COURT OF APPEALS
DECISION
DATED AND FILED

May 31, 2017

Diane M. Fremgen
Clerk of Court of Appeals

Appeal No. 2016AP1567 **Cir. Ct. No. 2013FA218**

STATE OF WISCONSIN **IN COURT OF APPEALS**
DISTRICT II

IN RE THE FINDING OF CONTEMPT IN
IN RE THE MARRIAGE OF: ELEONORA MILSHTEYN V. MARK LEONID MILSHTEYN:

RICHARD E. REILLY,

APPELLANT,

SCRIBNER COHEN AND COMPANY,

CO-APPELLANT,

V.

MARK LEONID MILSHTEYN,

RESPONDENT.

APPEAL from an order of the circuit court for Ozaukee County: JENNIFER DOROW, Judge. *Affirmed in part; reversed in part and cause remanded for further proceedings not inconsistent with this decision*.

¶1 GUNDRUM, J.[1] Richard E. Reilly and Scribner Cohen and Company appeal from an order holding them in contempt of a judgment of divorce and sanctioning them pursuant to WIS. STAT. § 785.01(1)(b). The circuit court concluded both Reilly and Scribner violated the judgment and ordered them to "return to [Eleonora Milshteyn's] estate" an amount of $310,554.97. Reilly and Scribner argue the court erroneously exercised its discretion in entering the order. We agree in part.

Background

¶2 This case arises out of the divorce of Eleonora and Mark Milshteyn. Attorney Richard Reilly represented Eleonora in the divorce proceedings. The circuit court entered a final judgment of divorce on February 26, 2015.

¶3 In the "Findings of Fact, Conclusions of Law and Judgment of Divorce," the circuit court appointed Scribner as Eleonora's conservator "to manage her funds, maintenance, assets, and pay her bills." The court further directed that Eleonora's "psychologist, CPA fees, Attorney fees owed to [Eleonora] and [Mark's] attorney shall take priority…. [Eleonora], through [Scribner], is Ordered to pay all of her debts with the funds she received from [Mark's] 401K." In a separate paragraph, the court stated "[a]ttorney fees due, psychologist fees, and CPA payments shall take priority, and shall be considered Marital Support Orders."

[1] This appeal is decided by one judge pursuant to WIS. STAT. § 752.31(2)(h) (2015-16). All references to the Wisconsin Statutes are to the 2015-16 version unless otherwise noted.

¶4 Mark filed a motion for an order to show cause for contempt, asserting that Scribner and Reilly failed to comply with the judgment of divorce by paying themselves large sums instead of paying Eleonora's bills. Mark sought, inter alia, an order requiring Reilly and Scribner to "return their excess payments, to [Eleonora's] fund, so that all of her bills are paid pursuant to the Judgment of Divorce." The circuit court[2] held hearings on the motion at which Scribner CPA Jessica Gatzke, Reilly and Mark testified.

¶5 Considering the testimony at the contempt hearing, the court determined that Reilly utilized "the funds of Eleonora Milshteyn [as] nothing short of a repository of funds for Gimbel, Reilly, Guerin & Brown and [its] attorneys' fees." The court also determined that Scribner "failed to act on behalf of Eleonora Milshteyn. [It] failed to demand or request that the Ameritrade funds and the funds from the sale of the Range Rover be turned over." The court found Reilly and Scribner violated the judgment of divorce and ordered them jointly and severally liable to Eleonora's estate in an amount of $310,554.97. Both appeal from the order finding them in contempt of court.

Discussion

¶6 "Contempt of court" is the "intentional" "[d]isobedience, resistance or obstruction of … [an] order of a court." WIS. STAT. § 785.01(1). "A person may be held in contempt of court if that person refuses to abide by" a court order. ***Haeuser v. Haeuser***, 200 Wis. 2d 750, 767, 548 N.W.2d 535 (Ct. App. 1996) (citation omitted). Even though a "person may disagree with [an] order, ... he or

[2] Judge Paul V. Malloy presided over the divorce and entered the judgment of divorce and Judge Jennifer R. Dorow presided over the contempt proceedings.

she is bound to obey it until relieved therefrom in some legally prescribed way." ***State v. Rose***, 171 Wis. 2d 617, 623, 492 N.W.2d 350 (Ct. App. 1992). "A person aggrieved by a contempt of court may seek imposition of a remedial sanction[3] for the contempt," and "[t]he court, after notice and hearing, may impose a remedial sanction" provided for under WIS. STAT. § 785.04. WIS. STAT. § 785.03(1)(a). Section 785.04(1) allows for the imposition of "[a]n order designed to ensure compliance with a prior order of the court." In a remedial contempt proceeding, the burden of proof is on the person against whom contempt is sought to show that his or her conduct is not contemptuous. ***Rose***, 171 Wis. 2d at 623.

