

1. City of Springfield/Springfield Parking Authority
NAME OF MUNICIPALITY/GOVERNMENT ENTITY/DISTRICT

2. City Stage Capital Improvements and System Upgrades (re: Focus Springfield Community Access Studio Relocation)
PROJECT NAME (LIMIT 10 WORDS)

3. Performing significant capital improvements and system upgrades to the City Stage Unit located in downtown Springfield. City Stage is a publically-owned, multi-use cultural and entertainment venue, that includes a Main (approx. 500 seat) Theater and a Black Box studio theater.

BRIEF PROJECT DESCRIPTION (LIMIT 50 WORDS)

4. Thomas D. Moore, Esq.; Interim Executive Director, Springfield Parking Authority
NAME AND TITLE OF INDIVIDUAL AUTHORIZED TO COMMIT FUNDS ON BEHALF OF MUNICIPALITY/GOVERNMENTAL ENTITY

5. 150 Bridge Street, Springfield, Massachusetts 01103
ADDRESS OF INDIVIDUAL AUTHORIZED TO COMMIT FUNDS ON BEHALF OF MUNICIPALITY/ GOVERNMENTAL ENTITY

6. 413-348-0045; tmoore@springfieldcityhall.com
PHONE # AND EMAIL ADDRESS OF INDIVIDUAL AUTHORIZED TO COMMIT FUNDS ON BEHALF OF MUNICIPALITY/GOVERNMENTAL ENTITY

7. Bokul Bhuiya, Comptroller, Springfield Parking Authority
NAME AND TITLE OF CONTRACT MANAGER RESPONSIBLE FOR HANDLING OF FUNDS ON BEHALF OF MUNICIPALITY/GOVERNMENTAL ENTITY

8. 150 Bridge Street, Springfield, Massachusetts 01103
ADDRESS OF CONTRACT MANAGER RESPONSIBLE FOR HANDLING OF FUNDS ON BEHALF OF MUNICIPALITY/GOVERNMENTAL ENTITY

9. 413-273-8440; bbhuiya@SpringfieldParkingAuthority.com
PHONE # AND EMAIL ADDRESS OF CONTRACT MANAGER ON BEHALF OF MUNICIPALITY/GOVERNMENTAL ENTITY

10. MGM Springfield
NAME OF GAMING LICENSEE

Exhibit A

1. IMPACT DESCRIPTION

The purpose of this application is to provide funds to the Springfield Parking Authority, (SPA) a public entity created by the Legislature at the request of the City of Springfield, for improvements to the (former City Stage) real estate it owns located at the Columbus Center facility in downtown Springfield, within three blocks of the MGM casino. This real estate has been vacant since the end of December of 2018, when the long-time live entertainment management tenant (the Springfield Performing Arts Development Corporation) informed the

SPA that it was unable to continue operations at the venue due to the financial challenges it was facing from decreased fund raising and increased competition as a result of the newly opened MGM Springfield Casino. This project will reactivate this space with the relocation of the Focus Springfield, Inc. community television access studio, bringing renewed energy and excitement to the heart of the City.

Focus Springfield, Inc. ("Focus") operates a public access television and performing arts studio, training facility, and business office located at 1200 Main Street, Springfield, Massachusetts. The television studio (the "Studio") is maintained by a non-profit, 501(c)(3) known as Focus Springfield, Inc. Even though Focus Springfield is a 501(c)(3), the Studio is designated by the City for the benefit of the City residents, as well as all persons who work or attend school in the City.

As further described below, likely no later than **September 30, 2020** (the lease expiration date) Focus will be obligated to move from its current studio location, as a result of the acquisition of the property in which the studio currently resides by MGM. Focus, or another public access studio, will require at least a six (6) month lead time to commence construction in contemplation of the aforementioned date. As a result of the lease expiration as described above, the City will lose its current community public access studio currently operated by Focus.

