



**MASSACHUSETTS GAMING COMMISSION
PUBLIC MEETING #243**

May 24, 2018
10:00 a.m.

Massachusetts Gaming Commission
101 Federal Street, 12th Floor
Boston, MA



Massachusetts Gaming Commission



**NOTICE OF MEETING and AGENDA
May 24, 2018**

Pursuant to the Massachusetts Open Meeting Law, G.L. c. 30A, §§ 18-25, notice is hereby given of a meeting of the Massachusetts Gaming Commission. The meeting will take place:

**Thursday, May 24, 2018
10:00 a.m.
101 Federal Street, 12th Floor
Boston, MA**

PUBLIC MEETING - #243

1. Call to order
2. Approval of Minutes
 - a. May 10, 2018 – **VOTE**
3. Administrative Update – Ed Bedrosian, Executive Director
 - a. General Update
 - b. MGM - Opening Update
 - c. Steve Wynn Qualifier Status Update
4. Ombudsman – John Ziemba
 - a. MGM Springfield Quarterly Report
5. Licensing Division – Paul Connelly, Director
 - a. MGM Liquor License Application
 - b. MGM Vendor Service Employee Registration Exemption – **VOTE**
6. Workforce, Supplier and Diversity Development – Jill Griffin, Director
 - a. Expanding Economic Access Grants
 - i. BEST Hospitality Training Center - Marie F. Downey
 - ii. Hispanic-American Institute - Nader Acevedo and Alberto Calvo
7. Finance and Administration – Derek Lennon, Chief Finance and Accounting Officer
 - a. Massachusetts Gaming Commission FY19 Draft Budget



Massachusetts Gaming Commission

8. Legal Division – Catherine Blue, General Counsel
 - a. Final Draft Version of 205 CMR 134.03: Gaming Service Employees, and Amended Small Business Impact Statement– VOTE to Complete the Promulgation Process
 - b. Final Draft Version of 205 CMR 138.00: Uniform Standards of Accounting Procedures and Internal Controls, and Amended Small Business Impact Statement – VOTE to Complete the Promulgation Process
 - c. Final Draft Version of 205 CMR 139.04: Reports and Information to be Filed with the Commission; with 205 CMR 140.02: Computation of Gross Gaming Revenue, and Amended Small Business Impact Statement — VOTE to Complete the Promulgation Process
 - d. Final Draft Version of 205 CMR 147.05 and Amended Small Business Impact Statement – Gaming Tournaments – VOTE to Complete the Promulgation Process
 - e. Final Draft Version of 205 CMR 152.00 and Amended Small Business Impact Statement – Individuals Excluded from a Gaming Establishment – VOTE to Complete the Promulgation Process
9. Racing Division – Alex Lightbown, Director and Chief Veterinarian
 - a. Suffolk Downs request for approval of Racing Officials-VOTE
 - b. Suffolk Downs request for reduced take out-VOTE
 - c. Suffolk Downs request for Race Horse Development Funds-VOTE
10. Commissioner’s Updates
11. Other business – reserved for matters the Chair did not reasonably anticipate at the time of posting.

I certify that on this date, this Notice was posted as “Massachusetts Gaming Commission Meeting” at www.massgaming.com and emailed to: regs@sec.state.ma.us, melissa.andrade@state.ma.us.

5/22/18
Date


Edward Bedrosian, Executive Director

Date Posted to Website: May 21, 2018 at 10:00 a.m.



Massachusetts Gaming Commission

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Massachusetts Gaming Commission Meeting Minutes

Date/Time: May 10, 2018 – 10:00 a.m.

Place: Massachusetts Gaming Commission
101 Federal Street, 12th Floor
Boston, MA 02110

Present: Commissioner Gayle Cameron
Commissioner Eileen O'Brien
Commissioner Bruce Stebbins
Commissioner Enrique Zuniga

Absent: Chairman Steve Crosby

**Time entries are linked to
corresponding section in
Commission meeting video**

Call to Order

See transcript page 2

[10:00 a.m.](#) Commissioner Cameron called to order the 242nd Commission meeting.

Approval of Minutes

See transcript pages 2

Commissioner Stebbins moved to approve the minutes of the meeting of April 26, 2018 in Springfield, MA, subject to correction for typographical errors and other nonmaterial matters. Commissioner Zuniga seconded the motion. The motion was approved 4 – 0.

Administrative Update

See transcript pages 3 - 9

[10:01 a.m.](#) **General Update.**

Ed Bedrosian, Executive Director reported that he is planning to have a summer staff meeting in June. There will be an updated training program for gaming

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agents and the Gaming Enforcement Unit in preparation for MGM Springfield's opening. He also reported that as racing season has re-started, there have been 18 re-hires. There have been several internal promotions, as well as the following new-hires:

Tad Stockman, Steward/Judge
Holly Cantell, Supervising Gaming Agent
Heidi Laurenao, Gaming Agent
Chris Johnston, Gaming Agent
Jessica Ofurie, Financial Intern
Scott Helwig, Gaming Compliance Manager
Dustin Nigro, Gaming Agent

MGM - Opening Update.

Executive Director Bedrosian gave an update on preparations for the opening of MGM Springfield. He specified that there is utility work being done on the surrounding streets, as well as gaming equipment arriving inside the casino and the gaming agents are preparing to begin testing the equipment. All slot machines are expected to be tested and verified that they are in working order with the casino management systems by the end of June.

Regulatory responsibilities have been confirmed by the Investigations and Enforcement Bureau (IEB) to be on track. Executive Director Bedrosian anticipated either a partial or full liquor license submission from MGM Springfield by the next Commission meeting on May 24th, to be followed by a vote sometime in June.

Research and Responsible Gaming

See transcript pages 9 - 90

10:08 a.m. **Responsible Gaming Framework**

Mark Vander Linden, Director of Research and Responsible Gaming, requested that the Commission approve version two of the Responsible Gaming Framework. The updated version is a result of obtaining additional evidence. It contains updated key principles and concepts, an expanded number of responsible gaming strategies, updated content within strategies, a new look and feel to the document, and increased user-friendliness.

The concept of 'Positive Play' as a guiding principle, as well as a 'Stepped Care Approach' comprised of seven broad strategies were discussed, as they have been integrated into the framework.

10:33 a.m. *Commissioner Stebbins moved that the Commission approve the Massachusetts Responsible Gaming Framework, Version Two, as included in the packet. Commissioner Zuniga seconded. The motion passed 4 - 0.*

Two-Year Lottery Report.

Director Vander Linden presented the Two-Year Lottery Report with Mark W. Nichols, University of Nevada, Reno and University of Massachusetts Donahue Institute, Economic and Public Policy Research Group (calling in remotely) and Dr. Rachel Volberg, SEIGMA Principal Investigator, UMass Amherst School of Public Health.

The purpose of the Two-Year Lottery Report study is to successfully meet the directive set forth in Chapter 23K, Section 1 of the 2011 Expanded Gaming Act that states, “Enhancing and supporting the performance of the state lottery and continuing the commonwealth’s dedication to local aid is imperative to the policy objectives of this chapter.”

The study measures how successful the Commission is at meeting this directive, as well as the fiscal impact of opening casinos on the Commonwealth’s lottery, revenue, and local aid.

Mr. Nichols remotely presented findings on impact that the lottery has had on Plainridge Park Casino (PPC), as well as on lottery sales statewide, in host and surrounding communities, and in communities within varying distances of the casino.

The study concluded, in part, that there was no clear evidence of a significant decline in lottery revenue attributed to Plainridge Park Casino. The team will continue to analyze PPC, as well as the impact of casinos in Springfield and Everett.

11:13 a.m. **Mass At-A-Glance Data Sharing Demonstration.**

Director Vander Linden presented the Mass At-A-Glance Data Sharing Demonstration with Valerie Evans, Biostatistician, SEIGMA Project, UMass Amherst and Dr. Volberg.

Mass At-A-Glance is an application developed by Zhenning Kang, MS Biostatistics UMass Amherst as an extension of the original mandate in section 97 of the 2011 Expanded Gaming Act. The purpose of this application is to share as much data as possible about the social and economic impacts of gambling in Massachusetts.

Licensing Division

See transcript pages 90 - 94

11:42 p.m. **Plainridge Park Casino Service Employee Exemptions**

Paul Connelly, Director of the Licensing Division presented proposed Plainridge Park Casino (PPC) Service Employee Exemptions with Kim Dixon, Vice President of Human Resources, PPC.

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Per statute, the Commission has authority to exempt certain 'Gaming Service Employee' level job positions from the mandatory registration process. Following the Commission's previous designation of a process and criteria for considering potential exemptions, Director Connelly brought forth additional positions for the Commission's consideration.

Director Connelly recommended a total of 66 job positions be exempt from the registration process, under the criteria set by the Commission. Ms. Dixon added that with a less rigorous application process using LMS software in place, it will be easier for candidates to apply. It was discussed that this easier application process would provide more opportunity, thereby attracting more people, and getting candidates employed and working at a faster rate.

11:47 a.m. *Commissioner Zuniga moved that the Commission approve the Plainridge Park Casino Service Employee Exemptions as presented in the packet. Commissioner Stebbins seconded.
The motion passed 4 – 0.*

Legal Division

See transcript pages 94 - 111

11:48 a.m. **Amendments to 205 CMR 146.00: Gaming Equipment**
Catherine Blue, General Counsel requested approval of the amendments to 205 CMR 146.00: Gaming Equipment, and Small Business Impact Statement, to begin the formal promulgation process.

The amendments are a change in format to allow for a simpler updating process of rules of the games as needed.

11:49 a.m. *Commissioner Zuniga moved that the Commission approve the Small Business Impact Statement for the amendments to 205 CMR 146.00, the Gaming Equipment regulations as included in the packet. Commissioner Stebbins seconded.
The Motion passed 4 – 0.*

*Commissioner Zuniga further moved that the Commission approve the version of the amendments to 205 CMR 146.00: Gaming Equipment regulation as included in the packet and authorize the staff to take all steps necessary to begin the regulatory promulgation process. Commissioner Stebbins seconded.
The Motion passed 4 – 0.*

Amendments to 205 CMR 134.03: Gaming Service Employees

General Counsel Blue requested approval of the amendments to 205 CMR 134.03: Gaming Service Employees, and Small Business Impact Statement, for approval to promulgate by emergency.

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These amendments would allow the Division of Licensing to extend the temporary time period for existing licensee employees helping to train and offer support in the pre and post-opening phase of a gaming establishment without those individuals having to become licensed or registered in Massachusetts, following consideration of the gaming licensee's written explanation of need, continuing training plan, and expected duration.

12:00 p.m. The Commission expressed concern that there was no prescribed end date to the extension of this temporary period, as there are in other provisions. An allowed duration not to exceed six months was decided upon by the Commission. The Investigations and Enforcement Bureau would re-draft the regulation to include a time period not to exceed six months for temporary training staff.

12:03 p.m. *Commissioner Zuniga moved that the Commission approve the Small Business Impact Statement for 205 CMR 134.03: Gaming Service Employees, by emergency, as included in the packet. Commissioner Stebbins seconded. The Motion passed 4 – 0.*

Commissioner Zuniga further moved that the Commission approve the version of amendments to 205 CMR 134.03: Gaming Service Employees, by emergency, that would include a sunset provision of six months from the date of the operation certificate as discussed. Commissioner Stebbins seconded. The Motion passed 4 – 0.

Racing Division

See transcript pages 111 - 117

12:04 p.m. **Jockey Guild Payments**

Dr. Alex Lightbown, Director and Chief Veterinarian presented an update regarding the annual payments that are required by statute 128(a), section 5(h)(4). This statute mandates that \$65,000 annually is paid to an organization that is determined to represent the majority of jockeys.

As the days of racing at Suffolk Racetrack have decreased, some of the Jockey Guild's original eligibility requirements have changed. The Jockey's Guild requested approval for changes to the Retired Jockeys eligibility qualifications, to reflect the current racing environment in Massachusetts. The statute mandates that the Commission approve change in language for disbursements to the Jockey Guild. Dr. Lightbown, along with General Counsel Blue, approved these changes as they did similarly in 2017 for the Active Rider qualifications changes.

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Workforce, Supplier and Diversity Development

See transcript pages 117 - 144

1:00 p.m. **Expanding Economic Access Grants**

Jill Griffin, Director of Workforce, Supplier and Diversity Development presented the Expanding Economic Access Grants with the following individuals:

Lisa Wong, Deputy Director and Ivy Mah, Employment Center Coordinator of the Asian American Civic Association
Gladys Vega, Executive Director of Chelsea Collaborative

The Commission sought proposals in March to aide in advancement of economic development within the state's emerging casino industry with a goal of maximizing equity and inclusion for licensee employees and vendors. The grant awardees were selected based on their ability to implement programs in conjunction with the initiatives of the Workforce, Supplier and Diversity Development. These initiatives are to promote awareness of job opportunities, assist with interview and skill preparation for job candidates, remove road blocks for candidates with employment challenges, increase jobs for minorities, women and veterans, and create contracting opportunities for vendors with licensees.

Grants were awarded to:
Asian American Civic Association (AACA)
BEST Hospitality Training (BEST)
Chelsea Collaborative and La Comunidad
Hispanic American Institute (HAI)
Hampden County Sheriff Department
Quaboag Valley Community Development Corporation (QV CDC)

Administrative Update (con't)

See transcript pages 144 - 146

1:29 p.m. Executive Director Ed Bedrosian added that there was an unanticipated item. The senate presented their budget and scheduled their process to commence before the next Commission Meeting was scheduled.

Director Bedrosian suggested that Chairman Crosby communicate with the legislature, as designated, regarding a number of items in the Senate Ways and Means budget about horseracing within the next couple of weeks.

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Commissioners' Updates

See transcript pages 146 - 153

[1:31 p.m.](#) Commissioner Stebbins attended the first of many mass hiring events hosted by MGM Springfield. The event was successful, and took candidates through the application process and ended with a celebration for the candidates who were given a job offer. 40% of these applicants were Springfield residents. MGM Springfield will host another mass hiring event in July.

Commissioner Stebbins also attended and Access and Opportunity Committee meeting in Springfield, as construction is coming to an end in Springfield. Commissioner Stebbins noted that there were over 400 apprentices working on the MGM project.

Commissioner Zuniga met with Director Vander Linden with the delegation from Japan who are now interested in coming to see Massachusetts and are also interested in the Problem Gambling Counsel and PlayMyWay, as they are equivalent to our Council on Problem Gambling in Japan.

[1:39 p.m.](#) *Having no further business, a motion to adjourn was made by Commissioner Stebbins. Commissioner Zuniga seconded the motion. The Motion passed unanimously.*

List of Documents and Other Items Used

1. Notice of Meeting and Agenda, dated May 10, 2018
2. Commission Meeting Minutes Draft dated April 26, 2018
3. Responsible Gaming Framework Memo, dated May 10, 2018
4. MGC Responsible Gaming Framework PowerPoint Presentation
5. MA Lottery Revenue and PPC Two-Year Analysis PowerPoint Presentation
6. Lottery Analysis Plainridge PowerPoint Presentation dated May 10, 2018
7. Mass At-A-Glance PowerPoint Presentation dated May 10, 2018
8. Gaming Service Employee Exemptions Memo dated May 8, 2018
9. 205 CMR 146.00 Small Business Impact Statement
10. 205 CMR 146.00 Draft Regulation
11. 205 CMR 134.03 Small Business Impact Statement
12. 205 CMR 134.03 Draft Regulation
13. Jockey Eligibility Qualifications Massachusetts – Active
14. Jockey Eligibility Qualifications Massachusetts – Retired
15. Jockey Guild 128A
16. Expanding Access Grant MGC Memo dated May 10, 2018

/s/ Catherine Blue
Assistant Secretary



Legal Division

May 16, 2018

Frank A. DiGiacomo, Esq.
Duane Morris
1940 Route 70 East, Suite 100
Cherry Hill, NJ 08003-2171

VIA EMAIL- fdigiaco@duanemorris.com

Re: Qualifier status of Stephen A Wynn

Dear Mr. DiGiacomo:

On April 27, 2018, the Massachusetts Gaming Commission (the "Commission") held a hearing on the above referenced matter. At that hearing, documents and oral testimony were submitted by Wynn MA LLC and Wynn Resorts Limited (hereinafter referred to as "Wynn") regarding the question of whether Mr. Stephen A Wynn ("SAW") should remain as a qualifier in the Wynn MA LLC Region A category 1 license. One of the key issues addressed in that hearing was the number, types and status of outstanding agreements between Wynn and SAW and what, if any, on-going contacts there were between Wynn and SAW. See hearing exhibit 1. Based upon the documents and testimony submitted, the Commission issued a decision on May 7, 2018 determining that SAW no longer met the criteria of a qualifier under M.G.L. chapter 23K sections 4 and 14 and 205 CMR 116.

Shortly after the issuance of the Commission's decision, the Commission was advised that there existed a "side letter" agreement between SAW and Wynn which was executed by Wynn CEO Matt Maddox. A copy of that letter is attached. The letter states that it "is in addition to your formal Severance Agreement..." and that the letter addresses "day to day issues...".

The Commission will consider what further action, if any, should be taken regarding this letter. The Commission plans to address this at its May 24, 2018 public commission meeting and all materials submitted will be included in the Commission packet for that meeting. By the close of business on May 21, 2018, please submit documentation to the Commission that addresses the following issues:

1. Why the letter was not included with the initial filing or submitted to the Commission during the hearing;
2. A supplement to the Affidavit of Jacqui Krum Esq. or an affidavit from another appropriate corporate officer that acknowledges the existence of the letter and describes the circumstances surrounding the issuance and the purpose of the letter;
3. Who at Wynn was aware of the existence of the letter;
4. Whether there are any other undisclosed agreements oral or written, including but not limited to side letters or other arrangements between anyone at Wynn and SAW, the terms of those agreements or arrangements and copies of any documents



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- describing those agreements or arrangements including email correspondence regarding those agreements or arrangements;
5. An explanation of each item referenced in the attached document including but not limited to a description of each item, the resolution of each item and the date that the item was or will be resolved; and
 6. The effect of each item described in the letter on the determination of Mr. Wynn's status as a qualifier.

If you have any questions, please contact me or Todd Grossman.

Very truly yours,



Catherine Blue
General Counsel

cc: Brian T. Kelly, Esq.
VIA EMAIL- bkelly@nixonpeabody.com

Enclosure



Massachusetts Gaming Commission

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15 February 2018

Mr. Stephen A. Wynn
3131 Las Vegas Boulevard, South
Las Vegas, NV 89109

Re: Severance Issues

Dear Steve,

In addition to your formal Severance Agreement which will cover, among other things, aircraft usage, your villa lease, healthcare, litigation cooperation, d&o and indemnity issues, security personnel and art, there are day to day issues that are meant to be addressed by this letter.

Accordingly:

WLV Employee usage:	Terminate 28 February 2018.
WDD Employee usage:	Terminate 1 June 2018.
Personal security:	Transfer desired personnel to personal payroll on March 1.
Comp/officer check privileges:	Terminate 28 February 2018; city ledger at retail at SAW option.
Admin Support:	Through 1 June 2018.
In house purchases at cost:	Terminate 28 February 2018.
Warehouse Storage:	Relocate all personal items 31 December 2018.
Verizon mobile:	Will move to personal account no later than 31 March 2018.
Land Rover:	To be purchased at FMV on or about 1 March 2018.
WLV ground transport:	Terminate 28 February 2018.

Sincerely,

A handwritten signature in black ink, appearing to read "Matt Maddox".

Matt Maddox



May 21, 2018

Catherine Blue
General Counsel
Massachusetts Gaming Commission
101 Federal Street, 12th Floor
Boston, MA 02110

VIA EMAIL: catherine.blue@state.ma.us

Re: *Qualifier Status of Stephen A. Wynn*

Dear Ms. Blue:

The purpose of this letter is to address the six (6) issues set forth in the May 16, 2018 letter from Catherine Blue, General Counsel to the Massachusetts Gaming Commission ("Commission"), to Frank A. DiGiacomo, Esq., counsel to Wynn Resorts, Limited ("Wynn Resorts" or the "Company").

On April 27, 2018, the Commission held an adjudicatory hearing to consider the qualification status of Stephen A. Wynn ("SAW"). On May 7, 2018, based upon the documents and testimony submitted at the adjudicatory hearing, the Commission issued a Decision and Order determining that SAW no longer met the criteria of a qualifier under M.G.L. chapter 23K sections 4 and 14 and 205 CMR 116.

On May 10, 2018, the Commission was advised that there was a letter dated February 15, 2018 addressed to SAW and signed by Wynn Resorts Chief Executive Officer, Matt Maddox, a copy of which is attached hereto as Exhibit A. Following the receipt of this letter, on May 16, 2018, Catherine Blue, General Counsel to the Commission, sent Frank A. DiGiacomo, Esq., counsel to Wynn Resorts, a letter requesting documentation on six (6) inquiries. The following is in response to each of the six (6) inquiries:

Inquiry 1: *Why the letter was not included with the initial filing or submitted to the Commission during the hearing.*

Response to Inquiry 1: Rather than a standalone agreement, the purpose of the letter was to clarify certain administrative details that were necessary to implement the purpose and meet the objectives of the formal Separation Agreement (which was provided to the Commission and discussed in depth at the April 27, 2018 hearing). The details set forth in the letter demonstrate the efforts undertaken by the Company to effectuate the complete disentanglement of SAW from the Company and his former home located within Wynn Las Vegas, the minutia of which were not detailed in the Separation Agreement.