¶7 We review for an erroneous exercise of discretion a circuit court's determination that certain conduct constitutes contempt, ***Currie v. Schwalbach***, 132 Wis. 2d 29, 36, 390 N.W.2d 575 (Ct. App. 1986), *aff'd*, 139 Wis. 2d 544, 407 N.W.2d 862 (1987), and its exercise of its contempt power, ***City of Wis. Dells v. Dells Fireworks, Inc.***, 197 Wis. 2d 1, 23, 539 N.W.2d 916 (Ct. App. 1995). The interpretation of a statute and the interpretation of a divorce judgment are questions of law we decide de novo. ***Strong v. Wisconsin Chapter of Delta Upsilon***, 125 Wis. 2d 107, 109, 370 N.W.2d 285 (Ct. App. 1985) (statute); ***Monicken v. Monicken***, 226 Wis. 2d 119, 126, 593 N.W.2d 509 (Ct. App. 1999) (divorce judgment). As Scribner points out, we need not give deference to a circuit court judge's interpretation of ambiguous language in a judgment of divorce where, as here, it is a different circuit court judge reviewing the language of the order than the judge who entered the order. *See* ***Schultz v. Schultz***, 194 Wis. 2d 799, 807-09, 535 N.W.2d 116 (Ct. App. 1995). As appellants, Reilly and

[3] A "remedial sanction" is defined as "a sanction imposed for the purpose of terminating a continuing contempt of court." WIS. STAT. § 785.01(3).

Scribner bear the burden of demonstrating to us that the circuit court erred. *See* ***Seltrecht v. Bremer***, 214 Wis. 2d 110, 125, 571 N.W.2d 686 (Ct. App. 1997) ("[I]t is the burden of the appellant to demonstrate that the [circuit] court erred.").

"Aggrieved"

¶8 WISCONSIN STAT. § 785.03 provides in relevant part that "[a] person aggrieved by a contempt of court may seek imposition of a remedial sanction for the contempt." Scribner and Reilly contend Mark has not been harmed in a sufficiently concrete manner to be considered "a person aggrieved" by their alleged contempt, and thus he could not seek a remedial sanction for the contempt. We agree with the circuit court that Mark was "aggrieved."

¶9 "Aggrieved" is not defined in WIS. STAT. § 785.03. The circuit court turned to Black's Law Dictionary, which defines an "aggrieved party" as "[a] party entitled to a remedy; esp., a party whose personal, pecuniary, or property rights have been adversely affected by another person's actions or by a court's decree or judgment." *Aggrieved*, BLACK'S LAW DICTIONARY (10th ed. 2014). Considering this definition, the court concluded:

> [Mark] has a pecuniary interest in the payment of marital debts. It is squarely at issue by the filing and of these order to show causes. The Findings of Fact, Conclusions of Law, and Judgment of Divorce divided all property, divided all debts, assets, and liabilities of these parties. Judge Malloy ordered the liquidation and the management of assets on behalf of the Petitioner for what I would describe as a dual purpose, one purpose being debt reduction and hopefully elimination, and then the day-to-day management of the assets and maintenance for Eleonora Milshteyn.
>
> [Mark's] pecuniary interest is intricately tied to his financial exposure associated with the marital debt. The Judgment of Divorce and Judge Malloy expressly sought to limit this exposure by ordering the payment of the debts assigned to Eleonora Milshteyn out of funds from

> liquidated assets. [Mark's] pecuniary interest has been adversely affected by the failure of Eleonora Milshteyn through her attorney … at Gimbel, Reilly, Guerin & Brown and her conservator at the time, Scribner Cohen & Company, to eliminate and reduce the debts by paying them in accordance with the Judgment of Divorce.