For the past few years, the SPA has been actively marketing and attempting to identify new tenancy for the vacant space within the publically-owned City Stage Unit, located at One Columbus Center (between Bridge Street and Worthington Street) in downtown Springfield. As the result of an open and competitive RFP process under M.G.L. c. 30B Section 16, Focus was identified as the successful bidder, and negotiated a Lease Agreement with the SPA as the owner of the City Stage Unit, contingent upon receipt of the Grant Funds sought herein which would commence in 2020, with an anticipated a 15 year tenancy.

Due to the specific technical requirements of Focus' proposed tenancy at the City Stage Unit, there is a significant need for infrastructure and system upgrades at the property in order for successful operations to commence on site.

Specifically, in order to make the space tenantable for Focus, the SPA will need to provide \$300,000.00 of landlord capital improvements to the facility, all as more particularly specified below.

The Direct Impact of the MGM Springfield Casino on the community is perhaps best illustrated by a brief review of the history of the studio and the role it plays in the daily life of city residents and business.

STUDIO LOCATION. Mayor Sarno selected the studio location a few months prior to the 2011 enactment of the Expanded Gaming Act. His charge to Focus was to "light up that corner" at the intersection of Main and State Streets, in the hope that bringing vitality to the area would be a catalyst for economic development. Focus signed a ten (10) year lease for the property in 2012. Construction began shortly thereafter, with storefront LED lighting and other cosmetic improvements to the street corner as the first investment. Construction was well underway when MGM was awarded the Casino license.

On the strength of a ten (10) year lease, Focus invested over \$800,000 in construction and \$200,000 in equipment. The 1200 Main Street studio opened to the public in June of 2014, and has served residents of all ages and backgrounds since.

MISSION. Focus was created by the City to stimulate economic development by putting the “focus” on the positive aspects of living, learning, working, and recreating in Springfield, thereby countering the often negative media reports about the City. It has three “legs” to carry out this mission: Performance, Education and Government.

PERFORMANCE. Operating from their 6,500 square foot facility, Focus produces broadcasts featuring local and regional musicians, singers, dancers, talent shows, poets, etc. The Focus staff brings their equipment out of the studio to archive and broadcast cultural events like the Springfield Jazz & Roots Festival. These events feature regional and national artists, bringing together thousands of participants from throughout the region. These events and others like them are available on cable TV in Springfield, and are viewed worldwide live and on-demand on the internet.

Focus supports the arts and culture through collaborations with organizations like the Springfield Cultural Partnership, for whom they produced a ‘video tour,’ whereby visitors to the city are provided with a map and an app for their phone; when a visitor stops outside of a historic or significant building, clicking on the app provides a brief video clip on the building’s history. Focus also supports the SCP through creating promotional videos for events such as Art Stop(s) and Thank An Artist.

Another collaboration is with the Community Music School of Springfield, a nonprofit, Springfield based organization providing musical instruction to young people from throughout the region. Focus partners with CMSS to broadcast concerts by students and faculty. Focus has partnered with the School, the Martin Luther King Family Center, and other civic organizations to help produce the MLK Day Celebration, a family focused event featuring musical, dance, and spoken word performances by local school children and addresses from community leaders. Focus also records a variety of performances at the school, and donates server space in order to archive these recordings.

Yet another nonprofit partner is the Maker Space in Downtown. Sponsored by state’s Mass Development agency and the University of Massachusetts, Make-It Springfield provides low or no-cost instruction in diverse activities, like bike repair, yoga, dance, video production, painting, jewelry making, and more. Focus has recorded and broadcast numerous events held at the Maker Space since its inception in 2016. Focus plans to support Make-It programming as they move into a larger new facility at the end of 2020.

In addition to community events that Focus records, the station hosts its own events for the community to gather. One-off events have included fashion shows, religious gatherings, government and nonprofit presentations, album release concerts, and more. Recurring

quarterly events hosted by Focus include the incredibly successful Springfield Community Jam series where musicians of all ages collaborate on stage in our lobby in open improvisational jams, and Level With You Tournaments where local video game enthusiasts come down to compete on live stream for prizes and bragging rights.