From the perspective of those who were aware of the existence of the letter and who testified at the hearing (or responded to the questions that formed the basis of the response to the Commission during the hearing and contained in the Affidavit), the letter was not an “agreement,” but rather a recitation of tasks needed to complete the separation that was the intent of the Separation Agreement. Further to this point, the letter was not executed by SAW. A more formal letter was utilized, rather than an e-mail, because SAW did not use e-mail.

Due to the administrative nature of the hearing, no one testifying at hearing recalled the existence of the letter. Further, at the time of the hearing (April 27, 2018), seven (7) of the ten (10) items listed in the letter had been concluded.

While the Company regrets that the letter was inadvertently omitted from the prior disclosures and testimony, the letter is further evidence of the Company’s desire and intent to effectuate the complete separation of SAW from the Company.

Inquiry 2: A supplement to the Affidavit of Jacqui Krum Esq. or an affidavit from another appropriate corporate officer that acknowledges the existence of the letter and describes the circumstances surrounding the issuance and the purpose of the letter.

Response to Inquiry 2: Please see attached Affidavit of Jacqui Krum, Esq. attached hereto as Exhibit B.

Inquiry 3: *Who at Wynn was aware of the existence of the letter.*

Response to Inquiry 3: At the time of the hearing, the following officers and directors of Wynn Resorts and Wynn MA, LLC were aware of the existence of the letter:

1. Matt Maddox, Chief Executive Officer
2. Kimmarie Sinatra, Executive Vice President and General Counsel
3. Craig Billings, Chief Financial Officer
4. D. Boone Wayson, Chairman of the Board of Directors¹

In addition to the foregoing officers and directors, employees who were responsible for implementing the Separation Agreement and/or the items delineated in the letter knew of the existence of the letter. For example, Dean Lawrence, Senior Vice President and Chief Financial Officer of Wynn Las Vegas, LLC, Nicholas Pannucci, Executive Director, Accounting, Kathleen Tam, Senior Corporate Counsel, and Roxane Peper, Chief Intellectual Property and Corporate Records Officers.

Inquiry 4: Whether there are any other undisclosed agreements oral or written, including but not limited to side letters or other arrangements between anyone at Wynn and SAW, the terms of those agreements or arrangements and copies of any documents describing those agreements or arrangements including email correspondence regarding those agreements or arrangements.

¹ Mr. Wayson had knowledge of the substance of the letter.

Response to Inquiry 4: As described in the testimony during the April 27, 2018 hearing, there are a number of items that require additional action in order to effectuate the separation of SAW from the Company (e.g., the transfer of artwork, the relocation of SAW's personal items, etc.). These types of transactions may require additional paperwork (e.g., a bill of sale, etc.). Upon execution, the Company will provide copies of those documents to the Commission. These transactions are all within the spirit of the Separation Agreement and are intended to sever the relationship between the Company and SAW. Please note that, in responding to this inquiry, the Company has sought information from officers and directors who are involved in implementing the Separation Agreement and/or have authority on behalf of the Company to enter into an agreement with SAW. However, the Company has not issued this question to all 24,000+ employees and cannot verify if an employee has entered into a separate agreement with SAW (i.e., not on behalf of the Company).

At the present time, the Company is aware of the following items. In the event that further arrangements with SAW are made, the Company will update this response accordingly.

1. *Warehouse Storage:* As mentioned during the April 27, 2018 hearing, pursuant to the terms of his Separation Agreement, SAW has the option to utilize the Company's off-site storage warehouse until December 31, 2018. In order to comply with its legal obligations, which have been the subject of a motion to preserve filed in the Consolidated State Derivative Litigation, the Company is working with SAW's litigation counsel to preserve all records currently in the Company's possession for purposes of ongoing and future litigation. Specifically, the Company and counsel for SAW have agreed that all documents will be electronically scanned (at SAW's sole expense) before leaving the Company's possession, custody and control. The parties are in the process of finalizing logistics for this process and anticipate it will take 1-2 months to complete. A series of e-mails evidencing the foregoing is attached as Exhibit C.
2. *Artwork:* On May 11, 2018, Kathleen Tam, Senior Corporate Counsel, e-mailed Cindy Mitchum, SAW's Executive Assistant with a proposal to document ownership of six (6) pieces of artwork (a follow up e-mail was also sent on May 15, 2018). On May 17, 2018, Dean Lawrence, Senior Vice President and Chief Financial Officer, Wynn Las Vegas, LLC, e-mailed Ms. Tam, Ms. Sinatra, and Mr. Billings regarding three additional items that were in his prior office: a jukebox, slot machine, and globe. A copy of these e-mails is attached hereto as Exhibit D. An agreement for the foregoing items has not yet been completed. In the event that further arrangements with SAW are made, the Company will update this response accordingly.

Inquiry 5. *An explanation of each item referenced in the attached document including but not limited to a description of each item, the resolution of each item and the date that the item was or will be resolved.*

Response to Inquiry 5:

WLV Employee usage. The following is a list of employees from Wynn Las Vegas who provided transitional services to SAW following the execution of the Separation Agreement.

1. Bertha Cardoso, Housekeeping. Ms. Cardoso provided housekeeping services at SAW's residence at Wynn Las Vegas. Ms. Cardoso's services terminated as of April 18, 2018.²

WDD Employee Usage. The following employees of Wynn Design and Development, LLC have continued to provide design services to SAW in connection with projects that were undersay prior to the Separation Agreement (i.e., SAW's homes) and/or SAW's relocation from his residence in Wynn Las Vegas. Wynn Design and Development, LLC has been instructed that any new projects are to be transitioned to SAW's personal consulting firm. In addition, Wynn Design and Development, LLC has a plan in place to transfer any receipts of open purchase orders to SAW's personal consulting firm. SAW is responsible for reimbursing the Company for the cost of all such services.

1. Erica Thompson, Designer
2. Hanloir Royster, Purchasing Manager
3. Albert Brown, Senior 3D Artist
4. Anna Ball, Design Assistant
5. Terrance Benko, Draftsperson
6. Alvin Hy, Project Manager
7. Thomas W. Kowalczyk, Senior Lighting Design Manager
8. Emlyn Altman, Senior Designer - Lighting
9. Sarah Blanchard, Assistant, Construction Purchasing
10. Cheryl Navratil, Coordinator, Construction Purchasing
11. Elder Mendez Godoy, Coordinator, Construction Purchasing
12. Martina Garcia, Senior Buyer, Construction Purchasing
13. Marie Mills, Project Coordinator, Construction Purchasing
14. Marisa Moreno, Director of Interior Design
15. Alex Woogmaster, Creative Director
16. Roger Thomas, Executive Vice President – Design & Development
17. Deo Flores Jr., Construction Runner
18. Bryan Jensen, Construction Runner

All of the foregoing employees will cease to provide any services to SAW on June 1, 2018.

Personal security. The following is a list of employees comprising SAW's security detail:

1. [REDACTED] – terminated from the Company and transferred to SAW's personal security detail on March 1, 2018.

² Note that additional employees provided administrative services as set forth under "Admin Support."

2. [REDACTED] – terminated from the Company and transferred to SAW’s personal security detail on March 1, 2018.
3. Ryan Bates – Transferred internally to a Food and Beverage executive position, terminated from the Company on February 28, 2018.
4. Troy Egan – Resigned from the Company on February 22, 2018.
5. Brandon Cruz – Terminated from the Company on March 1, 2018.

Comp/officer check privileges. All officer charging privileges were terminated on February 28, 2018.

Admin Support. The following is a list of employees who have provided administrative services to SAW following the execution of the Separation Agreement:

1. Cindy Mitchum, Executive Assistant. Ms. Mitchum serves as SAW’s executive assistant. All services to be terminated as of June 1, 2018.
2. Lori Glassford, Executive Assistant. Ms. Glassford serves as SAW’s executive assistant. All services to be terminated as of June 1, 2018.
3. Teresa Dieguez, Vice President of Corporate Taxation. Ms. Dieguez provides tax support to SAW. All services were terminated as of February 28, 2018.
4. Linda Young, Director of Insurance. Ms. Young provides support with respect to SAW’s personal insurance. All services to be terminated as of June 1, 2018.
5. Ruth Limon, Manager of Special Projects, Finance. Ms. Limon provides bookkeeping services for SAW. All services have been terminated as of March 31, 2018.

In house purchases at cost. After February 28, 2018, all retail, floral or inventory steward purchases were transacted at retail value (rather than cost).

Warehouse Storage. SAW currently has approximately 190 bankers boxes, and also occupies approximately 3,600 square feet, at the Company’s off-site storage facility. There are two categories of items stored at the warehouse: (1) documents and (2) personal belongings (such as golf clubs, family pictures, books and magazines, empty artwork crates, etc.). As set forth above, the Company is in the process of preserving (i.e., scanning) the documents for purposes of ongoing and future litigation, at SAW’s sole cost. The Company is also working with SAW’s counsel to take immediate possession of the personal belongings as soon as possible (prior to the December 31, 2018 deadline).

Mike Dailey, Curator, Maintenance Administration, is the warehouse manager overseeing the entire warehouse (including SAW’s contents). In that capacity, Mr. Dailey may, from time-to-time, incur time to assist in the transition of SAW’s items. These services will cease following the removal of all contents on or before December 31, 2018.

Verizon mobile. All personal cell phones were transitioned to SAW’s personal account prior to March 31, 2018.

Land Rover. SAW had the option to purchase one of the Company's Land Rovers at fair market value. He has declined to purchase the vehicle.

WLV ground transport. SAW's use of Wynn Las Vegas transportation was terminated on or before February 28, 2108.

Inquiry 6: *The effect of each item described in the letter on the determination of Mr. Wynn's status as a qualifier.*

Response to Inquiry 6: In determining whether or not SAW was a qualifier, the Commission considered the following seven (7) categories:

1. A person who has a business association of any kind with a gaming licensee.
2. Anyone with a financial interest in a gaming establishment.
3. Anyone with a financial interest in the business of the gaming licensee.
4. Anyone who is a close associate of a gaming licensee.
5. Any person involved in the financing of a gaming establishment.
6. An individual that can exercise control or provide direction to a gaming licensee.
7. An individual that can exercise control or provide direction to a holding, intermediary or subsidiary company of a gaming licensee.

None of the items addressed in the letter impact the Commission's findings that (1) SAW is no longer an officer or director of Wynn Resorts and (2) Mr. Wynn no longer owns stock in the Company and cannot exercise control or provide direction in that capacity. On May 21, 2018, the Company received independent verification from the Inspector of Election, IVS Associates, Inc., confirming that SAW did not vote in the annual stockholder meeting (please see Exhibit E attached hereto). The contents of the letter do not address SAW's officer and/or director status or ownership in stock. Therefore, the contents of the letter do not impact the Commission's determination with respect to categories 2 and 3.

With respect to categories 4 and 7, the Commission determined that SAW was still a qualifier until written verification is received from the Company that SAW did not exercise his voting rights at the 2018 annual stockholders meeting. As set forth above, the Company has received independent verification that SAW (contained herein) did not exercise his voting rights at the 2018 annual stockholders meeting. The contents of the letter do not address SAW's ownership of stock and/or voting rights. Therefore, the contents of the letter do not impact the Commission's determination with respect to categories 4 and 7.

With respect to category 5, the contents of the letter do not contain any evidence that SAW is involved in the financing of the gaming establishment under construction. Therefore, the contents of the letter do not impact the Commission's determination with respect to category 5.

With respect to category 6, the Commission determined that any control or direction that SAW maintains by virtue of his ability to exercise his right to vote is limited and does not offer him any sufficient ability to similarly influence the affairs of the gaming licensee, Wynn MA, LLC. The contents of the letter do not contain any evidence that contradicts the Commission's finding with respect to category 6.

With respect to category 1, the Commission determined that any "business association" would have to afford SAW the ability to exercise control or provide direction to Wynn MA, LLC or Wynn Resorts. Specifically, the Commission noted that the "separation agreement addresses a number of ongoing connections between the company and Mr. Wynn though none of them rise to the level of necessitating his designation as a qualifier." (See Page 7 of the Decision and Order dated May 7, 2018.) The Commission qualified its finding regarding this discretionary category on the satisfaction of the city ledger account obligation. Attached as Exhibit F to this letter is verification that SAW's City Ledger account has been satisfied as of May 21, 2018. The Commission further determined that the evidence presented demonstrated that the Company "worked quickly to separate itself from Mr. Wynn..." (See Page 7 of the Decision and Order dated May 7, 2018.)

Much like the items set forth in the Separation Agreement, the contents of the letter were solely for the purpose of disentangling SAW from the Company. None of the items contemplated in the letter effect the business operations or affairs of the Company or Wynn MA, LLC. Each item is limited in scope (i.e., has an end date) for the purpose of ensuring a reasonable and orderly transition. To the extent possible, the Company has transitioned items earlier than anticipated and, accordingly, has closed out such items. As of April 27, 2018, the date of the hearing, the only items referenced in the letter that were still outstanding were (1) the use of Wynn Design and Development employees to transition projects that were underway or to facilitate SAW's departure from his residence at Wynn Las Vegas; (2) administrative support that was previously disclosed at the April 27, 2018 hearing (see page 53 of the transcript); and (3) warehouse storage that was previously disclosed at the April 27, 2018 hearing (see page 68 of the transcript). As a result, the Company does not believe that these items should impact the Commission's determination regarding category 1. As set forth above, these items concern the separation and disentanglement of SAW from the Company and are being effectuated in as timely a manner as possible to meet this goal; and in turn, serve to make clear that no "business association" exists between the Company and SAW.

As set forth above, while the Company regrets that the letter was inadvertently omitted from the prior disclosures and testimony, immediately upon learning of this omission, the Company submitted the letter to the Commission to ensure that the record was complete. The Company firmly believes that the contents of this letter evidence the Company's desire and intent to effectuate the complete separation of SAW from the Company, consistent with the determination of the Commission.

If you have any questions or concerns, please do not hesitate to contact me.

Very Truly Yours,

A handwritten signature in cursive script that reads "Jacquie Krum". The signature is written in black ink and is positioned above the printed name.

Jacqui Krum
Senior Vice President and General Counsel



15 February 2018

Mr. Stephen A. Wynn
3131 Las Vegas Boulevard, South
Las Vegas, NV 89109

Re: Severance Issues

Dear Steve,

In addition to your formal Severance Agreement which will cover, among other things, aircraft usage, your villa lease, healthcare, litigation cooperation, d&o and indemnity issues, security personnel and art, there are day to day issues that are meant to be addressed by this letter.

Accordingly:

WLV Employee usage:	Terminate 28 February 2018.
WDD Employee usage:	Terminate 1 June 2018.
Personal security:	Transfer desired personnel to personal payroll on March 1.
Comp/officer check privileges:	Terminate 28 February 2018; city ledger at retail at SAW option.
Admin Support:	Through 1 June 2018.
In house purchases at cost:	Terminate 28 February 2018.
Warehouse Storage:	Relocate all personal items 31 December 2018.
Verizon mobile:	Will move to personal account no later than 31 March 2018.
Land Rover:	To be purchased at FMV on or about 1 March 2018.
WLV ground transport:	Terminate 28 February 2018.

Sincerely,

A handwritten signature in blue ink, appearing to read "Matt Maddox".

Matt Maddox

SUPPLEMENTAL AFFIDAVIT OF JACQUI KRUM

JACQUI KRUM, of full age, being duly sworn according to law upon her oath deposes and says:

1. I am the Senior Vice President and General Counsel of Wynn Resorts Development, LLC, an affiliate of Wynn MA, LLC (“Wynn MA”) and a subsidiary of Wynn Resorts, Limited (“Wynn Resorts”). As such, I am fully familiar with the facts set forth in this affidavit.

2. On April 19, 2018, the Massachusetts Gaming Commission (“Commission”) sent a notice of the adjudicatory hearing to consider the qualification status of Stephen A. Wynn (“SAW”) to counsel for Wynn MA. The hearing was held on April 27, 2018.

3. On May 7, 2018, based upon the documents and testimony submitted at the adjudicatory hearing, the Commission issued a Decision and Order determining that SAW no longer met the criteria of a qualifier under M.G.L. chapter 23K sections 4 and 14 and 205 CMR 116.


4. On May 10, 2018, the Commission was advised that there was a letter dated February 15, 2018 addressed to SAW and signed by Wynn Resorts’ Chief Executive Officer, Matt Maddox, a copy of which is attached hereto as Exhibit A. Following the receipt of this letter, on May 16, 2018, Catherine Blue, General Counsel to the Commission, sent Frank A. DiGiacomo, Esq., counsel to Wynn Resorts, a letter requesting documentation on six (6) inquiries.

5. Inquiry 2 of the May 16, 2018 letter requests a supplement to the Affidavit of Jacqui Krum Esq. or an affidavit from another appropriate corporate officer that acknowledges the existence of the letter and describes the circumstances surrounding the issuance and the purpose of the letter. The purpose of this Supplemental Affidavit is to address this inquiry.

6. Based on my discussions with those who were aware of the existence of the letter, I am informed and believe as follows:

- (A) The primary purpose of the Separation Agreement was to terminate SAW's employment agreement with Wynn Resorts. It was negotiated expeditiously in order to effectuate a prompt termination of SAW's roles as an officer and director of Wynn Resorts. The purpose of the letter was to clarify certain administrative details that were not necessarily addressed in his employment agreement, but that were necessary to implement the purpose and meet the objectives of the formal Separation Agreement.
- (B) Matt Maddox and Kim Sinatra did not recall the existence of the letter at the time of the April 27, 2018 hearing. Further, both Mr. Maddox and Ms. Sinatra did not consider the letter an "agreement," but rather a recitation of tasks needed to complete the separation that was the intent of the Separation Agreement.
- (C) Frank A. DiGiacomo, Esq. was not aware of the existence of the letter.
- (D) I was not aware of the existence of the letter.

I hereby certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.


Jacquie Krum

Dated: May 21, 2018

Sworn and subscribed to me this
21st day of May, 2018



Notary Public

Exhibit C - Page 1 of 7

From: Aldrian, Eric
Sent: Friday, April 20, 2018 3:58 PM
To: Colby Williams (jcw@cwlawlv.com) <jcw@cwlawlv.com>; Blum, Keith J. <keith.blum@pillsburylaw.com>
Subject: STORAGE BOXES

Please see attached for our conversation shortly.