¶10 The judgment of divorce provides that the conservator was to pay Eleonora's debts. The conservator was "free to compromise these debts, provided that a release is signed so that the creditors do not pursue payment from [Mark] nor damage [his] credit." Thus, in entering the judgment, the court clearly indicated its concern that failure to pay Eleonora's debts could adversely affect Mark.

¶11 In his December 9, 2015 affidavit, Mark avers that he "just received notification from my credit monitoring that negative information was submitted to Experian Credit Bureau on my credit, involving [Eleonora's] bill with Dr. David Tick, and at least 4 additional bills from this same creditor," and that Mark's "credit report is being negatively affected." When asked at the contempt hearing about "any issues post divorce related to [Eleonora's] creditors pursuing you," Mark responded, "There were a few debt collectors on behalf of medical institutions that were contacting me by phone. One of the physician's offices on behalf of [Eleonora] actually reported her debts to my credit history, and it appeared on the Equifax and Experian credit report." Mark's affidavit and contempt hearing testimony indicate he incurred some harm and thus was aggrieved.

Contempt Findings

¶12 The circuit court found that Reilly "violated the Judgment by the following intentional and willful actions":

a. Acting in concert with Scribner Cohen;

b. Selling [Eleonora's] vehicle for $71,000 and not tendering [her] funds directly to Scribner Cohen;

c. Receiving $97,286.85 from Ameritrade and not tendering [Eleonora's] funds directly to Scribner Cohen;

d. Instructing Scribner Cohen to pay his law firm $134,375.67 from [Eleonora's] funds instead of the "$50,000+" authorized by the Judgment;

e. Paying his firm a $25,000 retainer from [Eleonora's] funds for [her] criminal representation;

f. Paying $19,000 from [Eleonora's] funds towards [her] bail;

g. Instructing Scribner Cohen to pay Dr. Ackerman $13,152.12 from [Eleonora's] funds instead of the "$6,200" authorized by the Judgment;

h. Instructing Scribner Cohen to pay Attorney Stansbury $12,363.89 from [Eleonora's] funds instead of the $6,265+" authorized by the Judgment; and

i. Instructing Scribner Cohen to pay $6,000 from [Eleonora's] funds towards [her] bail.

The court found that Scribner Cohen "owed an independent fiduciary duty" to Eleonora and "violated the Judgment by the following intentional and willful actions":

a. Acting in concert with Attorney Reilly;

b. Paying Attorney Reilly's law firm $134,375.67 from [Eleonora's] funds instead of the "$50,000+" authorized by the Judgment;

c. Paying Dr. Ackerman $13,152.12 from [Eleonora's] funds instead of the "$6,200" authorized by the Judgment;

d. Paying Attorney Stansbury $12,363.89 from [Eleonora's] funds instead of the "$6,265+" authorized by the Judgment;

> e. Paying $6,000 from [Eleonora's] funds towards [her] bail; and
>
> f. Paying its own bill of $22,395.44 from [Eleonora's] funds.

¶13 To begin, we agree with a point raised by Scribner that Reilly and Scribner's conduct of "[a]cting in concert with" each other is not a valid, independent basis for finding contempt. We have found no language in the judgment suggesting the appointed conservator, Scribner, could not communicate with Reilly to effectuate the judgment. Instead, we view the circuit court's "acting in concert" finding as supportive of its determination that Reilly and Scribner should be held jointly and severally responsible for returning funds as ordered by the court.

¶14 The circuit court held Reilly and Scribner jointly and severally liable in relation to Scribner paying Reilly's firm $134,375.67 from Eleonora's funds "instead of the '$50,000+' authorized by the Judgment"; Scribner paying Ackerman $13,152.12 from Eleonora's funds "instead of the '$6,200' authorized by the Judgment"; Scribner paying Stansbury $12,363.89 from Eleonora's funds "instead of the '$6,265+' authorized by the Judgment"; and Scribner using $6000 from Eleonora's funds toward payment of her bail in a criminal matter. We address these issues as follows.