GOVERNMENT. Focus provides residents with a variety of government oriented programming providing information and insight on matters affecting their community. On a bi-weekly basis, Focus produces live broadcasts of City Council and School Committee meetings, maintaining an archive on the Focus website for later viewing. A significant investment was made by Focus in 2016 when meetings were for the first time broadcast live online in high definition.

The “Government Matters” program is a popular 30-minute production that gives viewers a look into the public policies and the policy makers that impact their lives. Since 2017, guests included Senator Ed Markey, Congressman Richard Neal, State Auditor Suzanne Bump, Economic Development Secretary Jay Ashe, Mayor Domenic Sarno, and State Senators Eric Lessor and James Welch, among others.

Every local election cycle, Focus partners with the Springfield Election Commission to produce “Candidate Profiles”, an innovative project designed to increase voter participation in local elections. Focus brought 39 candidates for City Council and School Committee into the studio to record a Candidate Profile, where each candidate was given a professionally produced 3 to 5 minute clip to present themselves to the viewers. These profiles were broadcast on cable TV and the Focus website, and each candidate was given a file to upload to social media outlets.

Focus provides coverage of regional events as well, such as 2017’s State of the Region conference, which brought together 4 Members of Congress from Connecticut and Massachusetts, Connecticut Governor Daniel Malloy, and transportation officials from both states to discuss the importance of rail transportation between and within the two states, with members of both states’ business communities in the audience. Focus has provided extensive coverage of the East-West Rail issue, covering conferences bringing together state, local and Federal government officials in Massachusetts, the \$80 million reconstruction of Union Station in Springfield, and the inauguration of expanded rail service between Springfield and New Haven, CT. Currently, Focus records and distributes ongoing East-West Rail Advisory Committee meetings, and is the only organization bringing transparency and providing public access to this important topic through video archives.

In November 2017, Focus broadcast the Opioid Prevention Conference at Baystate Hospital, featuring medical experts from throughout New England exchanging views on preventing opioid addiction. Around the same time, Focus also broadcasted a film talkback featuring Congressman Neal and the production company that produced HBO’s Heroin: Cape Cod, USA, a lauded documentary that highlighted the breadth and depth of the epidemic Massachusetts is facing. Additionally, Focus has worked with Sheriff Cocchi and

District Attorney Gulluni on programs highlighting resources for those struggling with addiction.

One of the most widely viewed government productions was the debate among the 6 candidates running for the office of Sheriff of Hampden County. This event was viewed live on television and the internet to more than 6,000 households. Focus was the only media outlet to produce a debate for this office.

ECONOMIC DEVELOPMENT. A key part of the Focus mission is to support the City's economic development efforts. Focus routinely covers business related events in the city such as the opening of the new CRCC manufacturing plant that is building subway cars for the MBTA, the MGM Casino, as well as smaller businesses like restaurants and boutiques.

Focus collaborates with the City's Economic Development Office to broadcast and record its Annual Updates for business and community leaders, as well as producing annual 2-3 minute promotional videos for investment that has been made in Springfield. Additionally, Focus works with the Springfield Chamber of Commerce and the region's Economic Development Council on issues highlighted by the local and regional business community.

DIRECT CASINO SUPPORT. As part of its economic development mission, in 2018 Focus undertook 3 specific projects to assist the Springfield Police Department (SPD) in providing security of Casino operations in the city, at no cost to the Casino or the Police Department:

1. At the request of the Mass State Police and the SPD, Focus installed 6 license-plate reading video surveillance cameras in strategic locations on the Casino perimeter. These cameras are connected to the city I-Net and to the State Police.
2. Focus installed 4 video camera for the SPD on private buildings adjacent to the Casino prior to the Casino opening in August of 2018.
3. In early 2018, Focus connected the new Chestnut Street Police Substation one block from the casino to the I-Net fiber optic network. In addition, Focus connected the three newly constructed police kiosks at key locations in the city. These new facilities were built to increase police presence in light of the influx of visitors attending the Casino.