ERIC ALDRIAN
Senior Corporate and Compliance Counsel

WYNN RESORTS
3131 Las Vegas Blvd. S., Las Vegas, NV 89109
tel (702) 770-7592

Eric.Aldrian@wynnresorts.com



SAW Bankers Boxes Label	#	Year	Comments
SAW [REDACTED]	1	1985	
SAW [REDACTED]	2	1981-1984	
SAW [REDACTED]	3	1991	
SAW [REDACTED]	4	1992	
SAW [REDACTED]	5	1992	
SAW [REDACTED]	6	1991	
SAW [REDACTED]	7	1990	
SAW [REDACTED]	8	1988-1989	
SAW [REDACTED]	9	1986	
SAW [REDACTED]	10	1985-1986	
SAW [REDACTED]	11	1990	
SAW [REDACTED]	12	1989	
SAW [REDACTED]	13	1987	
SAW [REDACTED]	14	1988	
SAW [REDACTED]	15	1997	
SAW [REDACTED]	16	1994	
SAW [REDACTED]	17	1996	
SAW [REDACTED]	18	1996	
SAW [REDACTED]	19	1995	
SAW [REDACTED]	20	1995	
SAW [REDACTED]	21	1994	
SAW [REDACTED]	22	1994	
SAW [REDACTED]	23	1993	
SAW [REDACTED]	24	1993	
SAW [REDACTED]	25	2002	
SAW [REDACTED]	26	2002	
SAW [REDACTED]	27	2002	
SAW [REDACTED]	28	2001	
SAW [REDACTED]	29	2001	
SAW [REDACTED]	30	2001	
SAW [REDACTED]	31	2000	
SAW [REDACTED]	32	2000	
SAW [REDACTED]	33	2000	
SAW [REDACTED]	34	1999	
SAW [REDACTED]	35	1999	
SAW [REDACTED]	36	1998	
SAW [REDACTED]	37	1998	
SAW [REDACTED]	38	1968-1998	
SAW [REDACTED]	1	1994-1995	
SAW [REDACTED]	2	1995-1999	
SAW [REDACTED]	3	1968-1974	
SAW [REDACTED]	4	1975-1977	
SAW [REDACTED]	5	1978-1979	
SAW [REDACTED]	6	2002-2003	
SAW [REDACTED]	7	2000-2001	
SAW [REDACTED]	8	1991-2006	
SAW [REDACTED]	9	1994-1997	
SAW [REDACTED]	10	1976-1980	
SAW [REDACTED]	11	1976-1980	
SAW [REDACTED]	12	1980-1981	
SAW [REDACTED]	13	1982-1984	
SAW [REDACTED]	1	2000-2002	
SAW [REDACTED]	2	1993-1995	
SAW [REDACTED]	3	1983-1986	
SAW [REDACTED]	4	1983-1986	
SAW [REDACTED]	5	1972-1988	
SAW [REDACTED]	6	1972-1988	
SAW [REDACTED]	7	1984-1988	
SAW [REDACTED]	8	1978-1997	
SAW [REDACTED]	9	1985-1991	

SAW Bankers Boxes Label	#	Year	Comments
SAW [REDACTED]	10	1992-1998	
SAW [REDACTED]	11	1992-1998	
SAW [REDACTED]	12	1992-1999	
SAW [REDACTED]	1	2000	
SAW [REDACTED]	2	2000	
SAW [REDACTED]	3	1983-1989	
SAW [REDACTED]	4	1991-1994	
SAW [REDACTED]	5-		[REDACTED]
SAW [REDACTED]	6-		[REDACTED]
SAW [REDACTED]	7	1997-2000	[REDACTED]
SAW [REDACTED]	8	1993-1997	[REDACTED]
SAW [REDACTED]	9-		[REDACTED]
2003 SAW RECORDS	1	2003	[REDACTED]
2003 SAW RECORDS	2	2003	[REDACTED]
2003 SAW RECORDS	3	2003	[REDACTED]
2012 SAW RECORDS	1	2012	[REDACTED]
2012 SAW RECORDS	2	2012	[REDACTED]
2012 SAW RECORDS	3	2012	[REDACTED]
2013 SAW RECORDS	1	2013	[REDACTED]
2013 SAW RECORDS	2	2013	[REDACTED]
2013 SAW RECORDS	3	2013	[REDACTED]
2014 SAW RECORDS	1	2014	[REDACTED]
2014 SAW RECORDS	2	2014	[REDACTED]
2014 SAW RECORDS	3	2014	[REDACTED]
2014 SAW RECORDS	4	2014	[REDACTED]
2015 SAW RECORDS	1	2015	[REDACTED]
2015 SAW RECORDS	2	2015	[REDACTED]
2015 SAW RECORDS	3	2015	[REDACTED]
2015 SAW RECORDS	4	2015	[REDACTED]
2016 SAW RECORDS	1	2016	[REDACTED]
2016 SAW RECORDS	2	2016	[REDACTED]
2016 SAW RECORDS	3	2016	[REDACTED]
2016 SAW RECORDS	4	2016	[REDACTED]
SAW [REDACTED]	1	1994-2000	[REDACTED]
SAW [REDACTED]	2-		[REDACTED]
SAW [REDACTED]	3-		[REDACTED]
SAW [REDACTED]	4-		[REDACTED]
SAW [REDACTED]	1	1972-1987	[REDACTED]
SAW [REDACTED]	2	1972-1987	[REDACTED]
SAW MISCELLANEOUS	1-		[REDACTED]
SAW MISCELLANEOUS	2-		[REDACTED]
SAW MISCELLANEOUS	3-		[REDACTED]
SAW MISCELLANEOUS	4-		[REDACTED]
SAW MISCELLANEOUS	5	1997-1999	[REDACTED]
SAW MISCELLANEOUS	6	1999	[REDACTED]
SAW MISCELLANEOUS	7-		[REDACTED]
SAW MISCELLANEOUS	8-		[REDACTED]
SAW MISCELLANEOUS	9-		[REDACTED]
SAW MISCELLANEOUS	10-		[REDACTED]
SAW MISCELLANEOUS	11-		[REDACTED]
SAW MISCELLANEOUS	12		[REDACTED]
SAW MISCELLANEOUS	13-		[REDACTED]
SAW MISCELLANEOUS	14-		[REDACTED]
ACCOUNTING BOXES - BROWN	1-		[REDACTED]
ACCOUNTING BOXES - BROWN	2-		[REDACTED]
ACCOUNTING BOXES - BROWN	3-		[REDACTED]
ACCOUNTING BOXES - BROWN	4-		[REDACTED]
ACCOUNTING BOXES - BROWN	5-		[REDACTED]
ACCOUNTING BOXES - BROWN	6-		[REDACTED]
ACCOUNTING BOXES - LG BANKER	1	2004-2005	[REDACTED]

SAW Bankers Boxes Label	#	Year	Comments
ACCOUNTING BOXES - OFFICE DEPOT	1	-	
ACCOUNTING BOXES - OFFICE DEPOT	2	-	
ACCOUNTING BOXES - WHITE STORAGE	1	-	
ACCOUNTING BOXES - WHITE STORAGE	2	-	
ACCOUNTING BOXES - WHITE STORAGE	3	-	
ACCOUNTING BOXES - WHITE STORAGE	4	-	
ACCOUNTING BOXES - WHITE STORAGE	5	-	
ACCOUNTING BOXES - WHITE STORAGE	6	-	
ACCOUNTING BOXES - SMALL BROWN	1	-	
SAW LEGAL & GAMING CONTROL BOARD	1	-	
SAW LEGAL & GAMING CONTROL BOARD	2	1980-199	
SAW LEGAL & GAMING CONTROL BOARD	3	-	
SAW LEGAL & GAMING CONTROL BOARD	4	-	
2011 SAW RECORDS - BROWN BANKER	1	2011	
2011 SAW RECORDS - BROWN BANKER	2	2011	
2011 SAW RECORDS - BROWN BANKER	3	2011	
2010 SAW RECORDS - BROWN BANKER	1	2010	
2010 SAW RECORDS - BROWN BANKER	2	2010	
OLD INVESTMENTS - LARGE BANKERS BOX	8		
OLD INVESTMENTS - LARGE BANKERS BOX	9		
OLD INVESTMENTS - LARGE BANKERS BOX	10		
OLD INVESTMENTS - LARGE BANKERS BOX	11		
OLD INVESTMENTS - LARGE BANKERS BOX	12		
OLD INVESTMENTS - LARGE BANKERS BOX	13		
OLD INVESTMENTS - LARGE BANKERS BOX	14		
SAW & EPW BENEFITS	1		
SHADOW CREEK BOOKS - BROWN BOX	1		
TOTAL BOXES CLOSET	147		
2009 SAW RECORDS - BROWN BANKER	1	2009	OFFICE
2009 SAW RECORDS - BROWN BANKER	2	2009	OFFICE
2009 SAW RECORDS - BROWN BANKER	3	2009	OFFICE
2008 SAW RECORDS - BROWN BANKER	1	2008	OFFICE
2008 SAW RECORDS - BROWN BANKER	2	2008	OFFICE
2008 SAW RECORDS - BROWN BANKER	3	2008	OFFICE
2007 SAW RECORDS - BROWN BANKER	1	2007	OFFICE
2007 SAW RECORDS - BROWN BANKER	2	2007	OFFICE
2006 SAW RECORDS - BROWN BANKER	1	2006	OFFICE
2006 SAW RECORDS - BROWN BANKER	2	2006	OFFICE
2006 SAW RECORDS - BROWN BANKER	3	2006	OFFICE
2005 SAW RECORDS - BROWN BANKER	1	2005	OFFICE
2005 SAW RECORDS - BROWN BANKER	2	2005	OFFICE
2005 SAW RECORDS - BROWN BANKER	3	2005	OFFICE
2001-2009	1	2001-2009	OFFICE
2001-2009	2	2001-2009	OFFICE
2001-2009	3	2001-2009	OFFICE
2004 SAW RECORDS - BROWN BANKER	1	2004	OFFICE
2004 SAW RECORDS - BROWN BANKER	2	2004	OFFICE
2004 SAW RECORDS - BROWN BANKER	3	2004	OFFICE
2004 SAW RECORDS - BROWN BANKER	4	2004	OFFICE
2004 SAW RECORDS - BROWN BANKER	5	2004	OFFICE
SAW (BROWN PRE2007)	1		OFFICE
SAW (BROWN PRE2007)	2		OFFICE
SAW (BROWN PRE2007)	3		OFFICE
SAW (BROWN PRE2007)	4		OFFICE
SAW (BROWN PRE2007)	5		OFFICE
SAW (BROWN PRE2007)	6		OFFICE
SAW (BROWN PRE2007)	7		OFFICE
SAW (BROWN PRE2007)	8		OFFICE
SAW (BROWN PRE2007)	9		OFFICE

SAW Bankers Boxes Label	#	Year	Comments	
2007 BOOK SETUP & TRF BOX 1 OF 2		1	[REDACTED]	OFFICE
2007 BOOK SETUP & TRF BOX 2 OF 2		2	[REDACTED]	OFFICE
OLD ART FILES LARGE BANKERS BOX		1	[REDACTED]	OFFICE
[REDACTED] LARGE BANKERS BOX		1	[REDACTED]	OFFICE
[REDACTED] LARGE BANKERS BOX		2	[REDACTED]	OFFICE
[REDACTED] LARGE BANKERS BOX		3	[REDACTED]	OFFICE
[REDACTED] LARGE BANKERS BOX		4	[REDACTED]	OFFICE
[REDACTED] LARGE BANKERS BOX		5	[REDACTED]	OFFICE
[REDACTED] LARGE BANKERS BOX		6	[REDACTED]	OFFICE
[REDACTED] LARGE BANKERS BOX		7	[REDACTED]	OFFICE
TOTAL BOXES OFFICE		41		
SAW & EPW Bankers Boxes Label	#	Year	Comments	
SAW & EPW BROWN BANKERS BOX	1	2009-201	[REDACTED]	OFFICE
SAW & EPW WHITE BANKERS BOX	2	2012-201	[REDACTED]	OFFICE
SAW & EPW WHITE BANKERS BOX	3	2014-201	[REDACTED]	OFFICE
SAW & EPW WHITE BANKERS BOX	4	2017	[REDACTED]	OFFICE
TOTAL BOXES JOINT OFFICE		4		

From: [REDACTED]
Sent: Wednesday, May 02, 2018 5:01 PM
To: Aldrian, Eric
Cc: jcw@cwlawlv.com; Lawrence, Dean; Dailey, Mike
Subject: Note to file
Attachments: image7.jpeg; ATT00001.txt; image6.jpeg; ATT00002.txt; image3.jpeg; ATT00003.txt; image5.jpeg; ATT00004.txt; image4.jpeg; ATT00005.txt; image2.jpeg; ATT00006.txt; image1.jpeg; ATT00007.txt

--Note that [REDACTED] is an external email. Forward unfamiliar emails to WE Protect.--

Personal items (will not be scanned) - Artwork, music records, plaques, golf clubs, statues, family pictures, awards, books, magazines, glassware, exercise bike, Ferrari wheels, painting crates, clothing, frames, golf shoes, yacht items (ie wetsuits).

Items to be scanned (documents) - (1) moved to palette, see bottom pic., and (2) five shrink wrapped palettes in warehouse.

From: Lawrence, Dean
Sent: Thursday, May 03, 2018 3:30 PM
To: Aldrian, Eric
Cc: jcw@cwlawlv.com; Dailey, Mike
Subject: RE: Note to file

FYI - there will be one more box of files [REDACTED]
[REDACTED] from the Finance cabinets that we came across is emptying out the room

We'll label it Box [REDACTED] - will deliver over to Martin personally when we are all there.

Dean

-----Original Message-----

From: [REDACTED]
Sent: Wednesday, May 02, 2018 1:11 PM
To: Aldrian, Eric
Cc: jcw@cwlawlv.com; Lawrence, Dean; Dailey, Mike
Subject: Note to file

--Note that [REDACTED] is an external email. Forward unfamiliar emails to WE Protect.--

Personal items (will not be scanned) - Artwork, music records, plaques, golf clubs, statues, family pictures, awards, books, magazines, glassware, exercise bike, Ferrari wheels, painting crates, clothing, frames, golf shoes, yacht items (ie wetsuits).

Items to be scanned (documents) - (1) moved to palette, see bottom pic., and (2) five shrink wrapped palettes in warehouse.

Exhibit D - Page 1 of 13

From: Mitchum, Cindy
Sent: Tuesday, May 15, 2018 1:00 PM
To: Tam, Kathleen <Kathleen.Tam@wynnresorts.com>
Subject: RE: Letter re 6 pieces of art

Hi Kathleen..

I have not been able to discuss with Mr. Wynn.

He is travelling and will be back late Friday.

I have left word for him to call me.

I will try and get for you as soon as possible.

Sorry for he delay.

Kindest regards,
Cindy

From: Tam, Kathleen
Sent: Tuesday, May 15, 2018 10:08 AM
To: Mitchum, Cindy
Cc: Sinatra, Kim; Lawrence, Dean; Billings, Craig
Subject: RE: Letter re 6 pieces of art

Hi Cindy,
Per my voicemail, I wanted to follow up on the status of the attached letter re: the 6 art pieces.

Thanks!
Kathleen

Kathleen Tam
tel (702) 770-7565

The information contained in this correspondence is for Internal Use and not intended for distribution outside of the organization. Unauthorized distribution is prohibited.

This message has been marked as Internal Use on **Tuesday, May 15, 2018 10:08:27 AM.**

From: Tam, Kathleen
Sent: Friday, May 11, 2018 9:17 AM
To: Mitchum, Cindy <Cindy.Mitchum@wynnresorts.com>
Cc: Sinatra, Kim <Kim.Sinatra@wynnresorts.com>; Lawrence, Dean <dean.lawrence@wynnlasvegas.com>
Subject: Letter re 6 pieces of art

Hi Cindy,

Attached is a letter documenting ownership of 6 art pieces. If there are no questions or comments, can you please arrange for it to be signed pages 1, 5 and 9 of the attached PDF.

Best regards,
Kathleen

Kathleen Tam
tel (702) 770-7565

The information contained in this correspondence is for Internal Use and not intended for distribution outside of the organization. Unauthorized distribution is prohibited.

This message has been marked as Internal Use on **Friday, May 11, 2018 9:17:20 AM**.

May ____, 2018

Mr. Stephen A. Wynn

Re: Artwork

Dear Mr. Wynn,

In connection with your separation from Wynn Resorts, Limited, this letter clarifies each party's ownership of the following artwork as set forth below. Each party agrees to concurrently execute and deliver the Bills of Sale in the form attached hereto as Exhibit A and Exhibit B.

Artwork	Owner
Serigraph of Diana Ross	Stephen A. Wynn
Henri Matisse - 1940 Photo	Stephen A. Wynn
Claude Monet - Photo	Stephen A. Wynn
Masoud Yasani - Composition with Glass	Wynn Resorts, Limited
Imari Vase	Wynn Resorts, Limited
Kutani Porcelain Vase	Wynn Resorts, Limited

Please confirm your agreement by signing below, as well as Exhibit A and Exhibit B, and returning a copy to us.

Sincerely,

Wynn Resorts, Limited

By: _____
Craig S. Billings, CFO and Treasurer

Agreed to:

Stephen A. Wynn

Exhibit A
(see attached)

BILL OF SALE

This Bill of Sale (the "**Bill of Sale**") is dated this ___ day of May, 2018, by and between Wynn Resorts, Limited ("**Seller**") and Stephen A. Wynn ("**Buyer**") (each, a "**party**," and together, the "**parties**").

RECITALS:

A. Seller is the owner of the following assets (collectively, the "**Assets**");

- a. **Serigraph of Diana Ross**
- b. **Henri Matisse - 1940 Photo**
- c. **Claude Monet - Photo**

B. Buyer is interested in purchasing the Assets from Seller, on the terms and conditions set forth herein.

AGREEMENTS:

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency are hereby acknowledged, Buyer and Seller agree as follows:

1. Sale and Transfer of the Assets by Seller to Buyer. In exchange for the consideration set forth in the letter between the parties, dated as of the date hereof, Seller agrees to sell and transfer to Buyer the Assets free and clear of all liens and encumbrances.

2. **BUYER ACKNOWLEDGES AND AGREES THAT THE ASSETS ARE BEING SOLD ON AN "AS-IS" WHERE-IS" BASIS AND "WITH ALL FAULTS." SELLER MAKES NO WARRANTIES OR REPRESENTATIONS WHATSOEVER CONCERNING THE ASSETS SOLD HEREUNDER OR OTHERWISE, WHETHER ARISING BY OPERATION OF LAW, COURSE OF DEALING, USAGE OF TRADE OR OTHERWISE. SELLER HAS NOT MADE AND DOES NOT MAKE, NOR SHALL SELLER BE DEEMED TO HAVE MADE OR GIVEN, AND BUYER HEREBY EXPRESSLY DISCLAIMS RELIANCE UPON, ANY WARRANTY, GUARANTY OR REPRESENTATION, EXPRESS OR IMPLIED, AS TO THE ASSET'S AIRWORTHINESS, DESIGN, MANUFACTURE, VALUE, OPERATION, CONDITION, QUALITY, DURABILITY, SUITABILITY, MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. BY ACCEPTANCE OF THIS BILL OF SALE, BUYER HEREBY WAIVES ANY CLAIM, RIGHTS AND REMEDIES (INCLUDING WITHOUT LIMITATION, INDIRECT, INCIDENTAL, OR CONSEQUENTIAL DAMAGE) CAUSED BY THE ASSETS OR BY BUYER'S LOSS OF USE THEREOF AND SPECIFICALLY ACKNOWLEDGES THAT SELLER SHALL NOT BE LIABLE OR RESPONSIBLE FOR ANY DEFECTS, EITHER PATENT OR LATENT, IN THE ASSETS, FOR ANY LIABILITIES ARISING FROM ANY OBLIGATION, DUTY, LIABILITY IN TORT, WHETHER OR NOT ARISING FROM THE ACTUAL OR IMPUTED NEGLIGENCE OF SELLER, OR FOR ANY DIRECT OR INDIRECT DAMAGE TO PERSONS OR PROPERTY RELATING TO OR RESULTING FROM THE ASSETS, OR FOR BUYER'S LOSS OF USE, REVENUE, PROFIT, OR DIMINUTION IN VALUE OF THE ASSETS. BUYER REPRESENTS AND WARRANTS THAT IT HAS OR WILL HAVE INSPECTED THE ASSETS TO ITS SATISFACTION, AND THAT ANY RIGHT TO OBJECT TO THE CONDITION OF THE ASSETS IS DEEMED WAIVED.**

3. Complete Agreement. This Bill of Sale constitutes the entire agreement between the parties hereto. Neither party has received or is relying upon any representation or inducements to enter into this Bill of Sale except as set forth herein. No change, addition or amendment shall be made except by written document signed by the parties hereto.

4. Counterparts. Buyer and Seller agree that this Bill of Sale can be signed in counterparts or in duplicate originals and that facsimile signatures have the same effect as original signatures.

5. Governing Law; Venue; Attorneys' Fees. The Bill of Sale shall be governed by and construed exclusively in accordance with the laws of the State of Nevada. Venue and jurisdiction of any suit brought to enforce the provisions of this Bill of Sale shall lie exclusively in Clark County, Nevada. For all purposes, this Bill of Sale shall be deemed to have been negotiated and executed in Las Vegas, Clark County, Nevada. Each party hereby waives any and all objections to venue and jurisdiction of any dispute hereunder lying in Clark County, Nevada, and hereby consents to exclusive personal jurisdiction within Clark County, Nevada. In any litigation relating to this Bill of Sale, the prevailing party shall be entitled to its reasonable attorney's fees and costs.

[This space intentionally left blank. Signature page follows.]

IN WITNESS HEREOF, the parties have caused this Bill of Sale to be executed and delivered by their duly authorized representatives.

SELLER
WYNN RESORTS, LIMITED

By: _____
Name: _____
Title: _____

BUYER

STEPHEN A. WYNN

Exhibit B
(see attached)

BILL OF SALE

This Bill of Sale (the "**Bill of Sale**") is dated this ___ day of May, 2018, by and between Wynn Resorts, Limited ("**Buyer**") and Stephen A. Wynn ("**Seller**") (each, a "**party**," and together, the "**parties**").

RECITALS:

A. Seller is the owner of the following assets (collectively, the "**Assets**"):

- a. **Masoud Yasani - Composition with Glass**
- b. **Imari Vase**
- c. **Kutani Porcelain Vase**

B. Buyer is interested in purchasing the Assets from Seller, on the terms and conditions set forth herein.

AGREEMENTS:

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency are hereby acknowledged, Buyer and Seller agree as follows:

1. Sale and Transfer of the Assets by Seller to Buyer. In exchange for the consideration set forth in the letter between the parties, dated as of the date hereof, Seller agrees to sell and transfer to Buyer the Assets free and clear of all liens and encumbrances.