¶15 We first consider the $134,375.67 Scribner paid to Reilly's firm from Eleonora's funds. The judgment of divorce states that the conservator, Scribner, "shall manage [Eleonora's] assets and pay [her] bills listed in paragraph 8A of this Order. Attorney *fees due*, psychologist fees, and CPA payments shall take priority." The judgment later states Scribner would "manage [Eleonora's] funds, maintenance, assets, and pay her bills. [Eleonora's] psychologist, CPA

fees, Attorney *fees owed* to [Eleonora] and [Mark's] attorney shall take priority." (Emphasis added.)

¶16 The circuit court recognized that the judgment provides that the debt to be paid to Reilly's firm was "$50,000+" and that priority in payment of the debts was to be given to attorney fees due, in addition to "psychologist" and "CPA fees." The court concluded that it was "very clear" that "those debts went through the date of trial, meaning November 25th of 2014." The court stated:

> The Judgment uses language that fees due, not fees that will be due, not continuing relationship between Ms. Milshteyn and her attorney, but fees incurred to date through the granting of the divorce, and not even through the clarification and the signing of the Findings of Fact, Conclusions of Law, and the Judgment of Divorce [i.e., the judgment].

¶17 We agree with the circuit court that the judgment authorizes payment for "fees due," "not fees that will be due," and we further find this reading supported by the judgment language that "[a]ttorney fees *owed* to [Eleonora] and [Mark's] attorney shall take priority." (Emphasis added.) Fees are not "due" or "owed" to an attorney unless the debt has already been incurred. Thus, we agree with the circuit court that the judgment clearly did not give priority to attorney fees that might be incurred by Eleonora in the future.

¶18 But when did the "future" begin? Reilly asserts "[t]here is simply nothing in the Judgment of Divorce stating that the prioritization of fees ended when the trial closed." We too find nothing in the judgment indicating that the last date of trial was the cut-off date for fees. Thus, we disagree with the circuit court that the attorney fees "due" and "owed" pursuant to the judgment were only those fees incurred through the final date of trial on November 25, 2014. The judgment was entered three months after that date. It is clear from the record that Reilly did

more work during this interim period that would have generated more fees related to the divorce and that the circuit court would have been aware of this when it signed the judgment of divorce on February 26, 2015.[4] Thus, we conclude that the fees "due"/"owed" that were to be given priority include those fees incurred through the date the judgment was entered, also on February 26, 2015, but does not include attorney fees incurred thereafter. Thus, on remand the circuit court should determine what amount of fees was reasonably incurred through that date. For the reasons stated above, *see supra* ¶¶16-18, we are unconvinced the court erred in determining that Reilly and Scribner engaged in contemptuous conduct in paying Reilly attorney fees related to the divorce action which were in excess of the fees due through February 26, 2015.[5]

¶19 This determination also drives our decision with regard to Scribner paying Stansbury $12,363.89 from Eleonora's funds instead of the "$6,265+" stated in the judgment. The judgment authorized Scribner to give priority to the attorney fees Eleonora owed to Stansbury up to the amount "due" him as of the date of the judgment, February 26, 2015. On remand, the circuit court should determine what amount of fees was incurred through that date. As with the fees paid to Reilly's firm, we are unconvinced the circuit court erred in determining

[4] The record shows that Reilly participated in a hearing related to the divorce on January 21, 2015. He also filed a letter objection and an additional document setting out proposed amendments to Mark's draft findings of fact and conclusions of law and judgment of divorce, as well as a letter seeking the court's guidance as to an issue the parties could not agree on related to language for the final judgment of divorce. Reilly also filed a motion for reduction of Eleonora's "sentence" for contempt of court related to the divorce.

[5] Reilly testified at the hearing that attorney fees through February 26, 2015, were $109,000.

that Reilly and Scribner engaged in contemptuous conduct in paying Stansbury amounts in excess of the fees due through that date.

¶20 As for Scribner paying Ackerman, the "psychologist," $13,152.12 from Eleonora's funds instead of only $6300, as listed in the judgment,[6] we are not convinced the court erred in holding Reilly and Scribner in contempt for the excess payment. The judgment clearly gives priority to only "$6,300" in psychologist fees. There is no "+" related to these fees; it is a specific, unambiguous number. Thus, by giving priority payment of the amount in excess of $6300, Reilly and Scribner compromised Scribner's ability to fairly pay other debts as envisioned by the judgment.