In a non-security related matter, Focus donated the production of Public Service Announcements in Spanish and English, whereby MGM executives invited Springfield residents to apply for jobs at the Casino. Focus broadcast these messages on its television channel and over the internet and provided them to commercial television stations in the city.

MUNICIPAL SERVICES. In addition to video production services, Focus (and its predecessor agency, Springfield Media and Telecommunications Group) provides direct services to City agencies at no cost to the City. Focus has built and maintains over 12 miles of fiber optic network that transmits data and voice communications between all municipal

buildings. This network supports the Police Department's ShotSpotter gunshot detection system (purchased by SMTG), a video camera network used by Police and Public Works department, and a radio transmission tower providing communications for local and regional law enforcement, fire, public transportation and ambulance services.

Focus is currently working on additional investment to make important municipal updates such as snow removal maps available live on-air and online.

EDUCATION. The Focus studio provides monthly updates from the Springfield Superintendent of Schools and other education leaders, where they discuss the challenges and successes in the public schools. Annually, Focus broadcasts the Teacher Convocation to all local schools. Prior to Focus, the City would bus its 5,000 teachers to the MassMutual Center to attend the convocation. Instead, convocation is now attended in person by two hundred teachers, while the remaining teachers travel to their schools to view the convocation over the Focus fiber network, a savings of thousands of dollars that would have been spent on buses and rental of the MassMutual Center.

Practical announcements for parents about school activities—lunch menus, school cancellations, changes to bus routes, emergency announcements, special events updates, and more are broadcast daily throughout the school year. A variety of local and syndicated educational programming is also broadcast on a daily basis.

Since 2014, Focus has taught 93 community residents how to produce videos that tell their stories about life in the city. Many of these videos are broadcast on Ch. 12. Focus has also provided for-credit internships to students from nine colleges located throughout New England and five Springfield public schools. Focus collaborates with Springfield Technical Community College administrators and faculty to highlight activities at the school.

Focus is a unique and valuable resource for the City and its residents. The impact brought about by this eviction presents a significant hardship for viewers in the 40,000 cable TV households and businesses of Springfield, who rely on Focus to stay informed about what is happening in their local community. As discussed above, on a daily basis, City agencies like the School Department, Health Department, Police Department, Economic Development Department, and others rely on Focus to provide timely, and often critical, information to City residents.

2. PROPOSED USE OF SPECIFIC IMPACT MITIGATION FUNDS

a.) Please Identify the amount of funding requested.

The amount of funding requested through this grant application is Three-Hundred Thousand Dollars (\$300,000.00).

b.) Please Identify below the manner in which the funds are proposed to be used. Please provide detailed scope, budget and timetable for the use of funds.

The proposed use of grant funds is for performing capital improvements and system upgrades to the City Stage Unit, specifically the following:

- Adapt the Black Box theater/studio to function as a television

broadcast studio, which will also enhance the Live Performance capabilities of the space. New Energy Efficient lighting will be installed, an audio system, electrical panels and wiring to support said lighting, television cameras and related equipment, install curtain tracks and drapes, refinish existing studio floor.

- Repurpose the rehearsal hall/lounge area to create a “Studio B” space for smaller productions and interview programs; a Green Screen Studio, with appropriate lighting; a Podcast/Internet Radio Studio; a Meeting Room for use by Community Organizations and Focus staff.

- Redesign the existing office space in the southwest corner of the Unit on the lower level to incorporate video and audio training facilities for Springfield residents, students and employees of Springfield businesses; video editing suites, and business offices for Focus staff.

- Construct a small kitchen and dining facility in the existing lounge area, suitable to support community functions and meetings.

- Install accessible rest room facilities and a Green room/dressing room for performers.

