no other matters on the Director's Report so if there are no other questions would look to for a motion to approve the Directors Report.

A MOTION WAS MADE BY MARK GRAUL AND SECONDED BY KEITH LUCIUS TO APPROVE THE DIRECTOR'S REPORT. A vote was taken. MOTION CARRIED UNANIMOUSLY.

12. SEPTEMBER AND OCTOBER 2023 FINANCIAL REPORTS

Mr. Dworak highlighted the first three pages which are the check register noting all the payments that the District has issued through October. He reported there's nothing unusual and everything has continued to be within the approved budget and are consistent with that plan for 2023. On page 12-10 he reported on the October financial summary which contains variances from the 2023 budget. The user fees are \$1 million more than budgeted. Interest amounts are up versus projected as well.

Mr. Dworak reported on the District Operating Fund on pages 12-13 and 12-14 which is the core of the District operations with a \$230,000 budget each year for staff and other expenditures. There are no significant variances there and everything is on track.

Mr. Graul asked if the Board had any questions on the financial statements. There were none.

A MOTION WAS MADE BY MARK GRAUL AND SECONDED BY BARBARA DORFF TO APPROVE THE FINANCIAL REPORTS. A vote was taken. MOTION CARRIED UNANIMOUSLY.

13. CONSIDERATION OF RESOLUTION 116 AUTHORIZING APPROVAL AND ADOPTION OF 2024 BUDGET

Mr. Dworak referred to the budget assumptions and distributed some budget highlights. He pointed out that the budget as proposed for 2024 is very consistent with the 2023 actual experience and budget. It really hasn't changed dramatically in past couple years.

Pages 13-12, 13-13, and 13-14 in the packet are the rolled up version of everything in the budget in terms of looking at what an annual District number is. The District User Fee (the season ticket exchange and user fees the District holds and the ticket tax on game tickets, license plate fees, and brick and tile fees). The license plate and brick and tile fees go into District Operations. The

Mr. Graul asked about the number transferred for District operations and how it is developed. Mr. Dworak said it is basically a plugged number in terms of what the budgeted expenses are and referred to page 13-15 – the District Operation Fund. There is \$100,000 from escrow – some interest revenue – a transfer in from another fund that covers a portion of the Administrative Special's salary for the brick program – a transfer in from the Packers covering the insurance payment and the \$73,000 from Economic Development Fund is plugged. It will change based on what the actual number is for the year.

He went into detail on District Operating Fund and reported a 3 percent increase in one salary and a host of modest expenses. There are insurance amounts that come in from another fund and the management staffing budget is essentially the same year over year. He expects the actual for 2023 will be slightly under that number but feels it's a good number to budget for 2024.

He discussed Capital Projects Fund. They don't expect any expenditures only ticket fees coming in. The next page details what goes into the 8257 Fund and details the transfer to the O&M Fund.



Some of this feels more complicated that it needs to be because you are dealing with fund accounting and moving funds for specific purposes.

Next year \$13.9 million is budget for O&M. That number moves on what is available on ticket tax amounts.

Lastly, the Economic Development Fund has \$52,000 worth of grants budgeted for events approved by the Board for 2024. Mr. Graul asked if that accounted for any additional events. Mr. Dworak said it doesn't account for any additional awards in 2024. Certainly if another event comes forward that the District wanted to fund they could amend the budget at the same time they approve an award. Mr. Graul asked about budgeting revenue. Mr. Dworak said they didn't budget anything for a special event but if one comes in they can adjust the budget.

Mr. Graul asked about the Sigma maintenance audit on page 13-5. He asked if they have descriptions of what each staff member does. Mr. Dworak said they do have that. The Finance Director position was newly created this year when Mr. Webb stepped back from the Executive Director role. If it doesn't exist they can create descriptions for these roles but he knows there are descriptions for the Program Consultant and Finance Director.