¶21 As for Scribner using $6000 from Eleonora's funds toward payment of her bail, Scribner claims the circuit court erred in its contempt finding related to this because there was nothing in the judgment that "clear[ly] and unequivocal[ly]" precluded using the funds for bail and the judgment of divorce gave Scribner the "duty and discretion" to manage Eleonora's assets. While the judgment did provide generally for Scribner to manage Eleonora's assets, Scribner's clear and specific directive in the judgment was for it to pay her "debts" and "bills listed in paragraph 8A of this Order." Using Eleonora's funds for bail unquestionably did not qualify as payment of a "debt," much less one of the itemized debts/bills Scribner was authorized and directed by the judgment to pay, and using her funds for the payment of bail prior to the debts and bills being paid off was in direct conflict with the judgment. Reilly and Scribner could not have

[6] In its order, the circuit court identified this number as "$6,200." The judgment of divorce, however, identifies the number as "$6,300."

reasonably interpreted the judgment to authorize such payment prior to her debts being paid off. We are unconvinced the court erred in finding Reilly and Scribner in contempt in relation to using these funds for Eleonora's bail.

¶22 Reilly was also found in contempt in relation to "[p]aying his firm a $25,000 retainer from [Eleonora's] funds for [her] criminal representation" and "[p]aying $19,000 from [Eleonora's] funds towards [her] bail." We quickly reject any challenge by Reilly related to the bail for the same reasons just explained above related to the $6000 used toward bail.

¶23 With regard to the $25,000 retainer, Reilly makes no specific challenge to the circuit court's finding of contempt related to this use of Eleonora's funds, other than an argument that the order directing return of funds engages in double-counting with regard to these funds. Thus, we affirm the court's finding of contempt in relation to Reilly "[p]aying his firm a $25,000 retainer from [Eleonora's] funds for [her] criminal representation." We further note that Reilly testified at the contempt hearing that the funds for this retainer were paid to his firm in fall 2015 and came primarily from the sale of Eleonora's Range Rover, which Reilly sold and then deposited the proceeds into his trust account. The judgment of divorce, however, unambiguously provides that *Scribner* was to "manage [Eleonora's] funds, maintenance, assets, and pay her bills" and specifically provides in the section on "Property Division" that with regard to the "2014 Range Rover," the conservator—not Reilly—was to "manage [Eleonora's] assets," which obviously included the Range Rover. Reilly's involvement with selling the Range Rover and keeping $25,000 of those funds as payment to his firm for Eleonora's criminal representation—instead of Scribner managing the Range Rover and any funds from a sale of that asset and using such funds to pay Eleonora's debts—was directly in conflict with the judgment. For the

foregoing reasons, we are not convinced the circuit court erred in holding Reilly in contempt in relation to use of this $25,000.[7]

¶24 The circuit court also held Scribner in contempt in part for "[p]aying its own bill of $22,395.44 from [Eleonora's] funds." In the itemized debts of Eleonora's that Scribner was to pay, the judgment lists the debt, name of the creditor, and the amount to be paid to the creditor as respectively "CPA—[…] Scribner Cohen—*tbd*." (Emphasis added.) The court concluded that

> [t]he 'to be determined' fees were for trial expenses related to [the testimony of Scribner representative Jessica Gatzke], not her work subsequent to that time, and certainly not her work as conservator. Frankly, … there is no payment mechanism for the conservator specified in the Judgment of Divorce. Any disbursement for those types of fees should have been done by court order.

We agree with Scribner that the court erred in holding it in contempt related to this payment.

¶25 We do not believe the circuit court's reading of the judgment of divorce in relation to this payment was the only reasonable reading of it. As previously indicated, the judgment was entered three months after the last date of the divorce trial. Of the dozens of itemized bills to be paid that are listed in the judgment, the bill to be paid to Scribner is the only one that states "tbd"—presumably, "to be determined," as the circuit court indicated. We are hard pressed to interpret "tbd" as only relating to Gatzke's trial testimony expenses when a final dollar amount for such services would have been so readily

[7] Reilly does not develop arguments challenging any of the other specific findings of the circuit court related to his "intentional and willful actions" underlying the contempt order, and thus we affirm those findings by the court.