- Redesign the Lounge area nearest the main lobby in order to establish a main entrance to the ‘Focus Studio’ from the remainder of the City Stage Unit (e.g. the lobby and Main Theater areas).

- Construct demising walls, doorways, etc. to separate the Studio from the remainder of the City State Unit.

- Construct storage spaces and shelving for cameras, speakers, cables, and related recording equipment, immediately adjacent to the Black Box space.

- Install new theater curtains and cable tracks for soundproofing in the Black Box and the proposed ‘Studio B’ space in the Lounge Area of the Unit.

- Construct a control room adjacent to the Black Box Studio, to be utilized for production, lighting, operation of cameras, audio equipment, and other performance services.

11. Install office and general purpose lighting; a fiber optic communication network connecting all offices and rooms; build a server room with dedicated AC system; three 80” video monitors in the meeting room, **lobby and lounge areas.**

12. Provide appropriate furnishings for office, studio, meeting room and lounge use and audience seating for the studio space.

13. Construct a lift or elevator to provide accessible access to all parts of the studio space from Bridge Street, and to facilitate the loading of equipment from the Street.

14. Architect fees; project management; building permits.

The capital improvement and system upgrades contemplated for the City Stage Unit (as set forth above) are for the purpose of maximizing the potential of this public facility by modernizing the space for the use of members of the community, local businesses, and Focus staff.

Use of the mitigation funds being sought would allow Focus to continue providing a wide range of services on a daily basis, including live and non-live performances, promotion of the arts and culture of Springfield and the Pioneer Valley, collaborating with local and regional entertainment organizations, such as Springfield Libraries and Public Schools, the School of Performing Arts, the Springfield Cultural District, and the Massachusetts Cultural Commission.

c.) Please provide documentation (e.g. – invoices, proposals, estimates, etc.) adequate for the Commission to ensure that the funds will be used for the cost of mitigating the impact from operation of a proposed gaming establishment.

i. The total projected costs and expenses associated with the proposed use of grant funds are set forth as follows:

- Adapt the Black Box theater/studio to function as a television broadcast studio, which will also enhance the Live Performance capabilities of the space. New Energy Efficient lighting will be installed, an audio system, electrical panels and wiring to support said lighting, television cameras and related equipment, install curtain tracks and drapes, refinish existing studio floor. - \$155,000
- Repurpose the rehearsal hall/lounge area to create a “Studio B” space for smaller productions and interview programs; a Green Screen Studio, with appropriate lighting; a Podcast/Internet Radio Studio; a Meeting Room for use by Community Organizations and Focus staff. - \$75,000
- Redesign the existing office space in the southwest corner of the Unit on the lower level to incorporate video and audio training facilities for Springfield residents, students and employees of Springfield businesses; video editing suites, and business offices for Focus staff. - \$30,000
- Construct a small kitchen and dining facility in the existing lounge area, suitable to support community functions and meetings. - \$20,000
- Install accessible rest room facilities and a Green room/dressing room for performers. - \$50,000
- Redesign the Lounge area nearest the main lobby in order to establish a main entrance to the ‘Focus Studio’ from the remainder of the City Stage Unit (e.g. the lobby and Main Theater areas). - \$25,000
- Construct demising walls, doorways, etc. to separate the Studio from the remainder of the City State Unit. - \$50,000.
- Construct storage spaces and shelving for cameras, speakers, cables, and related recording equipment, immediately adjacent to the Black Box space. - \$10,000
- Install new theater curtains and cable tracks for soundproofing in the

Black Box and the proposed 'Studio B' space in the Lounge Area of the Unit. - \$25,000

