

The Mud Dogs Give a Refund by Michael Weber

The Mudville Mud Dogs were a very successful major league baseball franchise. They had a huge stadium that held 55,000 screaming fans and even had luxury sky boxes high above the stadium. On a dark and overcast day, the team began playing a game against their arch rivals, the Podunk Alley Cats. The game was completely sold out.

In the middle of the second inning, it began to rain cats and dogs (pun intended!) Because their schedules were so full, they were unable to reschedule another game so management came together to discuss issuing refunds.

The board discussed the refund dilemma – keep the money or give it back?

“Perhaps we should just spend the money on improving the training facilities for our younger players,” suggested one of the members. “We would be investing in our future.”

“That sounds like a good idea, but these fans have backed us through thick and thin. This money is not ours to spend, we must give it back,” announced the Chairman. After much discussion, the management was unanimous that refunds should be issued equal to the price paid for the ticket.

Now a politician happened by when the administrators were making their final plans to give the money back. “You’re certainly not going to give biggest refunds to the wealthiest few who sit in those luxury boxes, are you?”

The Chairman of the Board responded, “Yes, that was our intent. We’re simply issuing refunds to everyone in proportion to what they paid in. They paid in the most, so they should get the most back. That seems like the right thing to do.”

“But it’s not fair!” scolded the politician. “Those who can afford those luxury boxes are rich and don’t need the money.”

The managers, being compassionate, reluctantly agreed. So they proposed a plan to divide the money equally among all of those who paid for tickets and then suggested the idea to the politician.

“Only those who *PAID* for tickets?” plied the politician. “Why that is certainly not fair! Have you no compassion? What about those fans who were unable to afford tickets and remained outside the stadium? Don’t they deserve some credit? It would only be fair to give them some of the money to quell their disappointment as well.”

Being confounded on what to do, the board inquired of the politician for suggestions on how to distribute the refunds. The politician, puffed with his self-righteous wisdom, proposed a “simple” refund plan:

“Fans in the luxury boxes would get nothing back, because they were rich and could afford the loss. They would probably write-off the loss anyway. Those in the \$25.00 seats who sat in the shade will get back \$5.00 because they must share with those who had to sit in the sun. Since there were five times more seats in the sun than in the shade, those who sat in shady seats must only get one-fifth of their original investment. Those in the \$10.00 seats will get back \$4.80 because the cost to distribute the refunds and verify their addresses is about 52%. Those in the \$5.00 bleacher seats will get back \$25.00 to allow them to sit in a shaded seat at a future game. This should prevent harm to their self esteem that might occur if they receive only a paltry refund. Those fans outside the stadium will be refunded \$30.00 each because they have children and these little ones shouldn’t be deprived of a free education in baseball – it’s as American as hot dogs, apple pie, and Chevrolet. For those who have never paid for tickets and had no interest in baseball, a \$19.00 payment will be made so that they can afford prescription drugs. We will also need to increase the prices on the rich for those sky boxes and not allow them tax write-offs for such luxuries! After all, it’s only fair. We’ll call this program the ‘Fair Treatment to Children and Supplemental Prescription Drug Coverage Act of 2006.’ Pure genius, don’t you think? After all, we don’t want to neglect our children or force our elderly choose between baseball and prescription drugs, do we? That’s downright un-American!” proposed the politician.

Completely bewildered and baffled, the board adopted the plan. When the Chief Financial Officer showed the board that they did not have enough cash to pay for the rebate program, the board was forced to borrow against the assets of the team to cover the deficit. The program put the team on the verge of bankruptcy, so the politician stepped in to offer the team a low-interest, federal emergency bail-out because the team was a vital part of the community economy.

But you know, the team never quite achieved its former greatness after that. I suppose it may have been because they feared the possibility of another rainy day.