determinable three months after the last date of trial. Also, it was in this same judgment document that Scribner was appointed as conservator to take on the additional tasks of "manag[ing] [Eleonora's] funds, maintenance, assets, and pay[ing] her bills." Absent evidence to the contrary, which no party has pointed out to us, it seems to us a reasonable reading that the "tbd" was Judge Malloy's recognition in the judgment of divorce that there would be ongoing expenses related to Scribner's continued involvement in the case. Furthermore, we note that with regard to the payment of professional fees, the judgment does not limit "CPA fees" to only those "due," in that the use of "due" relates only to "[a]ttorney fees due." Also, we note that CPA fees were included as professional fees to be "given priority." For the foregoing reasons, we conclude the judgment did not clearly identify that Scribner was only to pay itself for fees incurred prior to the final date of trial, November 25, 2014. With that, we must conclude the circuit court erred in determining that Scribner's decision to pay itself $22,395.44 for its work amounted to a "refus[al] to abide by" the judgment of divorce. *See* ***Haeuser***, 200 Wis. 2d at 767 ("A person may be held in contempt … if that person refuses to abide by" a court order.).

The Remedial Sanction

¶26 Both Reilly and Scribner contend the circuit court failed to clearly identify what the purge conditions were, i.e., what each needed to do in order to purge their contempt. This is incorrect. The court clearly identified that they were jointly and severally liable for the full amount the court identified to be returned. They may disagree with that order, and they both do, but the court did clearly identify what each needed to do to purge his/its contempt.

¶27 Reilly and Scribner both also contend the circuit court erred in holding them jointly and severally liable for the entire amount of the funds to be returned, rather than apportioning financial responsibility separately between them. We agree the court partially erred in this regard.

¶28 The circuit court found that Scribner violated the judgment by "[a]cting in concert with Attorney Reilly"; "[p]aying Attorney Reilly's law firm $134,375.67 from [Eleonora's] funds instead of the '$50,000+' authorized by the Judgment"; "[p]aying Dr. Ackerman $13,152.12 from [Eleonora's] funds instead of the '$6,[3]00' authorized by the Judgment"; "[p]aying Attorney Stansbury $12,363.89 from [Eleonora's] funds instead of the '$6,265+' authorized by the Judgment"; [p]aying $6,000 from [Eleonora's] funds towards [her] bail"; and "[p]aying its own bill of $22,395.44 from [Eleonora's] funds." The court ordered that Scribner and Reilly "shall be jointly and severally liable for the above amounts." This order also holds Scribner liable for the $25,000 of funds of Eleonora's that Reilly used toward payment of his firm's criminal representation of Eleonora; the $19,000 of funds used toward Eleonora's bail; the $71,000 of funds from the sale of Eleonora's Range Rover, which funds Reilly did not tender directly to Scribner, as conservator; and $97,286.85 in Ameritrade funds which Reilly also did not tender directly to Scribner. Though the circuit court ordered Scribner jointly and severally responsible for these amounts, the court made no finding in its final order that Scribner acted in concert with Reilly specifically in connection with any of these amounts. As Scribner points out, a purge condition "should be reasonably related to the cause or nature of the contempt." ***Larsen v. Larsen***, 165 Wis. 2d 679, 685, 478 N.W.2d 18 (1992). Here, the circuit court did not explain, nor does Mark on appeal, how placing this purge condition [joint and several liability for the $25,000, $19,000, $71,000, and $97,286.85] upon Scribner

satisfies this standard, and we are unable to independently determine from the record that it does. As a result, we conclude the court erred in holding Scribner jointly and severally liable for these amounts.