A MOTION WAS MADE BY BARBARA DORFF AND SECONDED BY MARK GRAUL TO APPROVE RESOLUTION 116 AUTHORIZING THE APPROVAL AND ADOPTION OF 2024 BUDGET. A vote was taken. MOTION CARRIED UNANIMOUSLY.

14. DISCUSS A REQUEST FOR LEGISLATIVE AUDIT BUREAU REVIEW

Mr. Dworak mentioned that Mr. Graul requested this be added to the agenda for discussion.

Mr. Graul said he wanted to defer to Sen. Cowles because he knows more about this than he'll ever know having served as the chair of this committee for a long time. He added that Mr. Weininger is very family with this as well. Mr. Graul said the LAB is considered the gold standard for reviewing public entities both in terms of their financials as well as their operational activities. They have audited state agencies and recently passed a Brewer stadium funding bill which included a provision that Sen. Cowles pushed for that would require an audit every other year. Mr. Graul believed that prior to this Board existing there was a LAB review of the Packers' finances going into this process. His thinking was that because discussions are beginning to happen with a new lease that there would be value in requesting the LAB to audit the Stadium District's finances and also get into more detail of the District's operational procedures. They would do a much deeper dive than the accounting firm the District hires in terms of how much money is spent, where it is spent, whether it is consistent with the legislation's statutory requirements that were put in place when the board was created by the legislature. Is it consistent with the lease and some things to think about in the lease from a District's perspective and he thinks the LAB would be a good tool if the joint committee agrees to move forward with such a request. He asked Sen. Cowles to jump in and give a little more history or anything he was thinking about the request.

Sen. Cowles reiterated Mr. Graul's request to ask the LAB to go back to the beginning to consider the lease negotiations. Mr. Graul didn't feel that was necessary – just the last five years would be fine. He wanted to know what they would suggest for using for lease negotiations. Sen. Cowles said it would be helpful but getting the kind of audit Mr. Graul was looking for would be beneficial for all three parties before the lease was negotiated. He mentioned that getting one passed would be a whole

other thing. He thought the request was about pinpointing things through the hotline but a comprehensive audit would probably take 6-9 months of work which would absorb a lot of the LAB's time. It wouldn't be easy to get it passed even though he believes it would be beneficial.

He added that the District board could ask for it and start to develop the scope. However, it would be nice to know where the District is at with the lease discussions. He wondered how much time they have before they would potentially extend the lease.

Mr. Dworak reported there haven't been any more conversations since the Board's September meeting. He understands the City and the Team continue to have discussions but haven't been at a point where they're ready to bring anything formal to the table. Mr. Popkey agreed.

Mr. Graul agreed with Sen. Cowles that it would take a solid six months or even nine months to get this done and there's no guarantee the request would be approved but feels it's worth asking to see what comes of it. Frankly, he said it doesn't feel to him that they are 6-9 months away from a new lease based on the cadence of how things are going or that they want to be that close. If that were the case it would mean the City and the Team worked this out and the District would have to agree. This audit might give the District more information for things they care about in the lease.

Ms. Dorff asked what the cost would be. Mr. Graul said it would be free. She said that somebody would be paying for it – maybe the taxpayers. Mr. Graul said the District wouldn't pay for it. Mr. Dworak understood that the baseball district mentions the LAB has the option to charge the district for the audit. Mr. Graul wasn't aware of that and asked Sen. Cowles if he was aware of that. Sen. Cowles said if the District was able to get an audit he said the staffers are already paid and doesn't feel the District would get charged. Sen. Cowles said the LAB has a flock of audits and they have to convince the current co-chairs to bring it to a vote. This meritorious idea Mr. Graul has would be competing with all the other requests for an audit. Mr. Graul is confident in the Brown County legislative delegation to get this done. He mentioned that Sen. Wimberger is the co-chair and he is from the area. Sen. Cowles agreed. Mr. Graul imagined he could get other members of the Brown County delegation to get on board if the District Board wanted this. He knows there's no guarantees but feels it's worth asking to see what comes back.