2. **BUYER ACKNOWLEDGES AND AGREES THAT THE ASSETS ARE BEING SOLD ON AN "AS-IS" WHERE-IS" BASIS AND "WITH ALL FAULTS." SELLER MAKES NO WARRANTIES OR REPRESENTATIONS WHATSOEVER CONCERNING THE ASSETS SOLD HEREUNDER OR OTHERWISE, WHETHER ARISING BY OPERATION OF LAW, COURSE OF DEALING, USAGE OF TRADE OR OTHERWISE. SELLER HAS NOT MADE AND DOES NOT MAKE, NOR SHALL SELLER BE DEEMED TO HAVE MADE OR GIVEN, AND BUYER HEREBY EXPRESSLY DISCLAIMS RELIANCE UPON, ANY WARRANTY, GUARANTY OR REPRESENTATION, EXPRESS OR IMPLIED, AS TO THE ASSET'S AIRWORTHINESS, DESIGN, MANUFACTURE, VALUE, OPERATION, CONDITION, QUALITY, DURABILITY, SUITABILITY, MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. BY ACCEPTANCE OF THIS BILL OF SALE, BUYER HEREBY WAIVES ANY CLAIM, RIGHTS AND REMEDIES (INCLUDING WITHOUT LIMITATION, INDIRECT, INCIDENTAL, OR CONSEQUENTIAL DAMAGE) CAUSED BY THE ASSETS OR BY BUYER'S LOSS OF USE THEREOF AND SPECIFICALLY ACKNOWLEDGES THAT SELLER SHALL NOT BE LIABLE OR RESPONSIBLE FOR ANY DEFECTS, EITHER PATENT OR LATENT, IN THE ASSETS, FOR ANY LIABILITIES ARISING FROM ANY OBLIGATION, DUTY, LIABILITY IN TORT, WHETHER OR NOT ARISING FROM THE ACTUAL OR IMPUTED NEGLIGENCE OF SELLER, OR FOR ANY DIRECT OR INDIRECT DAMAGE TO PERSONS OR PROPERTY RELATING TO OR RESULTING FROM THE ASSETS, OR FOR BUYER'S LOSS OF USE, REVENUE, PROFIT, OR DIMINUTION IN VALUE OF THE ASSETS. BUYER REPRESENTS AND WARRANTS THAT IT HAS OR WILL HAVE INSPECTED THE ASSETS TO ITS SATISFACTION, AND THAT ANY RIGHT TO OBJECT TO THE CONDITION OF THE ASSETS IS DEEMED WAIVED.**

3. Complete Agreement. This Bill of Sale constitutes the entire agreement between the parties hereto. Neither party has received or is relying upon any representation or inducements to enter into this Bill of Sale except as set forth herein. No change, addition or amendment shall be made except by written document signed by the parties hereto.

4. Counterparts. Buyer and Seller agree that this Bill of Sale can be signed in counterparts or in duplicate originals and that facsimile signatures have the same effect as original signatures.

5. Governing Law; Venue; Attorneys' Fees. The Bill of Sale shall be governed by and construed exclusively in accordance with the laws of the State of Nevada. Venue and jurisdiction of any suit brought to enforce the provisions of this Bill of Sale shall lie exclusively in Clark County, Nevada. For all purposes, this Bill of Sale shall be deemed to have been negotiated and executed in Las Vegas, Clark County, Nevada. Each party hereby waives any and all objections to venue and jurisdiction of any dispute hereunder lying in Clark County, Nevada, and hereby consents to exclusive personal jurisdiction within Clark County, Nevada. In any litigation relating to this Bill of Sale, the prevailing party shall be entitled to its reasonable attorney's fees and costs.

[This space intentionally left blank. Signature page follows.]

IN WITNESS HEREOF, the parties have caused this Bill of Sale to be executed and delivered by their duly authorized representatives.

BUYER
WYNN RESORTS, LIMITED

By: _____
Name: _____
Title: _____

SELLER

STEPHEN A. WYNN

From: "Lawrence, Dean" <dean.lawrence@wynnlasvegas.com>
Date: May 17, 2018 at 1:53:32 PM PDT
To: "Tam, Kathleen" <Kathleen.Tam@wynnresorts.com>, "Billings, Craig" <Craig.Billings@wynnresorts.com>, "Sinatra, Kim" <Kim.Sinatra@wynnresorts.com>
Subject: RE: Letter re 6 pieces of art

Cindy M. called me today on this letter.

She said that Mr. Wynn wants to discuss it with me along with three items that are still in the Corporate offices that were gifts to him:

Slot Machine
Globe
Jukebox

He is not back in town until Monday and plans on calling then.

Let me know if you have any guidance.

Thanks,

Dean

From: Tam, Kathleen
Sent: Tuesday, May 15, 2018 10:08 AM
To: Mitchum, Cindy
Cc: Sinatra, Kim; Lawrence, Dean; Billings, Craig
Subject: RE: Letter re 6 pieces of art

Hi Cindy,
Per my voicemail, I wanted to follow up on the status of the attached letter re: the 6 art pieces.

Thanks!
Kathleen

Kathleen Tam
tel (702) 770-7565

The information contained in this correspondence is for Internal Use and not intended for distribution outside of the organization.
Unauthorized distribution is prohibited.

This message has been marked as Internal Use on **Tuesday, May 15, 2018 10:08:27 AM.**

From: Tam, Kathleen
Sent: Friday, May 11, 2018 9:17 AM
To: Mitchum, Cindy <Cindy.Mitchum@wynnresorts.com>
Cc: Sinatra, Kim <Kim.Sinatra@wynnresorts.com>; Lawrence, Dean <dean.lawrence@wynnlasvegas.com>
Subject: Letter re 6 pieces of art

Hi Cindy,

Attached is a letter documenting ownership of 6 art pieces. If there are no questions or comments, can you please arrange for it to be signed pages 1, 5 and 9 of the attached PDF.

Best regards,
Kathleen

Kathleen Tam
tel (702) 770-7565

The information contained in this correspondence is for Internal Use and not intended for distribution outside of the organization.
Unauthorized distribution is prohibited.

This message has been marked as Internal Use on **Friday, May 11, 2018 9:17:20 AM.**



IVS Associates, Inc.
1007 N. Orange Street
Wilmington, DE 19801

Dear Ms. Tam,

I am writing to confirm that the stock registered Mr. Steve Wynn did not vote at the Wynn 2018 annual meeting of Wynn Resorts Limited. Specifically, the account that record holder Wynn Family Limited Partnership (account number [REDACTED] with 12,131,707 shares was not voted.

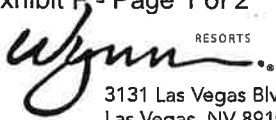
Please let me know if you have any questions.

Best regards

A handwritten signature in black ink, appearing to read "William A. Walsh". The signature is written in a cursive style with some capital letters.

President

Ms. Kathleen Tam
Wynn Resorts Limited
3131 Las Vegas Blvd. South
Las Vegas, NV 8910



3131 Las Vegas Blvd South
Las Vegas, NV 89109



94-0072/1224

Date May/21/2018

Pay Amount \$178,781.78***

Pay ****ONE HUNDRED SEVENTY-EIGHT THOUSAND SEVEN HUNDRED EIGHTY-ONE AND 78/100 DOLLAR ****

To The
Order Of

WYNN, STEPHEN A



[Signature]
Authorized Signature

[Signature]
Authorized Signature



Check Date: May/21/2018		Supplier Number: [REDACTED]		Check No: [REDACTED]	
Invoice Number	Invoice Date	Voucher ID	Gross Amount	Discount Taken	Paid Amount
FINALCITYLEDGERB ALANCE	May/21/2018	[REDACTED]	178,781.78	0.00	178,781.78

Vendor Number	Name		Total Discounts
[REDACTED]	WYNN, STEPHEN A		\$0.00
Check Number	Date	Total Amount	Total Paid Amount
[REDACTED]	May/21/2018	\$178,781.78	\$178,781.78



3131 Las Vegas Blvd South
Las Vegas, NV 89109



94-0072/1224

Date May/21/2018

Pay Amount \$3,172.35***

Pay *****THREE THOUSAND ONE HUNDRED SEVENTY-TWO AND 35/100 DOLLAR *****

To This Order Of

WYNN, ANDREA HISSOM



Authorized Signature

Authorized Signature



Check Date: May/21/2018		Supplier Number		Check No:	
Invoice Number	Invoice Date	Voucher ID	Gross Amount	Discount Taken	Paid Amount
FINALCITYLEDGERB ALANCE	May/21/2018		3,172.35	0.00	3,172.35

Vendor Number	Name		Total Discounts
	WYNN, ANDREA HISSOM		\$0.00

Check Number	Date	Total Amount	Discounts Taken	Total Paid Amount
	May/21/2018	\$3,172.35	\$0.00	\$3,172.35

**Massachusetts Gaming Commission
Quarterly Report Presentation:
1st Quarter 2018**

May 24, 2018



Mike Mathis

President & COO - MGM Springfield



Brian Packer

Vice President - Construction/Development



Construction Update



AERIAL PROGRESS



Aerial View - March 19, 2018

Notes:

- (1) Reference Quarter 1 2018 Status Report Section 1a and Appendix A.

AERIAL PROGRESS



Aerial View - March 19, 2018

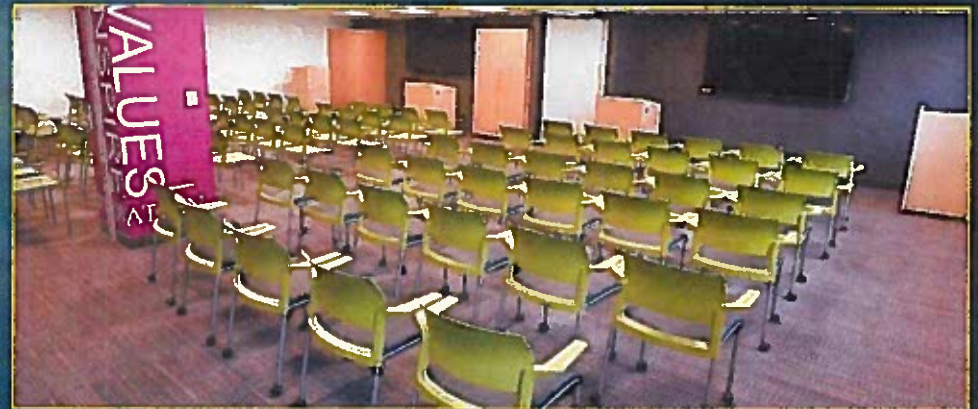
Notes:

(1) Reference Quarter 1 2018 Status Report Section 1a and Appendix A.

95 STATE STREET



95 State 8th Floor Exec Offices



95 State 4th Floor Training Room



95 State 8th Floor



95 State 3rd Floor

Notes:

- (1) Reference Quarter 1 2018 Status Report Section 1a and Appendix A.

HOTEL EXTERIOR PROGRESS



Main Entrance Construction

Notes:

- (1) Reference Quarter 1 2018 Status Report Section 1a and Appendix A.



Main Street Facade Construction

HOTEL EXTERIOR PROGRESS



Main Street Facade Construction

Notes:

(1) Reference Quarter 1 2018 Status Report Section 1a and Appendix A.



Main Street Facade Construction

HOTEL ROOM PROGRESS



Hotel Room

Notes:

- (1) Reference Quarter 1 2018 Status Report Section 1a and Appendix A.



Hotel Room

PODIUM INTERIOR PROGRESS



South End Market



Cal Mare



Chandler Steakhouse

Notes:

(1) Reference Quarter 1 2018 Status Report Section 1a and Appendix A.



PODIUM INTERIOR PROGRESS



73 State Street Dome Construction

Notes:

- (1) Reference Quarter 1 2018 Status Report Section 1a and Appendix A.



73 State Street Dome Construction

ENTERTAINMENT PROGRESS



Entertainment Block Facade Construction



Entertainment Block Facade Construction

Notes:

(1) Reference Quarter 1 2018 Status Report Section 1a and Appendix A.



ENTERTAINMENT PROGRESS



Entertainment Block Facade Construction



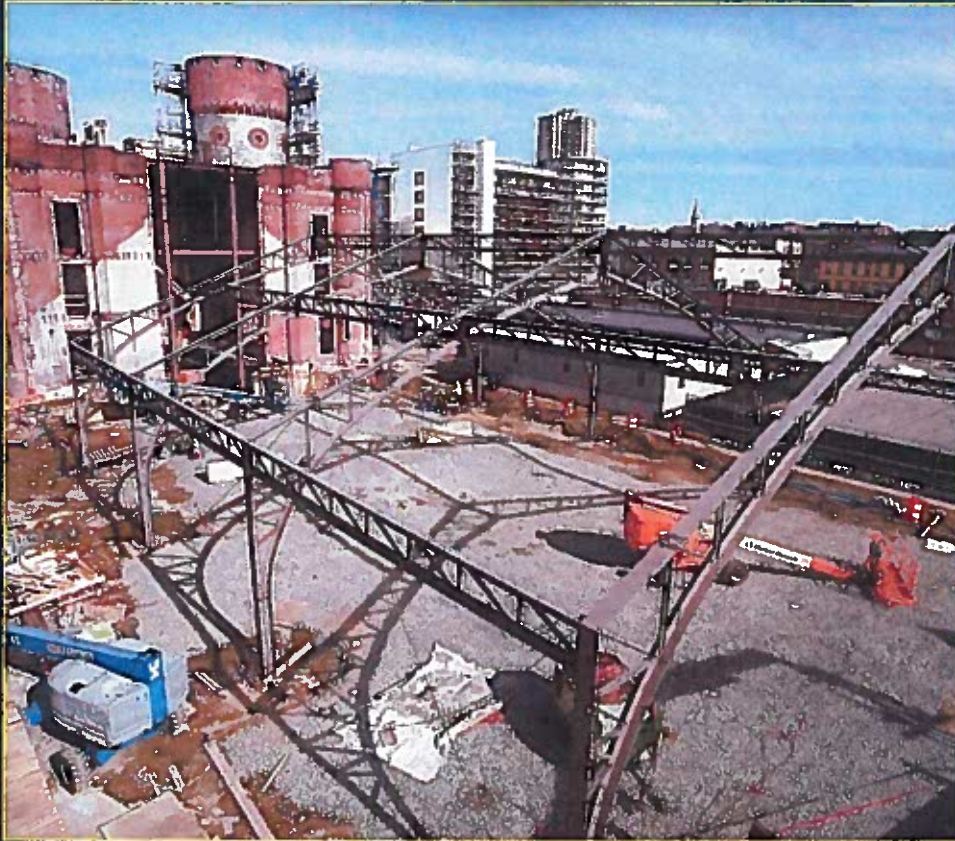
Entertainment Block Facade Construction

Notes:

- (1) Reference Quarter 1 2018 Status Report Section 1a and Appendix A.



ARMORY PROGRESS



Armory Exterior Construction

Notes:

- (1) Reference Quarter 1 2018 Status Report Section 1a and Appendix A.

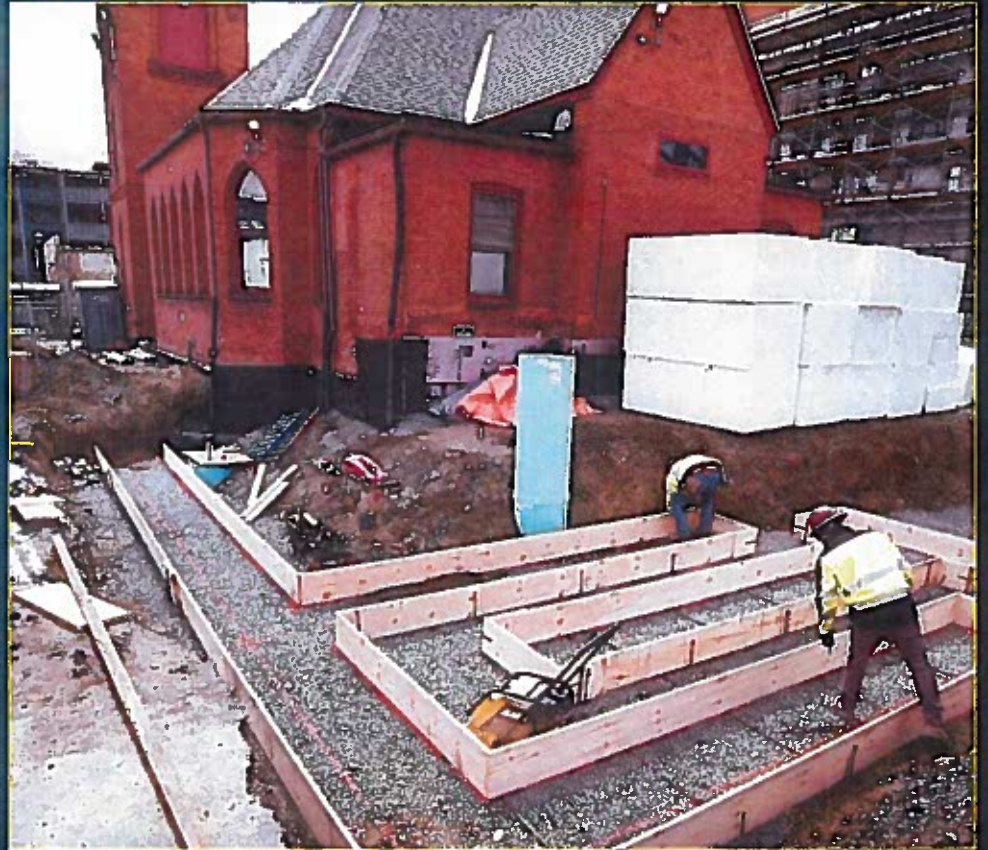


Armory Interior Construction

CHURCH PROGRESS



Church Interior Construction



Church Exterior Construction

Notes:

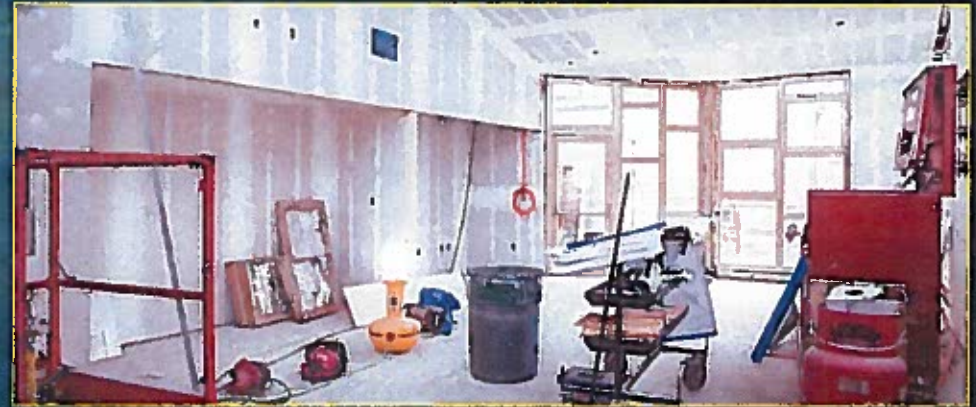
(1) Reference Quarter 1 2018 Status Report Section 1a and Appendix A.



EARLY CHILDHOOD CENTER



Early Childhood Center Construction



Early Childhood Center Construction



Early Childhood Center Construction



Early Childhood Center Construction

Notes:

(1) Reference Quarter 1 2018 Status Report Section 1a and Appendix A.

OFFSITE TRAFFIC



Union Street and East Columbus



Union Street

Notes:

- (1) Reference Quarter 1 2018 Status Report Section 1a and Appendix A.



DESIGN UPDATE

- Deltas 7, 8 and 9 to the Podium Fit Out package were issued.
- Deltas 5 and 6 to the Hotel Fit Out package was issued.
- Delta 3, 4 to the Armory Fit-Out package was issued.
- Delta 1 to the French Church/Kringle package was issued.
- The Interior Fit Out for Indian Motorcycle package was issued for Permit.
- The Interior Fit Out for Cinema package was issued for Permit and delta 1.
- The Interior Fit Out for Top Golf package was issued for Permit.



Notes:

(1) Reference Quarter 1 2018 Status Report Section 5a.

SCHEDULE

- Final project schedule was submitted to MGC on November 6, 2015.
- Monthly updates were provided on:
 - January 31, 2018
 - March 10, 2018
 - April 9, 2018

Notes:

(1) Reference Quarter 1 2018 Status Report Section 1a and Appendix A.

Seth Stratton

*Vice President & General Counsel
MGM Springfield*



Q1 2018 COST ESTIMATE (\$mm)

Ref	Description	Incurred To Date	Remaining	Total Estimate
1	Construction / Design	\$509.4	\$107.1	\$616.5
2	FF&E	\$12.0	\$53.5	\$65.5
3	OSE	\$6.0	\$41.1	\$47.1
	Subtotal of Eligible Cap. Costs	\$527.4	\$201.7	\$729.1
4	License/ Application Fees	\$85.0	\$0.0	\$85.0
5	Pre-opening Exp. / Host Comm. Costs	\$82.1	\$52.9	\$135.0
6	Project Contingency	\$0.0	\$9.4	\$9.4
	Subtotal of Ineligible Costs	\$167.1	\$62.3	\$229.4
	Total	\$694.5	\$264.0	\$958.5

Notes:

1. Total estimate before Contingency is \$949.1mm. If spent, Contingency is more likely to be spent on and reclassified as Eligible Capital Costs.
2. Total estimate does not include \$60.7mm for land and \$75.5mm for capitalized interest.
3. The figures above are approximations to the nearest hundred thousand, which in some instances results in minor discrepancies (\$100k or less) in sums.