¶29 As to holding Reilly and Scribner jointly and severally responsible with regard to the other funds ordered to be paid, the circuit court did not err. WISCONSIN STAT. § 785.04(1)(d) authorizes a court to impose as a remedial sanction "[a]n order designed to ensure compliance with a prior order of the court." The record supports the court's finding that Reilly and Scribner worked in concert with regard to the violations of the judgment found by the court as having been committed by both Reilly and Scribner. As to the attorney fees paid to Gimbel, Reilly, Guerin & Brown, Gatzke testified that Scribner paid the $134,375.67 based off of a "summation of all outstanding attorney fees" as of the date she received the funds from the 401K, less twenty percent. Gatzke also testified that Scribner paid Ackerman $13,152.12 rather than the $6300 delineated in the judgment because she received an "updated invoice." When asked why Scribner would "disregard the numbers in the Judgment of Divorce and … pay a higher amount [to Reilly and Ackerman]," Gatzke responded that Scribner "work[ed] with [Reilly's] office to understand exactly what was put forth in the Judgment of Divorce." When asked at whose request bills were paid, Gatzke answered, "[I]t depends on the underlying circumstance. Usually, we worked very closely with the attorney's office for them." Gatzke specifically testified that "the attorney advise[d] [her] to" pay the $6000 in bail money. Reilly testified that he was "in constant communication [with Scribner] regarding all of the expenditures and the income, and we were essentially delegating to each other responsibility." As to the payment of $134,375.67 to Reilly's firm, Reilly testified that

> [t]here was a joint discussion between Ms. Gatzke, representatives of Scribner Cohen, and myself as to the amount of monies that were available to pay attorneys' fees and that the amount of discount that all of the people, professionals, would have to take to satisfy their requests for monies as well as the monies that were available because there wasn't enough money to pay everyone what they were requesting, including our attorney fees. So, everyone took a percentage reduction at the time, and that was a combined discussion between Scribner Cohen and my office.

Reilly further testified that he agreed "Dr. Ackerman could be paid twice as much as is in the judgment" "[b]ecause that was the extent of his bill."

¶30 Reilly and Scribner also argue that the circuit court "double-count[ed]" when it ordered certain payments. Specifically, Reilly points to the court ordering him to pay back $71,000 in relation to the sale of the Range Rover but additionally ordering him to pay back the $25,000 used to fund Eleonora's criminal defense beginning in fall 2015 and the $19,000 used to pay her bail "even though it is uncontested that the $19,000 and $25,000 came from the sale of the vehicle." He claims it is error to order him to pay the $19,000 used for bail and $25,000 used for Eleonora's criminal representation *and* order him to pay back the $71,000.

¶31 As to double-counting, Mark responds that there is no evidence of double-counting in the record. He asserts that the "only accountings of funds provided by [Reilly and Scribner] were contained in their joint accountings of November 11, 2015, and January 25, 2016. Neither articulated which bills were paid from which assets." Reilly did testify that the $25,000 used to fund Eleonora's defense "came *primarily* from the sale of the vehicle." (Emphasis added.) He did not testify as to the source of the $19,000 used for Eleonora's bail.

¶32 Reilly and Scribner both suggest they should not be responsible for repaying the $19,000 and $6000 in bail funds because the bail money already has been or may have been returned. While they cite to no facts of record showing that this money has been returned, Mark does. At a hearing held on September 9, 2016, the new conservator indicated that he received $38,964, the balance of the bail funds. After verifying that the money the conservator received was in the form of a check from Gimbel, Reilly, Guerin & Brown, the circuit court "agree[d] it would be credited to Attorney Reilly." This does not, however, affect the double-counting issue with regard to the $19,000.

¶33 On this record we are unable to determine with any certainty whether the circuit court double-counted any sums it ordered Reilly and Scribner to return. The source of the $19,000 in bail money is unclear, and it is also unclear what proportion of the $25,000 in defense funds came from the sale of the Range Rover. On remand, the circuit court should determine the source of the funds used to pay Eleonora's defense and bail. If Reilly can establish that the $25,000 in defense funds and the $19,000 in bail money came solely from the sale of the Range Rover, then the court should not include those amounts separately in its remedial sanction.[8]

[8] Reilly's brief-in-chief raises many brief complaints without sufficiently developing arguments related to those complaints. To the extent Reilly raises any other assertions of error by the circuit court, we deem them to have been insufficiently developed and therefore do not address them. *See* ***Clean Wis., Inc. v. PSC***, 2005 WI 93, ¶180 n.40, 282 Wis. 2d 250, 700 N.W.2d 768 ("We will not address undeveloped arguments.").

By the Court.—Order affirmed in part; reversed in part and cause remanded for further proceedings not inconsistent with this decision.

This opinion will not be published. *See* WIS. STAT. RULE 809.23(1)(b)4.