Mr. Lucius asked Mr. Graul if this would be a one-time audit. Mr. Graul answered yes. He added that he feels it would be a useful tool for the District's lease negotiations. Mr. Lucius said when he first heard the idea he thought it probably wasn't needed. As he thought more about it he thought it wasn't a bad idea and maybe even requesting an audit every five years might be a good idea. He knows that going back five years would be a lot of work but if they do one every five years they could just make sure the District is procedurally in the right place he could see value in that. Mr. Graul was open to that idea but thought it might scare them a bit. He added the reason he thought of this audit because of the lease negotiations. He said the lease doesn't expire for a while so there's no gun to their heads on that and they have a little time to gather some data. He feels those that have seen a LAB report know they are exceptional. They do a really good job and they would tell the District what they are doing right and doing wrong.

Mr. Dworak added that something to consider with an every five year interval audit is that at some point public funding will cease to exist. He feels that a one-time audit probably makes more sense. Mr. Graul said if the District is successful in getting an audit and they like it they could probably go back and request a more regular audit be performed.

Ms. Dorff asked for one concrete example of what the LAB would be looking for. They have an annual audit but asked if this would be way different. Ms. Weycker thought it is more about the language in the statutes and whether the spending is in line with the language. Mr. Graul said that is one part of it but he isn't sure and that's why he wants an audit. He can't give her an example of what they are looking for. The LAB is the best in the state at looking at public entities to find out what is and isn't going right. They regularly audit state agencies, specific programs, and other public entities like this one. He stated that in Milwaukee they will conduct an audit every two years and he feels they could take a look at this District to see what they find. Anything they find might be useful in lease negotiations.

Sen. Cowles said he advocated for an audit as it relates to the Brewer handout. He was trying to get an audit before the handout. He said they all agreed to let the sales tax end and didn't bring up any issues with the lease. Now a couple years later they said they will violate the lease unless they get more money from the State. He wanted the audit performed to keep them out of trouble and get a clear idea of how they spend the money, etc. Instead they blocked that request for an audit and only allowed an audit once they are well into it. He wanted to clarify that. It doesn't have anything to do with what Mr. Graul is requesting. He doesn't have a problem with a good LAB audit if you could get it done would be very illustrative for everyone because of the simple but complex outcome of an audit. They really help you understand what's happening. He said that getting it done is not necessarily going to happen right away or ever.

Chair Weycker asked Sen. Cowles who would determine the scope of the audit. Would it be the District Board or would you include the City and the Packers. Sen. Cowles said they should start considering developing the scope because the audit bureau can't audit everything and there's probably something the District wouldn't care about, and the scope is critical to getting their arms around the audit. This could be discussed in another meeting to get ideas of all the Board members. Perhaps the Packers would like to jump in with some of their concerns. He guesses it would be helpful if the Packers were all for this and not be whispering behind the scenes that they don't want this. He wants everybody to be in favor of this.

Mr. Popkey gave a point of clarification. He said the request is made and it has to be passed by a joint committee. Secondly it may not come but it could take 6-9 months. He said it was up the Board but he is hopeful the Team will have some lease updates for discussion in advance of 6-9 months. That would be the Packers' concern that this audit would hold up an extension of the lease. Chair Weycker asked Sen. Cowles if he heard the Team's concern about timing. Mr. Popkey said out of respect to the Board he wanted to say there wasn't a whole lot to update them on; however, they've gone back and forth with the City trying to map out their aspects they would like to see be addressed. It's the same with the Packers and of course the District will be part of that when the homework is done. That being said, he thought the sidelines have been established and they are working down the middle to get there. He said he is optimistic but thinks the 6-9 months is a definite concern.

Sen. Cowles said if the committee received a letter from the Stadium District and it would be hard to predict what the timing would be and it is speculative on his part. He wasn't aware that things were moving that fast. He suggested that they should write a letter asking the audit committee to do it. Once you get your arms around a scope and they could even help the District with the scope. Chair Weycker asked who would have to agree to performing the audit. Sen. Cowles said on the assembly side Robin Voss clears all these things and if he's involved he guessed this wouldn't happen.