Brian Packer

Vice President - Construction/Development



Diversity Update



DESIGN & CONSTRUCTION COMMITMENTS

AS OF MARCH 31, 2018

Group	Project Goals	Commitments	Variance	Company Count	Value
WBE	10.0%	21.7%	11.7%	80	\$116.8M
MBE	5.0%	7.9%	2.9%	46	\$42.5M
VBE	2.0%	6.7%	4.7%	25	\$36.0M

Notes:

- (1) Total Commitments through March 31, 2018 are \$539.5M.
 - (2) Includes companies that are certified with the following agencies:
 - MBE - Massachusetts Supplier Diversity Office or Greater New England Minority Supplier Development Council.
 - WBE - Massachusetts Supplier Diversity Office or Women's Business Enterprise National Council.
 - VBE - United States Department of Veteran Affairs or Massachusetts Gaming Commission.
 - (3) Reference Quarter 1 2018 Status Report Section 2b and Appendix B.
- WBE = Woman-owned Business Enterprise; MBE = Minority-owned Business Enterprise; VBE = Veteran-owned Business Enterprise.

DESIGN & CONSTRUCTION PAYMENTS

AS OF MARCH 31, 2018

Group	Project Goals	Payments	Variance	Company Count	Value
WBE	10.0%	18.6%	8.6%	67	\$73.7M
MBE	5.0%	6.7%	1.7%	41	\$26.6M
VBE	2.0%	6.5%	4.5%	24	\$25.7M

Notes:

- (1) Total Payments through February 28, 2018 are \$396.0M. Total payments is inclusive of \$72.7M in plan approved exemptions.
 - (2) Includes companies that are certified with the following agencies:
 - MBE - Massachusetts Supplier Diversity Office or Greater New England Minority Supplier Development Council.
 - WBE - Massachusetts Supplier Diversity Office or Women's Business Enterprise National Council.
 - VBE - United States Department of Veteran Affairs or Massachusetts Gaming Commission.
 - (3) Reference Quarter 1 2018 Status Report Section 2b and Appendix B.
- WBE = Woman-owned Business Enterprise; MBE = Minority-owned Business Enterprise; VBE = Veteran-owned Business Enterprise.

WORKFORCE DIVERSITY STATISTICS - TOTAL

AS OF MARCH 31, 2018

Group	Project Goals	Project To Date %
Women	6.90%	8.86%
Minority	15.30%	21.43%
Veteran	8.00%	9.63%

Notes:

- (1) Statistics include all workforce reports that were received by MGM as of March 31, 2018
- (2) The Diversity plan approved by the MGC allows reporting to include hours allocated to multiple diversity categories. 5.38% of total workforce hours are included in two of the diversity categories and 0.22% of total workforce hours are included in three diversity categories.
- (3) Reference Quarter 1 2018 Status Report Section 2c and Appendix B and C.
- (4) While this is not a reporting requirement of the approved diversity plan, the total hours worked through 1st Quarter 2018 is as follows:
 - Approximately 36% are from Springfield/ Surrounding Communities
 - Approximately 55% are from Western Massachusetts
 - Approximately 72% are from Massachusetts



MGM SPRINGFIELD

QUARTERLY STATUS REPORT #13

Monitoring of Project Construction and
Licensee Requirements
205 CMR 135

For the Period:
January–March 2018



QUARTERLY STATUS REPORT: JANUARY-MARCH 2018

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QUARTERLY STATUS REPORT: JANUARY-MARCH 2018

135.02.2 The commission shall, in accordance with M.G.L. c. 23K, §§ 10 and 11 approve for each gaming licensee, a project schedule for the gaming licensee's capital investment in its gaming establishment and related infrastructure which includes:

(a) all major stages of design and construction; including all permitting and approvals, design deliverables, site preparation, foundation, structure, plumbing, electrical, mechanical, exterior finish and fenestration, long lead items, insulation, interior finish and furnishings and landscaping, building commissioning and commissioning of gaming equipment and information technology systems.

(b) For a Category 1 gaming establishment, a timeline for commencement of the final stage of construction pursuant to M.G.L. c. 23K, § 10(a); and

(c) a timeline for the stage of construction at which the gaming licensee shall be approved to open for business or operate a slot machine pursuant to M.G.L. c. 23K, §§10(c) and 11(a).

135.02.4 If unforeseen and/or changed circumstances necessitate a change to a project schedule approved pursuant to 205 CMR 135.02(2) which will impact the completion date or requires a major change in the method or progress of construction, the gaming licensee may submit to the commission for its approval a revised project schedule, with a detailed statement of the unforeseen changed circumstances which justify the revised project schedule. If the commission approves such revised project schedule, it shall substitute and supersede the previously approved project schedule.

1 PROJECT SCHEDULE

1a CURRENT SCHEDULE

On August 6, 2015, the Massachusetts Gaming Commission approved a revised opening date of thirty (30) days following a construction completion date of either August 6, 2018 or the date on which the I-91 Viaduct Project achieves Full and Beneficial Use (as defined in MassDOT project documents), whichever occurs later. MGM submitted a final project schedule for consideration on November 6, 2015. In accordance with our commitment to providing monthly schedule updates, schedule updates were provided to MGC's representative on January 31, March 10, and April 9, 2018 (data date April 1). The April 9th update is included in this document as Appendix A.

1b PROJECT SCHEDULE CHANGES

There are no changes to report that would alter MGM's opening date.

QUARTERLY STATUS REPORT: JANUARY-MARCH 2018

135.02.3 Within the time frame provided in the award of the gaming license, the licensee shall provide to the commission for commission approval an affirmative action program of equal opportunity whereby the licensee establishes specific goals for the utilization of minorities, women and veterans on construction jobs and for contracting with minority, women or veteran owned businesses during either design or construction; provided, however that such goals shall be equal to or greater than the goals contained in Executive Office of Administration and Finance Administrative Bulletin Number 14.

135.02.5c To ensure adherence to the project schedule approved pursuant to 205 CMR 135.02(2) or (4), the gaming licensee shall submit to the commission in a media, format and level of detail acceptable to the commission, quarterly a status report including:

(e) a detailed statistical report pursuant to M.G.L. c. 23K, §21(a)(23) on the number, gender and race, and veteran status of individuals by job classifications hired to perform labor as part of the construction of the gaming establishment and related infrastructure, and a comparison of this report with the goals established by the gaming licensee and commission pursuant to M.G.L. c. 23K, §21(a)(22). In the event the licensee’s hiring of the aforementioned entities does not comply with the goals established the licensee shall submit within 20 days of a request by the commission a response as to why the goals have not been achieved, identify any good faith efforts that have been undertaken to achieve those goals and provide a plan to bring the dollar amount contracted and spent into compliance with the goals.

(f) a report describing the number of contracts, total dollar amounts contracted with and actually paid to minority business enterprises, women business enterprises and veteran business enterprises for design and construction of the gaming establishment and related infrastructure, and the total number and value of all subcontracts awarded to a minority, women and veteran owned business, and a comparison of these reports with the goals established by the gaming licensee and commission pursuant to M.G.L. c. 23K, §21(a)(21). In the event the licensee’s hiring of the aforementioned entities does not comply with the goals established the licensee shall submit within 20 days of a request by the commission a response as to why the goals have not been achieved, identify any good faith efforts that have been undertaken to achieve those goals and provide a plan to bring the dollar amount contracted and spent into compliance with the goals.

2 CONSTRUCTION PHASE DIVERSITY PROGRAM FOR EQUAL OPPORTUNITY

2a DIVERSITY SUMMARY

The following is a snapshot of Construction and Design Diversity Commitments through March 31:

GROUP	PROJECT GOALS	COMMITMENTS	VARIANCE	COMPANY COUNT	VALUE
WBE	10.00%	21.7%	11.7%	80	\$116.8M
MBE	5.00%	7.9%	2.9%	46	\$42.5M
VBE	2.00%	6.7%	4.7%	25	\$36.0M

Notes:

1. Total Commitments through March 31, 2018 are \$539.5M
 2. Includes companies that are certified with the following agencies:
 - MBE - Massachusetts Supplier Diversity Office or Greater New England Minority Supplier Development Council.
 - WBE - Massachusetts Supplier Diversity Office or Women’s Business Enterprise National Council.
 - VBE - United States Department of Veteran Affairs or Massachusetts Gaming Commission.
- WBE = Woman-owned Business Enterprise; MBE=Minority-owned Business Enterprise; VBE=Veteran-owned Business Enterprise.



QUARTERLY STATUS REPORT: JANUARY-MARCH 2018

The following is a snapshot of Construction and Design Diversity Payments through February 28:

GROUP	PROJECT GOALS	PAYMENTS	VARIANCE	COMPANY COUNT	VALUE
WBE	10.00%	18.6%	8.6%	67	\$73.7M
MBE	5.00%	6.7%	1.7%	41	\$26.6M
VBE	2.00%	6.5%	4.5%	24	\$25.7M

Notes:

- Total Payments through February 28, 2018 are \$396.0M. Total payment is inclusive of \$72.4M in plan approved exemptions.
 - Includes companies that are certified with the following agencies:
 - MBE - Massachusetts Supplier Diversity Office or Greater New England Minority Supplier Development Council.
 - WBE - Massachusetts Supplier Diversity Office or Women's Business Enterprise National Council.
 - VBE - United States Department of Veteran Affairs or Massachusetts Gaming Commission.
- WBE = Woman-owned Business Enterprise; MBE=Minority-owned Business Enterprise; VBE=Veteran-owned Business Enterprise.

A presentation of the most recent statistics for the first quarter of 2018 is included as [Appendix B](#).

2b COMMITMENTS

Design and Consulting Commitments

The following is a snapshot of Design and Consulting Diversity Commitments through March 31:

GROUP	PROJECT GOALS	COMMITMENTS	CONSULTANT COUNT	VALUE
Women	10.00%	17.2%	21	\$8.2M
Minority	5.00%	14.4%	18	\$6.9M
Veteran	2.00%	6.2%	3	\$3.0M

Notes:

- Total Commitments through March 31, 2018 are \$47.9M
 - Includes companies that are certified with the following agencies:
 - MBE - Massachusetts Supplier Diversity Office or Greater New England Minority Supplier Development Council.
 - WBE - Massachusetts Supplier Diversity Office or Women's Business Enterprise National Council.
 - VBE - United States Department of Veteran Affairs or Massachusetts Gaming Commission.
- WBE = Woman-owned Business Enterprise; MBE=Minority-owned Business Enterprise; VBE=Veteran-owned Business Enterprise.

A listing of design and consulting companies included in the totals above is included in [Appendix B](#).

QUARTERLY STATUS REPORT: JANUARY-MARCH 2018

Construction Commitments

The following is a snapshot of Construction Diversity Commitments through March 31:

GROUP	PROJECT GOALS	COMMITMENTS	COMPANY COUNT	VALUE
Women	10.0%	22.1%	59	\$108.6M
Minority	5.0%	7.2%	28	\$35.6M
Veteran ⁽³⁾	2.0%	6.7%	22	\$33.0M

Notes:

- Total Commitments through March 31, 2018 are \$491.5M
 - Includes companies that are certified with the following agencies:
 - MBE - Massachusetts Supplier Diversity Office or Greater New England Minority Supplier Development Council.
 - WBE - Massachusetts Supplier Diversity Office or Women’s Business Enterprise National Council.
 - VBE - United States Department of Veteran Affairs or Massachusetts Gaming Commission.
- WBE = Woman-owned Business Enterprise; MBE=Minority-owned Business Enterprise; VBE=Veteran-owned Business Enterprise.

A listing of construction companies included in the totals above is included in [Appendix B](#).

2c WORKFORCE STATISTICS

Subcontractors have been submitting workforce tracking forms after each pay period. The most recent available results have been tallied and are included as [Appendix C](#).

Summary workforce statistics for the total Project as of March 31 are as follows:

GROUP	PROJECT GOALS	PROJECT TO DATE %
Women	6.90%	8.86%
Minority	15.30%	21.43%
Veteran	8.00%	9.63%

Notes:

- Statistics include all workforce reports that were received by MGM as of March 31, 2018.

Detailed workforce statistics for the reporting period are included in [Appendix C](#).



QUARTERLY STATUS REPORT: JANUARY-MARCH 2018

135.02.5a To ensure adherence to the project schedule approved pursuant to 205 CMR 135.02(2) or (4), the gaming licensee shall submit to the commission in a media, format and level of detail acceptable to the commission, quarterly a status report including:

(a) the total estimated cost of construction of the project and related infrastructure improvements, including a sworn certification regarding costs incurred pursuant to 205 CMR 122.03: Costs Included in the Calculation of Capital Investment, and separately identifying detailed costs for design, land acquisition, site preparation and construction and off-site improvements

(b) a sworn certification regarding the capitalization of the gaming licensee, sufficient for the commission to determine, pursuant to M.G.L. c. 23K §10(e) or 11(c), that the gaming licensee has adequate funds to complete the gaming establishment and related infrastructure improvements.

3 COST OF CONSTRUCTION / CAPITALIZATION OF GAMING LICENSEE

Pursuant to 205 CMR 135.02.5(a) and (b), please see [Appendix D](#) for a certification regarding (a) the total estimated cost of construction of the project and related infrastructure improvements, and (b) the capitalization of MGM Springfield.

QUARTERLY STATUS REPORT: JANUARY-MARCH 2018

135.02.5c To ensure adherence to the project schedule approved pursuant to 205 CMR 135.02(2) or (4), the gaming licensee shall submit to the commission in a media, format and level of detail acceptable to the commission, quarterly a status report including:

(c) a copy of all design and construction contracts executed within the prior quarter by the gaming licensee to design and construct the gaming establishment and related infrastructure improvements

4 DESIGN & CONSTRUCTION CONTRACTS

The following contracts were executed in the first quarter of 2018:

COMPANY	CONTRACT	MGC STATUS
1. New England Decks & Floors, Inc.	Base Agreement for Epoxy Flooring and Flush Cove Base Installation	Subcontractor to Tishman
2. Sign Design Inc.	Base Agreement for Interior Signage for Casino, Back of House, and Hotel	Registrant
3. Hi Rise Graphics, Inc.	Base Agreement for Interior Signage for the Hotel and Podium	Registrant
4. JJ Curran & Son	Tishman Letter of Authorization for Wood Flooring Installation	Subcontractor to Tishman
5. Gable Signs & Graphics, Inc.	Base Agreement for exterior signage at the Hotel/Podium	Registrant
6. Front Line, Inc.	Tishman Letter of Authorization for Final cleaning of the Hotel Podium.	Subcontractor to Tishman
7. Global Workplace Solutions, LLC	Base Agreement for Material Storage and Handling	Registrant
8. Bekins Commercial Installations, Inc. dba BCI Worldwide	FF&E Installation	Registrant

Copies of executed agreements are available to the Massachusetts Gaming Commission’s Representative for review.



QUARTERLY STATUS REPORT: JANUARY-MARCH 2018

135.02.5d To ensure adherence to the project schedule approved pursuant to 205 CMR 135.02(2) or (4), the gaming licensee shall submit to the commission in a media, format and level of detail acceptable to the commission, quarterly a status report including:

(d) a status report reflecting the progress of construction and certifying compliance with the approved project schedule for major stages of construction. In the event that the progress of construction does not comply with the project schedule approved pursuant to 205 CMR 135.02, the licensee shall submit a detailed plan to bring the progress of construction into compliance with the approved project schedule or submit a request for a revised project schedule pursuant to 205 CMR 135.02(4)

5 STATUS OF WORK COMPLETED / PROGRESS PHOTOGRAPHS

5a STATUS OF WORK COMPLETED

The following onsite activities took place in the first quarter of 2018:

Construction Progress

- **Parking Garage:** The garage is in use for craft labor parking. Elevator work is ongoing. Security fencing was installed.
- **Hotel:** Interior fit-out, exterior façade work, fixed window installation and storefront installation is underway.
- **Podium:** Interior fit-out is ongoing. Exterior façade installation is underway as well as fixed window and storefront installation.
- **95 and 101 State Street:** 95 State Street move-ins took place. Alleyway work is underway.
- **Armory:** Work included selective demolition, concrete foundations, steel erection, and concrete slab placements.
- **Dave’s Retail Corner:** No work this period.
- **Hardscape/Landscape:** Tree installation work began.
- **Central Electric Facility (CEF):** Surface parking lot work and generator testing took place. Landscape/hardscape work began.
- **Church:** Interior dit out work began.
- **Entertainment Block:** Interior fit out, exterior façade work and fixed window installation are underway. Fixed window installation took place.
- **Surrounding Streets:**
 - Main Street and State Street: road milling and leveling took place. Reconstruction of sidewalks, curb ramps, and wheelchair ramps took place.
 - Union Street: Curbing, traffic signs and posts, brick sidewalk and drive aprons work is underway.
 - Bliss Street: Curbing and sidewalk work is complete. Installation of drive aprons is underway.
 - East Columbus Avenue: Reconstruction of sidewalks, curb ramps, wheelchair ramps and traffic signal took place. Road milling and leveling took place.
 - Howard Street and MGM Way landscape and hardscape work has begun.
- **Early Childhood Center:** Interior building framing and exterior façade work is underway. HVAC, plumbing and electrical work is underway.
- **Offsite Traffic:** Work continues on several intersections in Springfield per agreements made as a part of



QUARTERLY STATUS REPORT: JANUARY-MARCH 2018

community commitments. Work including reconstruction of sidewalks and curbing, along with installation of wheelchair curb ramps, signal conduits, foundations and pull boxes has taken place or is currently underway at 33 locations. Work is underway in West Springfield on the ITS (Intelligent Transportation System) installation at five intersections on the opposite side of the River.

Design Progress

- Deltas 7, 8 and 9 to the Podium Fit Out package were issued.
- Deltas 5 and 6 to the Hotel Fit Out package was issued.
- Delta 3, 4 to the Armory Fit-Out package was issued.
- Delta 1 to the French Church/Kringle package was issued.
- The Interior Fit Out for Indian Motorcycle package was issued for Permit.
- The Interior Fit Out for Cinema package was issued for Permit and Delta 1.
- The Interior Fit Out for Top Golf package was issued for Permit.

QUARTERLY STATUS REPORT: JANUARY-MARCH 2018

5b PROGRESS PHOTOGRAPHS

A set of construction site photographs showing progress in first quarter of 2018 included in this document as Appendix E. Current site aerial photos are included below.



March 19, 2018



March 19, 2018

QUARTERLY STATUS REPORT: JANUARY-MARCH 2018

135.02.6 The licensee shall have a continuing obligation, pursuant to 205 CMR 120.01(2) to timely provide to the commission an updated permits chart and all documents and information listed in 205 CMR 120.01: Permitting Requirements, as well as any updates to the MEPA process such that the commission is continuously apprised of all material developments with respect to all permits and approvals required for the gaming establishment. Pursuant to 205 CMR 120.01(1)(h) the licensee shall provide to the commission copies of any appeal within 20 days of filing, whether to a municipal or state entity or for judicial review, filed with respect to any permit of approval listed in 205 CMR 120.01(1) along with a copy of the docket sheet and each decision on any appeal.

6 PERMITS

The following is the status of required permits and approvals, including local permits issued in the First Quarter of 2018:

AGENCY OR GOVERNING LEGAL AUTHORITY	PERMIT, REVIEW, OR APPLICATION	DATE APPLICATION SUBMITTED OR ESTIMATED ANTICIPATED APPLICATION DATE
FEDERAL		
1. US Environmental Protection Agency (EPA)	USEPA Construction General Permit	Permit received 2/23/15: USEPA MAR120000
	NPDES General Permit	Permit for Main St. and East Columbus Ave. received 3/9/15: MAR12B410
	NPDES Remediation General Permit (RGP)	Based on foundation design, no permit is expected to be required.
2. Federal Aviation Administration	Determination of No Hazard to Air Navigation	Approval letters received April 13, 2016: 2016-ANE-471-OE for Hotel/Casino 2016-ANE-471-OE for Parking Garage
		Approval letters received July 14, 2016 for Tower Crane and Liebherr 1250 Crawler Crane
	Form 7460-2: Notice of Actual Construction or Alteration	To be e-filed for Hotel/Casino and Parking Garage within 5 days after the construction reaches its greatest height.
STATE		
1. Massachusetts Gaming Commission	Gaming License	Received 11/7/14
	Findings issued pursuant to M.G.L. ch. 30 sec. 61	Section 61 Findings issued by MGC on Dec. 17, 2015.
	Site Plan Approval	Final Design/Site Plan approved by unanimous vote at meeting on May 12, 2016.