- Construct a control room adjacent to the Black Box Studio, to be utilized for production, lighting, operation of cameras, audio equipment, and other performance services. - \$15,000
- Install office and general purpose lighting; a fiber optic communication network connecting all offices and rooms; build a server room with dedicated AC system; three 80" video monitors in the meeting room, lobby and lounge areas. - \$75,000.
- Provide appropriate furnishings for office, studio, meeting room and lounge use and audience seating for the studio space. - \$5,000
- Construct a lift or elevator to provide accessible access to all parts of the studio space from Bridge Street, and to facilitate the loading of equipment from the Street. - (Design - \$10,000; Construction - \$90,000) \$100,000
- Architect fees; project management; building permits. - \$50,000

The total estimated costs and expenses of the capital improvements and system upgrades proposed are \$685,000, with the grant funds sought through this application accounting for a portion of the overall project budget.

ii. **Matching Funds.** The Applicant anticipates providing (greater than) matching funds relative to the funds sought in this application though the in-kind discounting of fair market rent. Indeed, through negotiation the SPA and Focus has settled on a base rent of \$10.50/square foot of rentable space. From a review of comparable space in Downtown Springfield, the SPA estimates that fair market value for such space would be approximately \$18.00/square foot. The aforesaid would result in a discount of approximately \$47,000/year, or \$705,000 over a fifteen (15) year lease period.

d.) Please describe how the mitigation request will address the impact identified.

The mitigation request will address the impact identified by allowing Focus to successfully relocate its operation and to continue to provide services to the community as Springfield's Performance, Education and Government (PEG) Provider. As set forth within this Application, MGM Springfield's ownership and use of the property has directly resulted in the loss of Focus' office and studio space, and the funds provided under the Grant would allow an adequate studio and office related build-out to take place at Focus' new location (a publically-owned facility), such that the organization will be able to continue providing said services in downtown Springfield and reactivate a location to a use consistent with its prior usage.

3. CONNECTION TO GAMING FACILITY

Focus has been a long term tenant at its current location as further specified above. Focus' forced relocation is a direct, albeit unintended, result of the MGM gaming facility.

4. INTERNAL CONTROLS/ADMINISTRATION OF FUNDS

The Springfield Parking Authority has internal controls for monitoring, reporting and management in place and reviewed on an annual basis. Due to the nature of the Parking Authority's primary day-to-day business operations (off street and on street parking revenue and ticket collections) the Agency has strict requirements for safeguarding the public funds it oversees. The Parking Authority has an Internal Control Guide to insure that the funds and assets of the Agency are properly managed and protected in order to meet the objectives of the office, while following the rules and regulations of the Commonwealth and other oversight entities. The Internal Control Plan has been developed pursuant to Chapter 647 of the Acts of 1989 and in accordance with internal control guidelines established by the Office of the Comptroller.

The Internal Controls are made available to both the staff and management to assess the integrity of the control structure and its overall operations. The control system is evaluated at least annually so that controls are in place to address identified new risks and design controls associated with any new (OSC or DOR) regulations and guidelines.

Cash Disbursements / AP

Financial analyst processes AP invoices as received, and checks processed weekly or as needed basis. All mail is distributed to appropriate authorities by the On –Street Manager as received daily. AP invoices are approved by the Executive Director prior to processing by the Financial Analyst. When mail is received date stamp is placed on the invoices (control). The invoice is entered into QuickBooks (AP). The invoice is dated with the date the invoice was entered (control). The invoice are scanned and attached to the invoice in QuickBooks then set aside until paid, and filed in appropriate AP folders once checks are mailed.

Check runs are done weekly depending on volume. Checks are sequential and kept in a locked safe to which only Comptroller, Financial Analyst & Executive Director have access. When check stocks are removed from the safe, a check log sheet is updated indicating how many checks have been processed. Also, voided checks are logged with checks and dated voided. The financial analyst will print the checks and attach to each check to a copy of the corresponding invoice. The financial analyst also enters the checks into an Excel tracking spreadsheet which serves as a live bank account register, which Comptroller checks daily to monitor cash balances and outstanding checks. Spreadsheet is reviewed by Comptroller.