Mr. Lucius asked about the timing and whether this was worth doing if they can't get the audit before the lease is presented. Mr. Graul said he feels there's value in asking and Mr. Popkey's optimism is great. Even if the District gets a lease they feel is good nothing says they have to stop and wait for the audit. He just feels this would give the District some good information and he wished he had the idea earlier. He feels the earlier they get going on the scope the better. He wants to reach out to the Brown County legislators to help advocate for this and he feels they would. He feels they can move quickly and meet in January to decide whether they want to act on this. Mr. Lucius asked about the staff's time involved and the cost involved on the District's end. He knows the staff will spend additional time when an audit is performed. He wanted to know how it would affect the budget they just approved. Mr. Dworak thought they'd have to come back to the Board when they understand the scope and what's anticipated. He feels there would be a budget adjustment component to it. Mr. Lucius just wanted to point out that even though the audit is free there'd still be a cost to the District. Mr. Graul agreed but assumes the requests for information would be from data that already exists.

Ms. Dorff stated she's against the request for the audit for a number of reasons. Mainly because she's asked about the reasoning behind the request and hasn't received a concrete answer. Secondly, she knows it's going to use up a lot of staff time. Thirdly, this legislature has been dabbling in our District a little too much lately and she doesn't like that. She doesn't like the idea of inviting them back in. She asked if this had anything to do with Dave Steffens' and his idea of getting rid of this District. She would need a whole lot more time to think about something like this. She received a text from Mr. Galvin that he would vote no for an audit request. She feels this is so sudden and would vote no as well. She doesn't want to burden the staff more than they already have been burdened. If there is already most of the information available then why would they need an audit.

Mr. Graul responded that the request for a review of a public entity is very normal. He doesn't know how much staff time it would take. If they find things and start digging further maybe it would take more staff time. He feels it would be a mistake to at least attempt to use this publicly available tool to better understand what suggestions experts would make and how this District is operating going forward as they approach the lease negotiations. He doesn't know what the harm is.

Ms. Dorff asked Mr. Graul how he got the idea. Mr. Graul said he got it from the bipartisan bill passed by the legislature that requires an audit of the Brewers' stadium district every two years. Ms. Dorff asked if that was requested because there is public money going into that stadium. Mr. Graul said there is also public money going into this district as well.

Chair Weycker said she doesn't feel comfortable voting on this today and needed more information, so she asked Sen. Cowles what his feeling was. He answered that they would need to work on a scope right now to give the legislator the chance to sit down with the LAB and they would go back and forth until there is an agreement. Sen. Cowles said it made more sense to develop a scope.

Chair Weycker said she looked into the Miller Park District and they wrote to the LAB that was not favorable of their results from 2002. Mr. Graul said the subject of the audit gets a copy of the audit and gets to respond to it. They usually always write back and tell the LAB they were wrong about things and that's how they push back on the problems the LAB has discovered in various publicly funded entities. Chair Weycker said they definitely need more information and asked Sen. Cowles if he could find out any more. Mr. Graul said he doesn't know of any more information they needed. Chair Weycker wanted to know the scope. Sen. Cowles said they could ask the LAB what information is critical to making decisions on the next lease. Anybody on the Board could contact him to help develop the audit scope and go back and forth with Mr. Graul to present it at the next meeting. He

doesn't feel it makes sense to ask for an audit without presenting a scope. He asked Mr. Graul what he felt. He answered he was concerned about timing and would rather not wait three months to do that if the Packers have expressed they might have lease negotiations soon than the next 6-9 months. He said they'd have to lose three months if they waited. He doesn't know what could be in the scope that would be problematic for the Board. He's sure they could speak to the LAB to obviously review the operations, expenditures, etc of the District and he's not sure how much deeper it needs to go than that. Sen. Cowles said he'd be able to talk with Chrisman to try to develop something. He asked Mr. Graul if it would be just a general scope to give them a lot of play. Mr. Graul doesn't have a specific thing he thinks should be audited and there's no specific issue he wanted addressed. This is something that has been done routinely in Wisconsin for years and it makes sense as the District is in an inflexion point with this District and the lease negotiations.