QUARTERLY STATUS REPORT: JANUARY-MARCH 2018

2. Executive Office of Energy and Environmental Affairs	Massachusetts Environmental Policy Act (MEPA) Review	Certificate on Final Environmental Impact Report Received 12/31/14 (EEA 15033); Certificate on Notice of Project Change (NPC) finding no Supplement Environmental Impact Report required issued 11/25/15.
3. Massachusetts Department of Environmental Protection (MA DEP)	Underground Injection Control (UIC) BRP WS-06	Approval letter for UIC Registration ID# MAS11A281212-5A24 received on January 11, 2017.
	Construction Dewatering Permit	Based on foundation design, no permit is required as groundwater can be managed internal to the site boundary. A permit will be pursued if any deeper excavation is required.
4. Massachusetts Historical Commission (MHC)	Review of project relative to potential effects of State Register historic/ archeological resources	Final Memorandum of Agreement Approved by MGC on December 17, 2015 and Signed by MHC on December 18, 2015.
5. Massachusetts Department of Transportation (MassDOT)	Findings pursuant to M.G.L. c. 30, sec. 61	Section 61 Findings issued by MassDOT on March 28, 2016.
	Category III Application for Permit to Access State Highway – Package 1 of 2	Highway Access Permit #2-2016-0079 granted on 11/9/16 for construction of multimodal roadway and traffic control improvements for all work affecting the State's infrastructure.
	Category III Application for Permit to Access State Highway – Package 2 of 2	Highway Access Permit #2-2017-086 was granted on 11/16/17 for construction of ITS enhancements and roadway lighting mitigation affecting the State's infrastructure.
6. Massachusetts Dept. of Housing & Community Development	Chapter 121A Designation as an Urban Redevelopment Project	Approval letter received 12/31/14
7. Massachusetts Department of Public Safety	New Elevator Construction Permit	New installation of direct hydraulic freight elevators at 1200 Main St., 2/6/17: ELV17-0331 and ELV17-0328
		New installation of direct hydraulic freight elevators at 1200 Main Street, 2/28/17: ELV17-0493 and ELV17-0494.
		New installation of traction passenger elevators at 1200 Main Street-Parking Garage, 3/20/17: ELEV17-0644, ELEV17-0645, ELEV17-0646, ELEV17-0648, ELEV17-0649, ELEV17-0650, ELEV17-0606, ELEV17-0607.
	Certificate For Use of Man/Material Hoist	Certificate to Use Elevator, 95 State Street, 10/17/17: INS-127597
		Certificate for Use of Elevator, 1441 Main Street, 3/21/17: INS-088733 and INS088738

QUARTERLY STATUS REPORT: JANUARY-MARCH 2018

Massachusetts Department of Public Safety, Continued	Storage Permit	Not required per 527 CMR 9.00. No fuel tanks in excess of 10,000 gallons are expected to be included in the project.
8. Commonwealth of Massachusetts Division of Professional Licensure	Certificate for Use of Elevator	Permit to Use Elevator at 95 State Street, 9/12/17: <i>INS-146454</i>
		Certificate for use of elevator; 95 State Street, 12/27/17: <i>ID# 281-P-672; Ins# INS-175035</i>
9. Commonwealth of Massachusetts-Dept. of Fire Services-Office of State Fire Marshall	Storage Tank Removal Permit	None this reporting period.
10. Massachusetts Division of Fisheries and Wildlife	Natural Heritage and Endangered Species Prog.	Filing exemption for Memorial Bridge improvements received on 6/21/16.
LOCAL PERMITS AND APPROVALS UPDATE FOR JANUARY-MARCH, 2018		
1. City of Springfield Department of Public Works Division	General Roadway Excavation – Trenching	Installation granite curbing, sidewalks, WCR, milling and paving. Work on Union St from Main St. to Hall of Fame Ave; 11750 Union St. between E. Columbus Ave. and Walnut Street, 3/28/18: <i>20173452</i>
		Removal and replacement of curbing, sidewalks and associated restoration at the intersection of MGM Way and State Street; 11110 State Street between Columbus Ave. and Main St., 2/28/18: <i>20173299</i>
		Installation of granite curbing, sidewalks and WCRs from the intersection of Bliss St. to Howard St.; 04303 East Columbus Ave. between Bruno St. and State St., 2/28/18: <i>20173300</i>
		Curb removal and edge milling of MGM side of Main St. between Howard St. and State St. Install curbing WCR's and signal conduit; 08130 Main St. between Gridiron St. and Union St., 2/28/18; <i>20173298</i>
2. City of Springfield – Code Enforcement/Building Division	Building Permit Alteration	Interior Tenant Fit Out for Indian Motorcycle at MGM Casino; 12 24 MGM WY, 03/28/2018: <i>18BLDOT-00064AL</i>
		Interior Tenant Fit Out for Cinema MGM at Casino; 12 24 MGM WY, 03/28/2018: <i>18BLDOT-00066AL</i>
		Interior Tenant Fit Out for Top Golf at MGM Casino; 12 24 MGM WY, 03/28/2018: <i>18BLDOT-00065AL</i>
		Install 4 Verizon Wireless roof mounted replacement antennas and 3 replacement radio heads; MGM building; 101 95 State Street, 1/23/2018: <i>18BLDOT-00017AL</i>

QUARTERLY STATUS REPORT: JANUARY-MARCH 2018

City of Springfield – Code Enforcement/Building Division, Continued	Permit To Do Electrical Wiring	Extra electrical work after final inspection - basement and lobby; 95 State Street, 1/3/2018: 18BDOT-00027EL
	Sign Permit	Garage signage at 34 MGM Way, 3/29/18: 18BDOT-00075SI
		Garage signage at 34 MGM Way, 3/29/18: 18BDOT-00076SI
		Garage signage at 34 MGM Way, 3/29/18: 18BDOT-00077SI
		Garage signage at 34 MGM Way, 3/29/18: 18BDOT-00078SI
		Garage signage at 34 MGM Way, 3/29/18: 18BDOT-00079SI
		Garage signage at 34 MGM Way, 3/29/18: 18BDOT-00080SI
3. City of Springfield Historical Commission	MHC Review Concurring Party; Demolition Delay	SHC approved changes to design for purposes of historic resources and revised MOU on 10/23/15.
4. Springfield City Council	Overlay District Special Permit	Overlay District Special Permit approved by City Council on December 22, 2015.
	Site Plan Review	MGM Site Plan submission deemed completed on November 23, 2015. The City Council voted to approve the plan on 2/22/16.
	Amendments to HCA	Amendment No. 1 approved by Council vote on 6/22/15. Amendment No. 2 approved by Council vote on 2/22/16.
	Public Way Discontinuance Approval	The City Council voted to approve street discontinuances of both Bliss and Howard Streets on 1/26/16.
5. City of Springfield Department of Health and Human Services	Food Service Establishment Permit	TBD as venues are finalized
6. City of Springfield – Forestry Division	Tree Removal Permit	None this reporting period.
7. Springfield Water and Sewer Commission	Approval Memo	None this reporting period.

QUARTERLY STATUS REPORT: JANUARY-MARCH 2018

8. City of Springfield – Fire Department	Sprinkler System Inspection	Final fire sprinkler system test, inspection dated 10/3/17
9. City of Springfield – Fire Prevention Bureau	Installation of Above Ground Storage Tank Permit(s)	See City of Springfield City Clerk Flammables and Explosives Registration, 4/18/17.
	Fuel Oil, Gasoline and Diesel Fuel Storage Permit	See City of Springfield City Clerk Flammables and Explosives Registration, 4/18/17.
10. City of Springfield – Conservation Comm.	Wetlands Protection Act Filing Exemption	None this reporting period.
11. City of Springfield – City Clerk	Open Air Parking License	License to conduct and maintain open-air parking for 3498 vehicles at 34 MGM Way, 5/23/17
	Flammables and Explosives Registration	Registration for the lawful use of the building at 34 MGM Way for the keeping, storing, manufacture or sales of flammables or explosives, 4/18/17

QUARTERLY STATUS REPORT: JANUARY-MARCH 2018

135.02.7 In furtherance of specific goals for the utilization of minorities, women and veterans on construction jobs, the licensee shall send and provide a copy to the commission, to each labor union or representative of workers with which the licensee has a collective bargaining agreement or other contract of understanding, a notice advising the labor union or workers representative of the licensee's commitments pursuant to M.G.L. c. 23K §(15) and §§21(a)(21) and (22).

7 ORGANIZED LABOR LETTER

The Project Labor Agreement (PLA) was executed on February 26, 2015. Article XVIII on Page 25 of the Agreement states the construction manager and labor unions' commitment to comply with Owner's Diversity and Affirmative Marketing Program as adopted on January 22, 2015.

A copy of the executed PLA is available to the Massachusetts Gaming Commission's Representative for review.

QUARTERLY STATUS REPORT: JANUARY-MARCH 2018

135.02.8 Prior to the gaming establishment opening for business, in furtherance of specific goals for the utilization of minority business enterprises, women business enterprises and veteran business enterprises as vendors in the provision of goods and services to the gaming establishment, the licensee shall provide to the commission an affirmative marketing plan in which the licensee identifies specific goals, expressed as an overall program goal applicable to the total dollar value of contracts entered into, for the utilization of minority business enterprises, women business enterprises and veteran business enterprises to participate as vendors in the provision of goods and services procured by the gaming establishment and any businesses operated as part of the gaming establishment; provided, however, that the specific goals for the utilization of such minority business enterprises, women business enterprises and veteran business enterprises shall be based on the availability of such minority business enterprises, women business enterprises and veteran business enterprises engaged in the type of work to be contracted by the gaming licensee.

8 OPERATIONAL PHASE DIVERSITY PROGRAM FOR EQUAL OPPORTUNITY

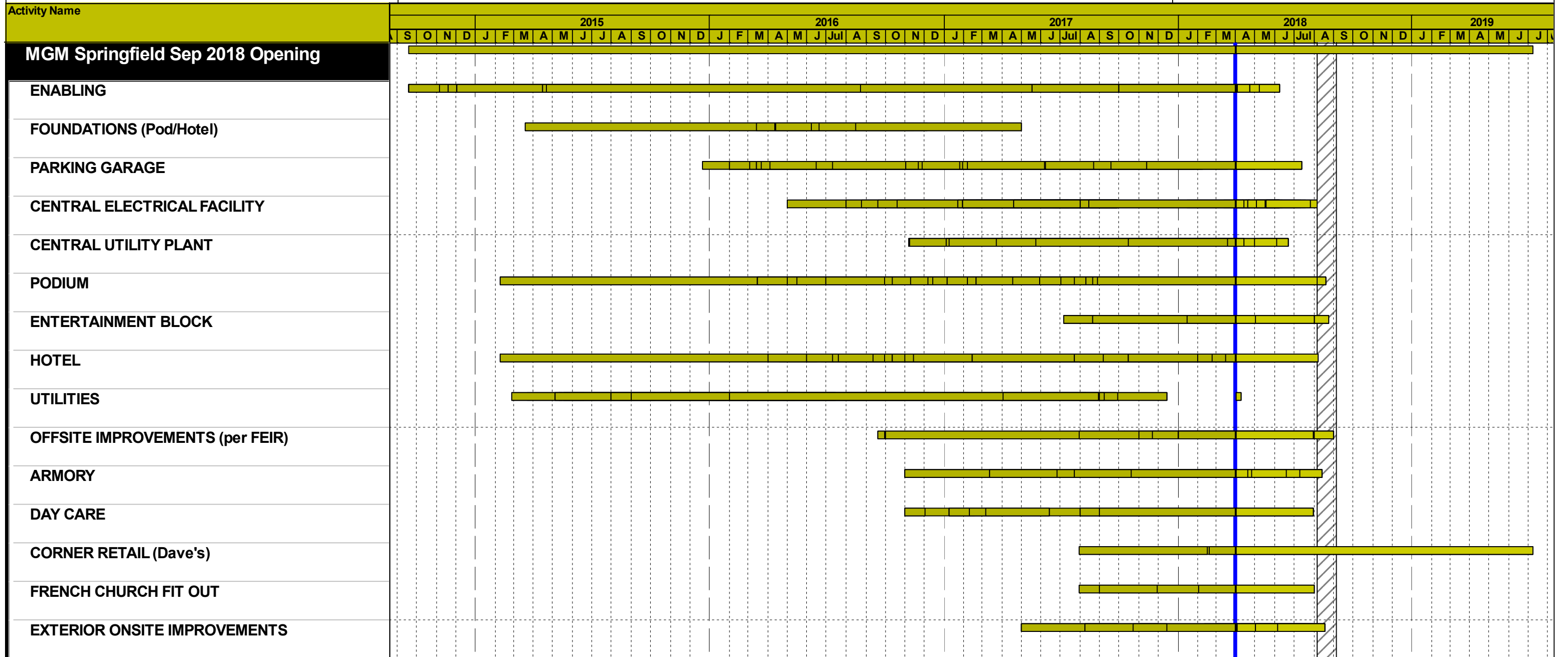
MGM's Diversity and Affirmative Marketing Program was approved on January 22, 2015. MGM will comply with this program to meet goals for Diversity participation in the operational phase of the project.

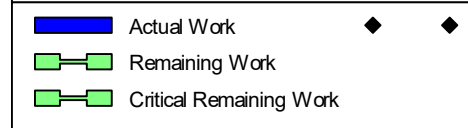
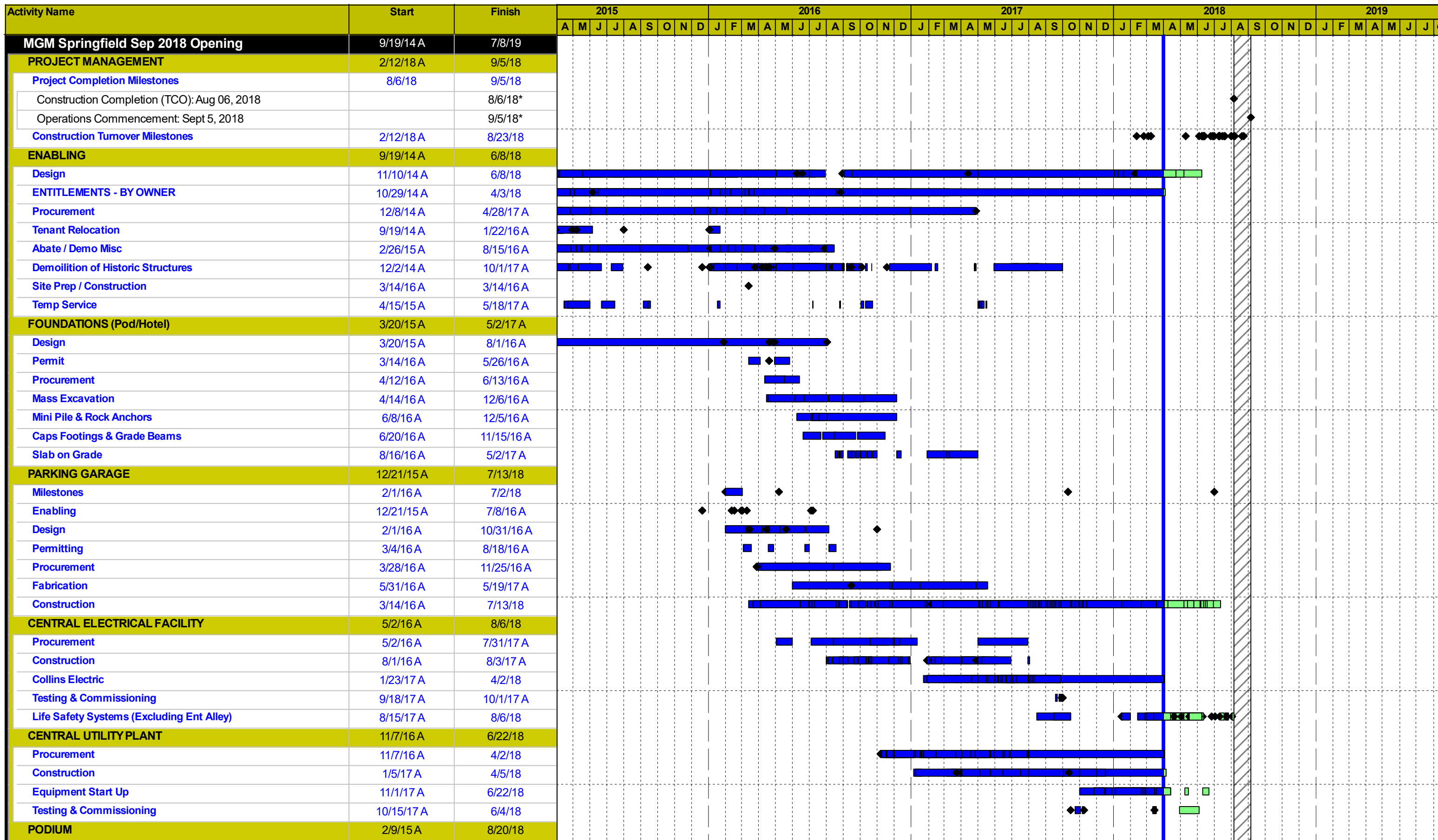
APPENDIX A

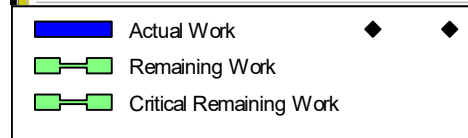
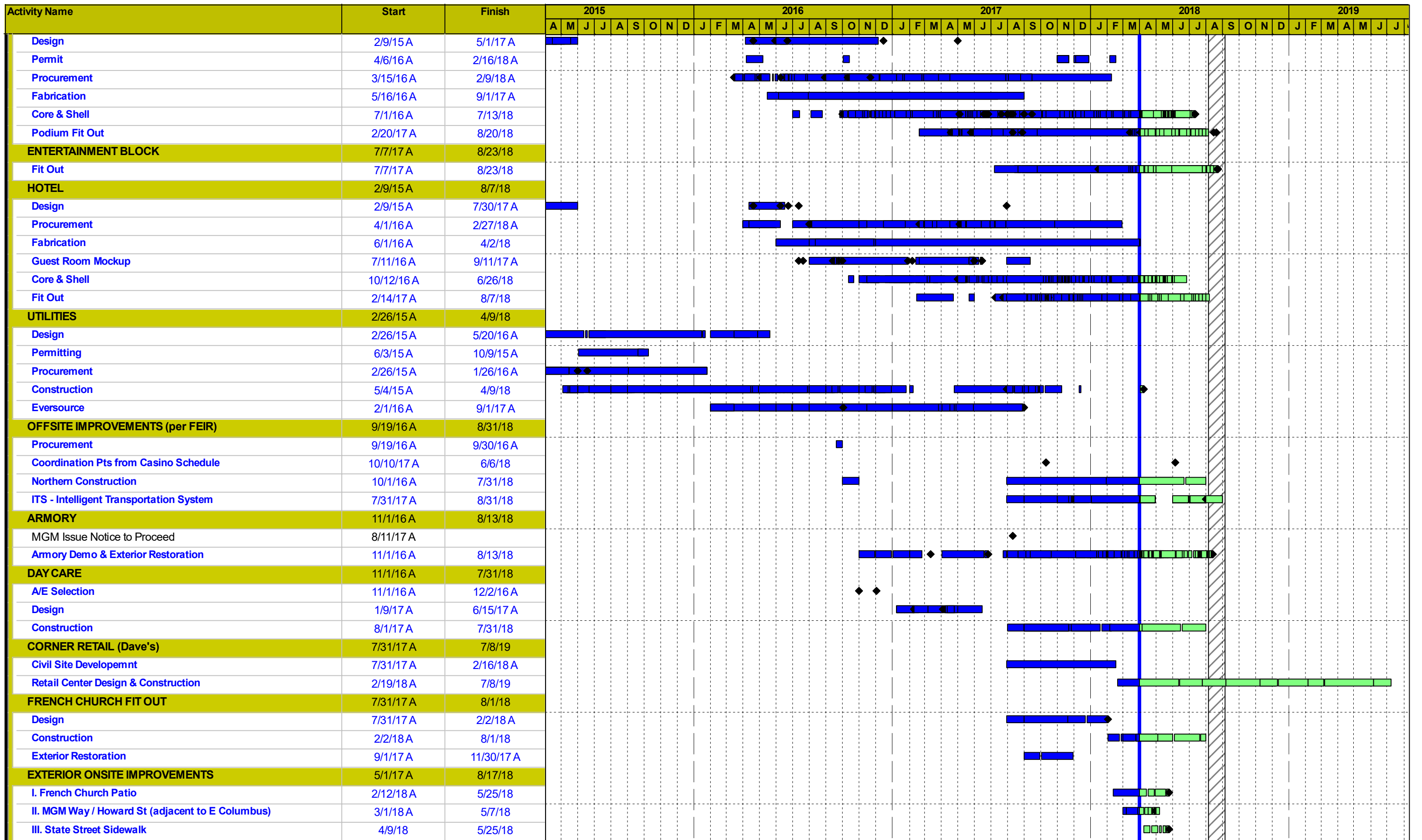
LEVEL 1 AND LEVEL 2 PROJECT SCHEDULES

MARCH 29, 2018 (DATA DATE APRIL 1, 2018)

MGM Springfield Project Schedule







APPENDIX B

PRESENTATION OF DIVERSITY STATISTICS AS OF MARCH 31, 2018

Access and Opportunity Committee

April 10, 2018



Agenda

1. Outreach Update
2. Construction Workforce
3. Design & Construction Payments
4. Design Commitments
5. Construction Commitments



Outreach Update



OUTREACH UPDATE

1. Outreach to MBE, WBE & VBE Companies
2. Community Partners Network
3. Union Partnership & Outreach
4. Other Diversity Outreach Work/ Upcoming Events
5. Diversity Success Story

OUTREACH TO MBE, WBE & VBE COMPANIES

Construction:

Ref	Company	Location	Diversity Status
1	Beacon Light & Supply, Co.	Hartford, CT	MBE
2	EDM Construction, Inc.	Merrimack, MA	WBE
3	JRL Construction, Inc.	Springfield, MA	VBE
4	Woodchuck's Building & Home Center	Rockland, MA	MBE