All checks are required to have two signatures, typically Comptroller and executive director. There are four people who have check signing authority, Comptroller – Bokul Bhuiya, Interim Executive director - Thomas D. Moore, Freda Malone and Thomas Lott (board members). There are no signature stamps. All check run reports are reviewed, approved, and signed off on by comptroller and executive director. Once all disbursements are reviewed, approved and signed by both signatories, Comptroller will go to the appropriate bank secured site and individually authorize each check for payment on a Bank authorization program called Positive Pay. This is a control against forgery and misplaced check stocks, since only the comptroller has password access.

SPA has implemented a purchase order (PO) system through QuickBooks for capital purchases and when requested from vendors. With small staff, facility manager or executive director usually will place an order directly with vendors. Other than the utility companies, there is no approved vendor list. For work exceeding \$10k, SPA obtains at least three vendor quotes

(above \$35k must make public request for bids). ED signs off any quotes greater than \$2,500. For purchasing and requisitions, Facilities Manager will walk through the different garages and parking areas in order to determine repairs, additions, changes, etc. He forwards his purchase needs to the executive director for approval. He also determines whether the item or area in need of repair is the financial responsibility of the Authority or the responsibility of the operations vendor for the Authority, Executive Parking Inc.

All mail is received and opened (except bank statements) by On-Street Manager. He sorts through and determines appropriate distribution of mail. On-Street Manager will deliver the unopened bank statements to the interim executive director for first review of all transactions. Once reviewed and satisfied, the interim executive director will pass them to financial analyst. The financial analyst performs all monthly bank accounts reconciliations against the general ledger accounts. The Comptroller reviews all reconciliations once completed by the financial analyst.

Payroll

Payroll is processed using Checkwriters, Inc., and paid weekly (pay-week runs from Wednesday through Tuesday; payroll is processed as weekends on Tuesdays and employees are paid on Thursdays for the previous week). Financial analyst (usually) inputs the weekly payroll data into Checkwriters' online site and submits for processing (5 salary employees) on Tuesdays. Once payroll information is entered online, financial analyst verifies all hours worked, total payroll, and benefits. Sometimes emails are sent requesting time off of via "personal action form". Any changes are approved by the ED. Payroll changes must be approved by the board. There are no automatic cost of living or pay adjustments. Checkwriters delivers all payroll reports directly to comptroller at SPA via courier service on Wednesdays. Comptroller reviews final payroll hours, rates, ACH amounts from SPA bank account, and distributes the check stubs (all employees use direct deposit). He will hand the Payroll Registers to the financial analyst for her weekly entries into the QuickBooks general ledger. This process is performed on Thursdays. Previous fiscal years hardcopies are filed in payroll binders in office shelf (All staff have access). Payroll documents for fiscal year 2017 are now being stored in a locked draw at the Comptrollers workstation (comptroller and financial analyst have access). All payroll taxes are filed quarterly and paid by Checkwriters Payroll. Checkwriters is authorized to withdraw via ACH transaction appropriate payroll amounts weekly. Employee net payroll is direct deposited to individual's bank accounts, appropriate payroll tax amounts are held in escrow account until paid quarterly with quarterly filings.

When new employees are hired, they complete all appropriate paperwork including withholding forms and authorizations for payroll deductions. Forms are maintained in personnel files. All information is entered by the financial analyst. A report is generated from the service provider of any changes.

The board, ED, and Comptroller (on occasion some other staff) review monthly financial statements and compare payroll and benefit expense accounts to budgeted amounts. Any deviations are investigated and explained. Comptroller receives quarterly reports, reviews, and gives financial analyst for entry. GL is reviewed annually. Any adjustments needed, the ED must approve prior to posting.

5. RELEVANT EXCERPTS FROM HOST AGREEMENT OR SURROUNDING COMMUNITY AGREEMENTS

The impacts of the MGM Springfield Casino on Focus' tenancy have not been addressed in the Host Community Agreement, as the said HCA does not account for the expenses associated with Focus's relocation to space that is suitable for its continued operations.