Sen. Cowles agreed that having something the Board could look at to see if they made any mistakes and they should know about it. He feels it would help the District in discussions if it gets done earlier. It may not get done in time.

Chair Weycker asked how the Board wanted to move forward.

A MOTION WAS MADE BY MARK GRAUL AND SECONDED BY SEN COWLES TO REQUEST AN AUDIT OF THE LEGISLATIVE AUDIT BUREAU. A vote was taken with 4 AYES – 3 NAYS. MOTION PASSED.

Mr. Lucius asked what the next steps were. Mr. Graul said he and Sen. Cowles would reach out to local delegation to lobby with their respective chairs to get them on board. They should also communicate with the entire Board what the scope looks like for the request. Again, they don't know if the LAB would just say no but wants to give it a try and the sooner the better.

Mr. Weininger asked if the scope would be emailed to all the Board members in case there was opposition and possibly hold a special meeting. Mr. Graul said it won't be specific questions about why the District is paying for the escorts for the visiting teams to get to the stadium. It will be about the Board over the last five years through its expenditures and operations met the requirements of the statute in the correct way. That's generally what these audits do. Is the entity operating as it was designed. He said the LAB staff is excellent and they will have great ideas and suggestions for Sen. Cowles. Sen. Cowles agreed but the question is will it get passed. He said he would work with Mr. Graul to develop the scope and share it with the Board. Mr. Graul agreed. Chair Weycker reiterated that the Board will see the scope before it goes to the LAB. Mr. Graul agreed. In other words, Sen. Cowles added that the Board could probably take a vote on the scope and whether they want to go forward with it. Chair Weycker said they could call a special meeting if necessary. Sen. Cowles couldn't guarantee how quickly he could get the scope put together. Mr. Graul said he would send him some of his thoughts for the scope. It's really basic. He doesn't want the Board to be too descriptive because he feels it would defeat the purpose of why he requested this in the first place. Chair Weycker said Sen. Cowles mentioned a hotline and if there is fraudulent activity it could go immediately to the committee. She wanted to be clear there wasn't any fraud involved.

Mr. Lucius said he voted for the audit request but wanted to tell the staff he doesn't feel there's any wrongdoing to be investigated. Mr. Weininger agreed this audit would be a different way of looking at things but not finding actuals. He mentioned that Mr. Graul asked the auditor if they look at specifics, she answered they don't. This is just a different audit.

Mr. Dworak agreed the request doesn't involve any investigation into fraud and feels the Board can work on a scope and if another meeting is needed it could happen. He asked when the legislature comes back into session and the timing. He suggested they work on a scope over the next 3-4 weeks and talk about an early January meeting to review the scope it would be reasonable. Mr. Graul agreed and stated they should do their due diligence so that when they are back in the capital, they are ready to request the audit. Sen. Cowles said the things in committee can occur separately from the floor times and the committees meet a lot and can work on this before it goes to the floor. If the Stadium District still wants to pursue this after they look at the scope. He could in theory pursue this on his own but wants the backing of the Board. Mr. Graul said he agrees and stated anyone can request an audit but feels it would send a better message if the Board asked for it.

OTHER MATTERS.

There were no other matters.

14. MOTION TO ADJOURN

A MOTION WAS MADE BY MARK GRAUL AND SECONDED BY KEITH LUCIUS TO ADJOURN THE MEETING. A vote was taken. MOTION CARRIED UNANIMOUSLY.

The meeting adjourned at approximately 3:30 P.M.

Respectfully submitted,

Diane Roskom  
Administrative Specialist