Design:

5	JS Consulting Engineers, LLC	Salem, NH	WBE
6	Moya Design Partners	Washington, DC	WBE

Notes:

- (1) Two (2) Certified Minority Owned Companies.
- (2) Three (3) Certified Women Owned Companies.
- (3) One (1) Certified Veteran Owned Company

COMMUNITY PARTNERS NETWORK UPDATES

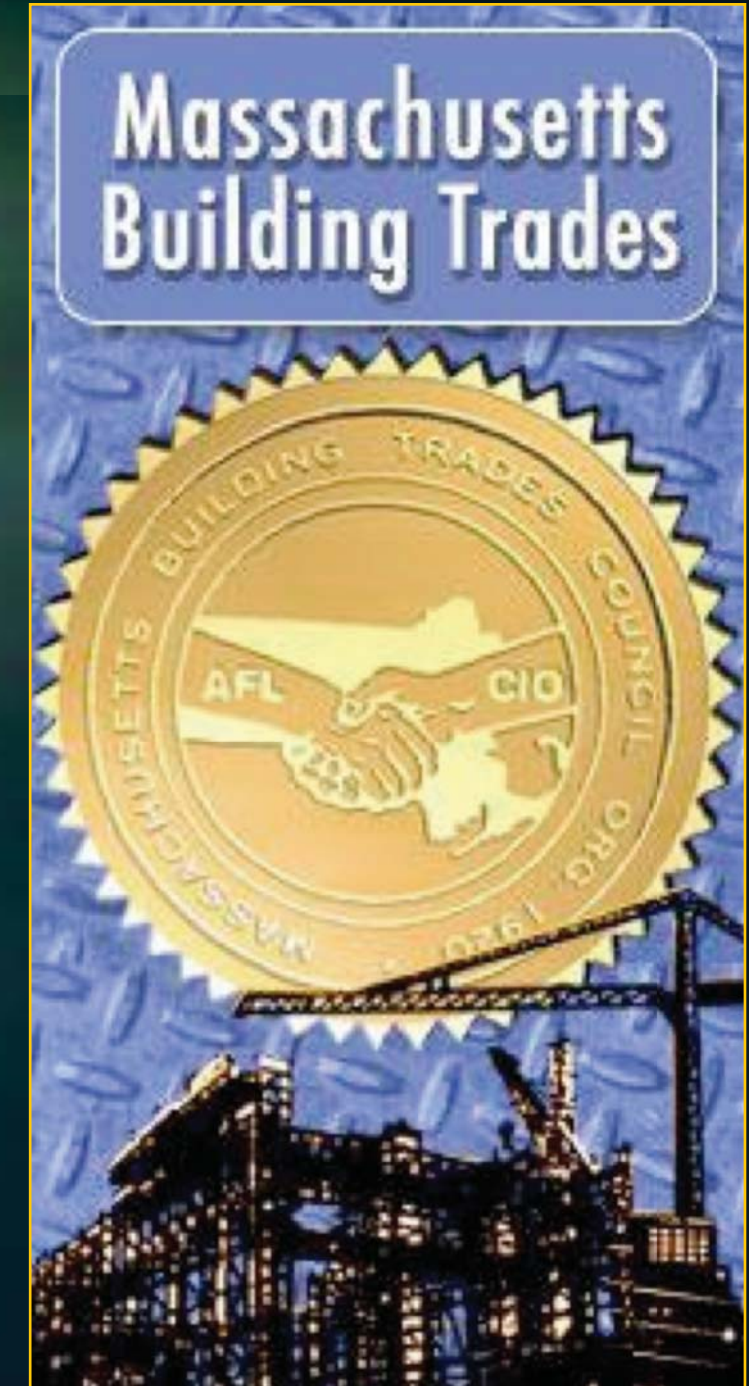
- **No Full Network Meeting held in February**
- **Leadership Team meeting held March 20, 2018**
- **Topics worked on:**
 - CPN Leadership, Membership, & Structure
 - Continued Advocacy for Diversity on local Construction Projects
 - Referrals to local trade unions of interested diverse candidates
 - Western Mass. Construction Trade Fair



UNION PARTNERSHIP & OUTREACH

MGM Staff met three (3) union business managers this month to discuss:

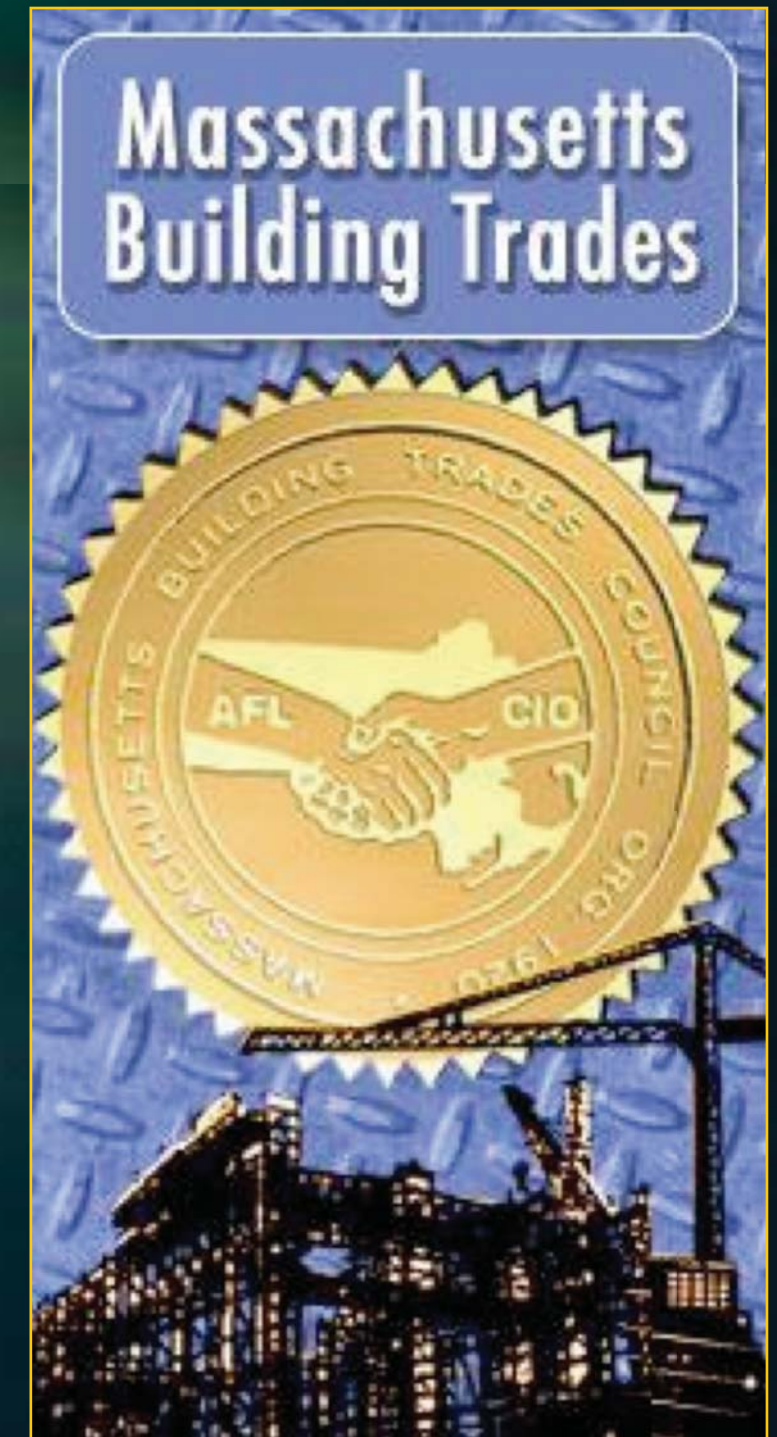
- MGM Union Labor Pool Review
- Union Diversity Participation Review Meetings (Done with Tishman Construction)
- PLA Meetings with Tishman Construction and the Pioneer Valley Building Trades to discuss union issues including Current Diversity Participation, Upcoming Scopes of Work, Issues with Sub-Contractors and Diversity Compliance and Anticipated Labor Needs. PLA Meeting held on February 8, 2018
- Partnering with the CPN to host Union Information Nights on site at local community organizations
- MGM/Tishman Union Apprenticeship Program Listening Tour meetings with each individual union apprenticeship program and unions.



UNION PARTNERSHIP & OUTREACH

Continued referrals and tracking of new diverse union applicants in their union application process

- **Four (4) newly identified union members** looking for work identified through outreach and added to the MGM Springfield Available Labor Pool list and shared with General Contractors and Subcontractors looking for union workers
- **Three (3) new diverse individuals** put in union apprenticeship applications this month; will work with CPN Work Readiness Team to track application outcome
- Apprenticeship Update: To date, there have been **at least 450 apprentices** who have worked on the MGM site




OTHER DIVERSITY WORK & OUTREACH/UPCOMING EVENTS

Other Outreach Events/Work:

- **March 20, 2018:** NCTE Tradeswomen Tuesday

Upcoming Events:

- **April 4, 2018:** Full CPN meeting
- **April 26, 2018:** Union & Community Diversity Task Force Meeting
- **TBD:** MGM & CPN Western Mass. Construction & Resource Fair



TRADESWOMEN TUESDAYS
for women interested in construction careers

NEW DATE
March 20
5-6:30 pm
1 Federal St,
Springfield MA

Join us next Tuesday from 5-6:30 pm at the **Scibelli Enterprise Center** to learn about opportunities for women in the union building trades.

CONTACT US
✉ katencte@gmail.com ☎ 857 800 8881
BuildALifeMA.org

NORTHEAST CENTER FOR **NCTE** Co-sponsored by:
MGM
TRADESWOMEN'S EQUITY SPRINGFIELD

APRIL 2018 DIVERSITY SUCCESS STORY



**Adrian Rolon
Hernandez**

Carpenters Local 336

**Video Credit:
Ellen Webber/NERCC**

Construction Workforce



WORKFORCE DIVERSITY STATISTICS - UNION

AS OF MARCH 31, 2018

Group	Project Goals	Project To Date %
Women	6.90%	7.67%
Minority	15.30%	22.40%
Veteran	8.00%	9.34%

Notes:

(1) Statistics include all workforce reports that were received by MGM as of March 31, 2018.

WORKFORCE DIVERSITY STATISTICS - TOTAL

AS OF MARCH 31, 2018

Group	Project Goals	Project To Date %
Women	6.90%	8.86%
Minority	15.30%	21.43%
Veteran	8.00%	9.63%

Notes:

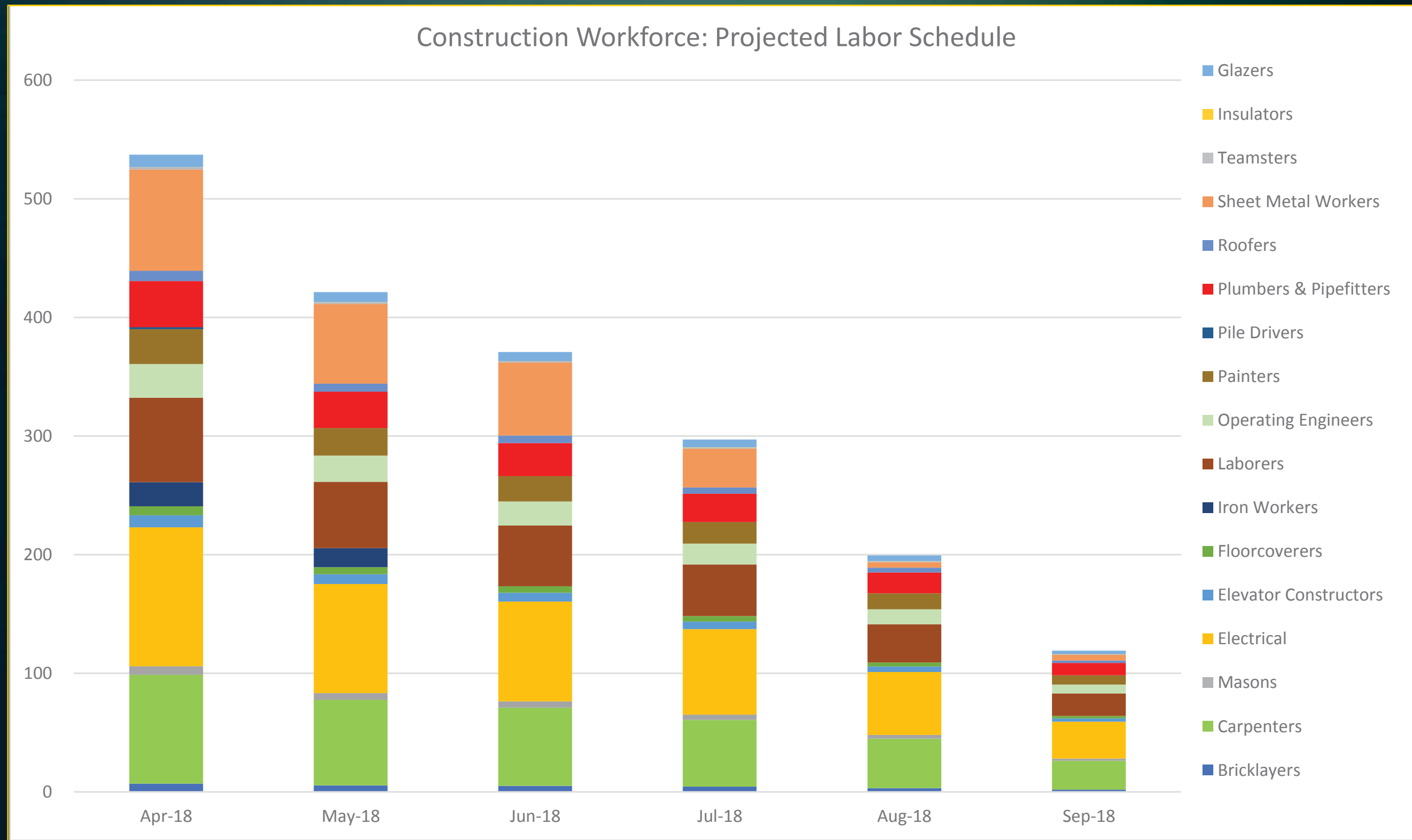
- (1) Statistics include all workforce reports that were received by MGM as of March 31, 2018.
- (2) The Diversity plan approved by the MGC allows reporting to include hours allocated to multiple diversity categories. 5.38% of total workforce hours are included in two of the diversity categories and 0.22% of total workforce hours are included in three diversity categories.
- (3) While this is not a reporting requirement of the approved diversity plan, the total hours worked through 1st Quarter 2018 is as follows:
 - Approximately 36% are from Springfield/ Surrounding Communities
 - Approximately 55% are from Western Massachusetts
 - Approximately 72% are from Massachusetts

WORKFORCE 3 MONTH LOOK AHEAD

1. **Work in Progress** - Water/Sewer/Gas/Electric Infrastructure
2. **Work in Progress** - Generator Switch Gear Area
3. **Work in Progress** - Scaffolding
4. **Work in Progress** - Garage Interior MEP, Sprinklers, Storm
5. **Work in Progress** - MEP Distribution for Podium
6. **Work in Progress** - Garage Elevators
7. **Work in Progress** - Podium roofing
8. **Work in Progress** - Interior Framing
9. **Work in Progress** - Offsite Roadwork
10. **Work in Progress** - Hotel MEP
11. **Work in Progress** - Electrical/ Low Voltage
12. **Work in Progress** - Food Service Equipment
13. **Work in Progress** - Exterior Facade
14. **Work in Progress** - Exterior Windows
15. **Work in Progress** - Daycare
16. **Work in Progress** - Armory Button Up Scope
17. **Work in Progress** - Security/Surveillance
18. **Work in Progress** - Gaming Floor Interior Finishes
19. **Work in Progress** - Banquet Fit Out
20. **Work in Progress** - Cinema MEP
21. **Work in Progress** - Hotel Interior Finishes
22. **Work in Progress** - French Church Build Out
23. **Work in Progress** - Door & Hardware
24. Mar 2018 - Commission of Systems
25. Mar 2018 - Armory Interior Steel
26. Mar 2018 - Casino Carpet
27. Mar 2018 - Plaza Truss install
28. Apr 2018 - Hardscape / Landscape
29. Apr 2018 - Casino Floor Load In
30. May 2018 - Trailer Demobilization
31. June 2018 - DaVinci Park Work
32. June 2018 - Cinema Fit Out
33. June 2018 - Retail Fit Out
34. June 2018 - Murals & Iconic Signage

CONSTRUCTION WORKFORCE

PROJECTED LABOR SCHEDULE



Design & Construction Payments



DESIGN & CONSTRUCTION PAYMENTS

AS OF FEBRUARY 28, 2018

Group	Project Goals	Payments	Variance	Company Count	Value
WBE	10.0%	18.6%	8.6%	67	\$73.7M
MBE	5.0%	6.7%	1.7%	41	\$26.6M
VBE	2.0%	6.5%	4.5%	24	\$25.7M

Notes:

(1) Total Payments through February 28, 2018 are \$396.0M. Total payments is inclusive of \$72.7M in plan approved exemptions.

(2) Includes companies that are certified with the following agencies:

- MBE - Massachusetts Supplier Diversity Office or Greater New England Minority Supplier Development Council.
- WBE - Massachusetts Supplier Diversity Office or Women's Business Enterprise National Council.
- VBE - United States Department of Veteran Affairs or Massachusetts Gaming Commission.

WBE = Woman-owned Business Enterprise; MBE = Minority-owned Business Enterprise; VBE = Veteran-owned Business Enterprise.

Design & Construction Commitments



DESIGN & CONSTRUCTION COMMITMENTS

AS OF MARCH 31, 2018

Group	Project Goals	Commitments	Variance	Company Count	Value
WBE	10.0%	21.7%	11.7%	80	\$116.8M
MBE	5.0%	7.9%	2.9%	46	\$42.5M
VBE	2.0%	6.7%	4.7%	25	\$36.0M

Notes:

(1) Total Commitments through March 31, 2018 are \$539.5M.

(2) Includes companies that are certified with the following agencies:

- MBE - Massachusetts Supplier Diversity Office or Greater New England Minority Supplier Development Council.
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WBE = Woman-owned Business Enterprise; MBE = Minority-owned Business Enterprise; VBE = Veteran-owned Business Enterprise.

Design & Consulting Commitments



DESIGN & CONSULTING COMMITMENTS

AS OF MARCH 31, 2018

Group	Project Goals	Commitments	Company Count	Value
WBE	10.0%	17.2%	21	\$8.2M
MBE	5.0%	14.4%	18	\$6.9M
VBE	2.0%	6.2%	3	\$3.0M

Notes:

(1) Total Commitments through March 31, 2018 are \$47.9M.

(2) Includes companies that are certified with the following agencies:

- MBE - Massachusetts Supplier Diversity Office or Greater New England Minority Supplier Development Council.
- WBE - Massachusetts Supplier Diversity Office or Women's Business Enterprise National Council.
- VBE - United States Department of Veteran Affairs or Massachusetts Gaming Commission.

WBE = Woman-owned Business Enterprise; MBE = Minority-owned Business Enterprise; VBE = Veteran-owned Business Enterprise.

DESIGN & CONSULTING COMMITMENTS

AS OF MARCH 31, 2018

Ref	Company	Scope	Location	Diversity Status
1	AAC Investments, LLC	Interior Design	Los Angeles, CA	WBE
2	AFO Project Consulting, LLC	Construction Consulting	Las Vegas, NV	VBE
3	Akal Engineering, Inc.	Project Commissioning - MEP Services	Boylston, MA	MBE
4	American Project Management	Signage Installation Management	Las Vegas, NV	MBE
5	Andelman & Lelek Engineering, Inc.	Energy Modeling	Norwood, MA	WBE
6	Blackford, LLC	Construction Management	Las Vegas, NV	VBE
7	Black Hawk Group	Consulting Engineer Services	Philadelphia, PA	MBE
8	C&C Consulting Engineers, LLC	Structural Peer Review	Allston, MA	MBE
9	Calvin Consulting Services, LLC	Construction Consulting	Las Vegas, NV	WBE
10	Communications for Design LLC	Design and Project Management Support Services	Northfield, MN	WBE
11	Convergent Technologies	Acoustics/ Audio Visual/ IT/ Low Voltage	Lockport, NY	WBE
12	Copley Wolff Design Group, Inc.	Full Landscape Architectural Services	Boston, MA	WBE
13	Desert Construction Consulting, Ltd	Estimating and Contractor Bidding Services	Henderson, NV	MBE
14	Desman, Inc.	Parking Garage Bridging Documents (LOA)	Boston, MA	MBE
15	Dietz & Company Architects, Inc.	Full Service Architecture and Interior Design	Springfield, MA	WBE
16	Engineers Design Group, Inc.	Structural Engineering Consulting Services	Malden, MA	MBE
17	Erin Chrusciel Photography, LLC	Photography	East Longmeadow, MA	WBE
18	Fernandez & Associates	Fire Protection Design and Code Consulting Services	Byfield, MA	MBE
19	Hamilton Anderson Associates, Inc.	Architectural Services	Detroit, MI	MBE
20	Hi-Rise Graphics, Inc.	Signage Design	Lawrence, MA	MBE
21	Hyde Business Services, LLC	Permit and Community Commitment Coordination	Medina, MN	WBE

Notes:

- (1) Includes companies that are certified with the following agencies:
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 - WBE - Massachusetts Supplier Diversity Office or Women's Business Enterprise National Council.
 - VBE - United States Department of Veteran Affairs or Massachusetts Gaming Commission.
- (2) Green highlighted companies have been paid as of February 28, 2018.
- WBE = Woman-owned Business Enterprise; MBE = Minority-owned Business Enterprise; VBE = Veteran-owned Business Enterprise.

DESIGN & CONSULTING COMMITMENTS

AS OF MARCH 31, 2018

Ref	Company	Scope	Location	Diversity Status
22	Independent Design, LLC	Historical MOA Research/ Signage Design	Quincy, MA	WBE
23	JoAnn Jones	Administrative Services	Henderson, NV	WBE
24	Marshall Moya Design, LLC	Architectural Services	Washington, DC	MBE
25	Maryann Thompson Architects	Architectural Design Services	Henderson, NV	WBE
26	MCLA, Inc.	Lighting	Washington, DC	WBE
27	Moya Design Partners	Interior Design	Henderson, NV	WBE
28	Nitsch Engineering, Inc.	Engineering Services	Boston, MA	WBE
29	Pristine Engineers, Inc.	MEP Peer Review Services	Raynham, MA	MBE
30	Pro Cure, LLC	FFE Project Management	National Harbor, MD	WBE
31	Renderready, LLC	Rendering and Graphic Design	Albuquerque, NM	MBE
32	RSE Associates, Inc.	Engineering Design	Watertown, MA	MBE
33	Sign Design, Inc.	Signage Design	Brockton, MA	WBE
34	Soden Sustainability Consulting, LLC	LEED	Winchester, MA	WBE
35	Spec's Design Group, LLC	Interior Design	Springfield, MA	WBE
36	Stevens & Associates	Façade Stabilization Design	Brattleboro, VT	VBE
37	Timothy Haahs & Associates, Inc.	Architect and Engineer of Record/ Parking Consultant	Blue Bell, PA	MBE
38	Two Twelve	Graphic Designer	New York, NY	WBE
39	US Inspection & Consulting, LLC	Construction Inspections	Lake Havasu City, AZ	MBE
40	VAV International, Inc.	Mechanical Consulting	Woburn, MA	MBE
41	WA Architects, Inc.	Architectural Services	Cleveland, OH	MBE
42	YA Construction Services, LLC	MEP Peer Review	St. Louis, MO	WBE

Notes:

- (1) Includes companies that are certified with the following agencies:
 - MBE - Massachusetts Supplier Diversity Office or Greater New England Minority Supplier Development Council.
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 - VBE - United States Department of Veteran Affairs or Massachusetts Gaming Commission.
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- WBE = Woman-owned Business Enterprise; MBE = Minority-owned Business Enterprise; VBE = Veteran-owned Business Enterprise.

Construction Commitments



CONSTRUCTION COMMITMENTS

AS OF MARCH 31, 2018

Group	Project Goals	Commitments	Company Count	Value
WBE	10.0%	22.1%	59	\$108.6M
MBE	5.0%	7.2%	28	\$35.6M
VBE	2.0%	6.7%	22	\$33.0M

Notes:

(1) Total Commitments through March 31, 2018 are \$491.5M.

(2) Includes companies that are certified with the following agencies:

- MBE - Massachusetts Supplier Diversity Office or Greater New England Minority Supplier Development Council.
- WBE - Massachusetts Supplier Diversity Office or Women's Business Enterprise National Council.
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DIVERSE CONSTRUCTION COMPANIES

AS OF MARCH 31, 2018

Ref	Company	Scope	Location	Diversity Status
1	84 Lumber	Material Supplier	Hampden, MA	WBE
2	Aces Enterprises, LLC	Steel Plate Supplier	Dunlap, IL	VBE
3	AeroSage, LLC	Fire Protection Material Supplier	Tampa, FL	VBE
4	Alares, LLC	Commissioning and Construction Services	Quincy, MA	VBE
5	All American Signs	Signage	Plymouth, MA	VBE
6	Alonzee Consulting	Construction Consulting	Las Vegas, NV	WBE
7	American Environmental, Inc.	Abatement	Holyoke, MA	MBE
8	American Stair Corporation	Stair Supplier	Romeoville, IL	VBE
9	Architectural Products, Inc.	Glass and Glazing	Burlington, CT	WBE
10	Argent Associates, Inc.	Material Vendor	Burlington, CT	WBE
11	Arrow Security Corporation	Security Guard Services	Springfield, MA	VBE
12	Ayala Excavating and Trucking, LLC	Trucking	Springfield, MA	MBE
13	Baron Industries, Inc	Coiling Doors	Woburn, MA	VBE
14	Beacon Light & Supply, Co.	Electrical Supplier	Burlington, CT	WBE
15	BECO Electrical Contractors, Inc.	Electrical	Monson, MA	VBE
16	Berkshire Concrete Cutting, LLC	Saw Cutting	Torrington, CT	WBE
17	Brican, Inc.	General Contracting Services	Springfield, MA	VBE
18	C&C Contractors, LLC	Trucking Services	Springfield, MA	MBE
19	C&D Electronics, Inc.	Cabling, Wiring, Electronics Supplier	Holyoke, MA	MBE

Notes:

(1) Green highlighted companies have worked on site and been paid as of February 28, 2018.

WBE = Woman-owned Business Enterprise; MBE = Minority-owned Business Enterprise; VBE = Veteran-owned Business Enterprise.

DIVERSE CONSTRUCTION COMPANIES

AS OF MARCH 31, 2018

Ref	Company	Scope	Location	Diversity Status
20	C4 Cables	Hotel Electrical Material Supplier	Taunton, MA	WBE
21	Capasso Restoration, Inc.	95 State Masonry Contractor	North Haven, CT	WBE
22	Carl-Louis & Co, Inc.	Plumbing, Pipe Fitting, Heating	Dorchester, MA	MBE
23	Carol's Lighting & Supply Company	Electrical Supplies	Canton, MA	MBE
24	Certified Connection, Inc.	Podium Electrical Material Supplier	Worcester, MA	MBE
25	Central Ceilings, Inc.	Drywall Contractor	South Easton, MA	VBE
26	Chabot & Burnett Construction Co., Inc.	Masonry Contractor	Agawam, MA	WBE
27	Charle George Companies, Inc.	Solid Waste Disposal, Recycling, Trucking	Londonberry, NH	WBE
28	CK Flooring Solutions, Inc.	Carpet Installer	Chicopee, MA	WBE
29	CMJ, LLC	Property Management/Maintenance	Springfield, MA	MBE
30	Connecticut Drywall Finishing, Inc.	Drywall	West Springfield, MA	WBE
31	Connecticut Temperature Controls, LLC	Controls	Newington, CT	VBE
32	Construction Labor Unlimited	Labor/Clean-Up	West Springfield, MA	WBE
33	Coghlin Electrical Contractors, Inc.	Electrical Services	Worcester, MA	WBE
34	C.R. Levesque Trucking Corp.	Hauling & Equipment Transportation	Monson, MA	WBE
35	Critical Power Testing and Maintenance, Inc.	Podium Electrical Commissioning	Amesbury, MA	VBE
36	CSL, Inc.	Daycare Landscaping	Ludlow, MA	WBE
37	Dagle Electrical Construction Corp.	Offsite Improvements - Electrical	Melrose, MA	WBE

Notes:

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DIVERSE CONSTRUCTION COMPANIES

AS OF MARCH 31, 2018

Ref	Company	Scope	Location	Diversity Status
38	Davenport Advisors, LLC	Property Management/ Maintenance	Boston, MA	MBE
39	DeLucca Fence Company, Inc	Offsite Improvements - Guardrail	Methuen, MA	WBE
40	Dependable Masonry Construction Company, Inc.	Masonry and Brickpaving	North Reading, MA	MBE
41	Duray/J.F. Duncan Industries, Inc.	Food Service Equipment Packages	Downey, CA	MBE
42	D & W Construction, LLC	Drywall Finishing, Material & Labor	Winchester, MA	MBE
43	Eagle Elevator Company, Inc.	Elevator Repairs, Service, Maintenance	Boston, MA	VBE
44	EDI Landscape, LLC	Landscaping Services	Hartford, CT	WBE
45	EDM Construction, Inc.	Carpentry & Structural Steel Erection	Merrimac, MA	WBE
46	E L Waterman, Inc.	Pipe Supplier	Foxboro, MA	WBE
47	Evermore Light & Power, Inc.	Electrical	Somerville, MA	WBE
48	Fabiano Oil Corp.	Fuel & Oil Supplier	Wrentham, MA	WBE
49	Federal Concrete, Inc.	Concrete Services	Hopedale, MA	WBE
50	Fisher Contracting Corporation	General Contracting Services	Worcester, MA	WBE
51	Fletcher Sewer & Drain, Inc.	Inspection - FEIR	Ludlow, MA	WBE
52	Folan Waterproofing and Construction Company, Inc.	Masonry Contractors & Waterproofing	South Easton, MA	WBE
53	Frisoli Electric, Inc.	Electrical	Holbrook, MA	VBE
54	Front Line, Inc.	Final Cleaning	Hopedale, MA	WBE
55	Gomes Construction Co. Inc.	Utility Connections	Ludlow, MA	WBE

Notes:

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DIVERSE CONSTRUCTION COMPANIES

AS OF MARCH 31, 2018

Ref	Company	Scope	Location	Diversity Status
56	Granite City Electric Supply Company, Inc.	Electrical Supplier	Quincy, MA	WBE
57	Great In Counters, Inc.	Natural Stone & Quarts Fabrication	Smithfield, RI	WBE
58	Green Insulation, Inc.	Insulation	Adams, MA	WBE
59	H B Welding, Inc.	Steel, Welding, Iron Work	Johnston, RI	WBE
60	Hiway Safety Systems, Inc	Offsite Improvements - Traffic line striping	Rockland, MA	WBE
61	Homeland Mechanical, LLC	Pipe Supplier	Quincy, MA	VBE
62	Industrial Flame Cutting, Inc.	Steel Plate Supplier	Beacon Falls, CT	VBE
63	J.J. Curran & Sons, Inc.	Specialty Flooring	Albany, NY	WBE
64	JMK Building Supply, Inc	Drywall	Colchester, CT	WBE
65	JRL Construction, Inc.	General Contractor - Demolition	Springfield, MA	VBE
66	Kittredge Equipment Company, Inc.	Kitchen Equipment	Agawam, MA	WBE
67	L.K. Sheet Metal, Inc.	Sheet Metal	East Hartford, CT	WBE
68	Larry's Trucking Co.	Trucking	Springfield, MA	MBE
69	Lindon Group	Piping Materials	East Providence, RI	WBE
70	Liquore Sand & Gravel, LLC	Trucking and Materials	Enfield, CT	VBE
71	M. Frank Higgins & Co., Inc.	Casino Tile and Stone	Newington, CT	WBE
72	Mastercraft Floor Covering, Inc.	Carpet Installation	Glenpool, OK	WBE
73	McElroy Scenic Service, LLC	Millwork Fabricator	Ashley Falls, MA	WBE
74	Medeiros Hydroseeding & Landscaping Construction, Inc.	Trucking and Soil Materials	Monson, MA	MBE
75	Moor Metals, Inc.	Sales and Distribution of Metals	Holliston, MA	MBE

Notes:

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DIVERSE CONSTRUCTION COMPANIES

AS OF MARCH 31, 2018

Ref	Company	Scope	Location	Diversity Status
76	Ms. Pipe, LLC	Procurement of Valves, Pipes and Fittings	South Windsor, CT	WBE
77	Multi-Residential Kitchens	Cabinetry, Countertops, Millwork, Install	Hagerstown, MD	WBE
78	New Bedford Floor Covering Sales Company, Inc	Floor Covering Supplier	New Bedford, MA	MBE
79	New England Foundation Company, Inc.	Helical Piles	Boston, MA	WBE
80	Northeastern Steel Corporation	Steel Distributor	Revere, MA	MBE
81	Orissa, LLC	Cleaning Service	Rocky Hill, CT	MBE
82	Performance Testing & Balancing LLC	Testing & Balancing	South Hampton, MA	VBE
83	Piping Systems, Inc.	HVAC	Assonet, MA	WBE
84	Protocol Management Services, Inc.	Raised Access Floors Material Supplier	North Attleboro, MA	WBE
85	Quinette King Consulting	Blackout Paint Supplier	Las Vegas, NV	MBE
86	Rebars & Mesh, Inc.	Concrete	Haverhill, MA	WBE
87	Regis Steel Corporation	Steel Erection/ Reinforcing	Fall River, MA	MBE
88	S&F Concrete Contractors, Inc.	Concrete	Hudson, MA	MBE
89	S-Cel-O, LLC	95 State Painting	Springfield, MA	MBE
90	Security Construction Services, Inc.	Fencing	Hudson, MA	WBE
91	SOS Corporation	Construction Cleaning, Selective Interior Demolition	Milford, MA	WBE
92	Steere Engineering, Inc.	Engineering Services	Warwick, RI	WBE
93	Strategic Environmental Services, Inc.	Environmental Consultants	Sutton, MA	WBE

Notes:

(1) Green highlighted companies have worked on site and been paid as of February 28, 2018.

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DIVERSE CONSTRUCTION COMPANIES

AS OF MARCH 31, 2018

Ref	Company	Scope	Location	Diversity Status
94	Sullivan and Narey Construction, Inc.	Armory Building Masonry	Holyoke, MA	VBE
95	Superior Caulking & Waterproofing	Caulking & Waterproofing	Palmer, MA	VBE
96	Supplies Exchange Systems	Materials Supplier	Dorchester, MA	MBE
97	Tavares, LLC	Fireproofing	Providence, RI	MBE
98	T & M Equipment Corporation	Excavating Contractor	Springfield, MA	VBE
99	Titan Roofing Company	Roofing	Springfield, MA	MBE
100	Total Mechanical Service Corp.	Pool Mechanical Contractor	Plymouth, MA	MBE
101	Triton Leasing and Rental, Inc.	Demolition & Abatement	Feeding Hills, MA	WBE
102	Turtle & Hughes, Inc.	Podium Unistrut Supplier	Linden, NJ	WBE
103	United Personnel Services, Inc.	Kitchen Equipment Labor	Springfield, MA	WBE
104	Ultimate Abatement Company, Inc.	Abatement	Plainfield, MA	WBE
105	Welch Associates Land Surveyors, Inc.	Land Surveying	West Bridgewater, MA	WBE
106	West Floor Covering, Inc.	Sales and Installation of Floor Coverings	Pembroke, MA	WBE
107	Willow Tree Outdoor, LLC	Landscape	Springfield, MA	WBE
108	Woodchuck's Building & Hone Center	Construction Supplier	Rockland, MA	MBE
109	Younger Brothers Construction, LLC	Materials Supplier	Watertown, MA	MBE

Notes:

(1) Green highlighted companies have worked on site and been paid as of February 28, 2018.

WBE = Woman-owned Business Enterprise; MBE = Minority-owned Business Enterprise; VBE = Veteran-owned Business Enterprise.

APPENDIX C

CONSTRUCTION WORKFORCE STATISTICS AS OF MARCH 31, 2018

MGM Springfield

Workforce Diversity Report (By Company)

As of: March 31, 2018

Reference	Company	This Month's Workforce Diversity Statistics								Project To Date Workforce Diversity Statistics							
		Employee Count	This Month's Total Hours	Women		Minority		Veteran		Employee Count	Project To Date Total Hours	Women		Minority		Veteran	
				Hours	%	Hours	%	Hours	%			Hours	%	Hours	%	Hours	%
121	Southern New England Electrical Testing, LLC	-	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	4	1,129.00	0.00	0.00%	0.00	0.00%	356.00	31.53%
122	Stamford Wrecking	1	8.00	0.00	0.00%	8.00	100.00%	0.00	0.00%	19	2,629.75	76.00	2.89%	445.50	16.94%	244.00	9.28%
123	Sullivan & Narey Construction Co., Inc.	3	151.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	19	3,841.50	22.50	0.59%	634.50	16.52%	115.00	2.99%
124	Superior Caulking & Waterproofing Co., Inc.	-	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	12	1,018.50	0.00	0.00%	277.50	27.25%	4.00	0.39%
125	T & M Equipment Corporation	-	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	70	32,192.05	4,787.00	14.87%	5,673.55	17.62%	1,448.50	4.50%
126	Tavares, LLC	-	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	9	2,974.00	254.00	8.54%	326.00	10.96%	0.00	0.00%
127	Tech Valley Contracting, LLC	-	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	8	2,018.00	206.00	10.21%	0.00	0.00%	0.00	0.00%
128	Tishman	13	1,800.00	480.00	26.67%	640.00	35.56%	0.00	0.00%	27	36,461.00	8,741.00	23.97%	8,760.00	24.03%	7,120.00	19.53%
129	Titan Roofing, Inc.	24	1,522.25	100.00	6.57%	34.00	2.23%	41.25	2.71%	117	30,435.50	272.25	0.89%	5,163.50	16.97%	2,193.00	7.21%
130	T.J. Conway Company	13	1,127.50	0.00	0.00%	281.50	24.97%	249.50	22.13%	80	52,818.50	2,237.00	4.24%	8,677.50	16.43%	9,494.50	17.98%
131	Triton Leasing and Rental, Inc.	-	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	35	3,187.50	0.00	0.00%	1,547.50	48.55%	239.00	7.50%
132	Ultimate Abatement Company, Inc.	-	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	47	10,430.50	3,632.50	34.83%	10,119.50	97.02%	0.00	0.00%
133	Unistrut International Corporation	-	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	25	5,477.50	586.00	10.70%	1,069.00	19.52%	184.00	3.36%
134	Universal Electric Co.	-	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	18	5,635.00	556.50	9.88%	1,284.50	22.80%	394.00	6.99%
135	Wallco Installations, LLC	-	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	9	527.00	98.00	18.60%	199.00	37.76%	93.00	17.65%
136	Whitehawk Construction Company Inc.	8	240.00	32.00	13.33%	0.00	0.00%	40.00	16.67%	13	983.00	48.00	4.88%	16.00	1.63%	89.00	9.05%
137	William Roberts Electric Co., Inc.	-	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	22	12,444.50	488.00	3.92%	220.00	1.77%	0.00	0.00%
138	Willow Tree Outdoor, LLC	-	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	5	261.50	0.00	0.00%	105.50	40.34%	0.00	0.00%
139	Wolfe House Movers, LLC	-	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	10	1,194.50	0.00	0.00%	306.00	25.62%	228.00	19.09%
140	Wolverine Fire Protection Co	20	1,750.00	78.00	4.46%	210.00	12.00%	0.00	0.00%	34	25,729.50	1,744.00	6.78%	4,938.00	19.19%	1,615.00	6.28%
141	Worcester Elevator Co., Inc.	-	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	2	12.00	0.00	0.00%	0.00	0.00%	6.00	50.00%
Total - Unions		850	80,300.00	6,143.25	7.65%	15,741.75	19.60%	6,340.75	7.90%	4,628	1,645,928.68	126,318.46	7.67%	368,672.95	22.40%	153,650.50	9.34%
142	On-Site Design / Management	125	11,992.55	2,032.30	16.95%	1,717.50	14.32%	1,104.50	9.21%	522	309,055.68	46,953.40	15.19%	50,375.33	16.30%	34,695.30	11.23%
Total		975	92,292.55	8,175.55	8.86%	17,459.25	18.92%	7,445.25	8.07%	5,150	1,954,984.36	173,271.86	8.86%	419,048.28	21.43%	188,345.80	9.63%

Totals - Overall			
Group	Project Goals	Project To Date	Delta
Women	6.90%	8.86%	1.96%
Minority	15.30%	21.43%	6.13%
Veteran	8.00%	9.63%	1.63%

Notes:

(1) Statistics include all workforce reports that were received by MGM as of March 31, 2018

(2) The total number of unique union workers that have worked on site is approximately 4,173. The 4,628 union workers identified above includes workers that have worked for multiple companies.

MGM Springfield
 Workforce Diversity Report (By Union)
 As of: March 31, 2018

Reference	Union	This Month's Workforce Diversity Statistics								Project To Date Workforce Diversity Statistics							
		Employee Count	This Month's Total Hours	Women		Minority		Veteran		Employee Count	Project To Date Total Hours	Women		Minority		Veteran	
				Hours	%	Hours	%	Hours	%			Hours	%	Hours	%	Hours	%
65	Laborers Local #455	1	8.00	0.00	0.00%	8.00	100.00%	0.00	0.00%	23	5,723.50	1,496.00	26.14%	5,723.50	100.00%	0.00	0.00%
66	Laborers Local #473	1	11.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	11	2,487.50	0.00	0.00%	2.00	0.08%	0.00	0.00%
67	Laborers Local #547	0	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	7	2,039.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
68	Laborers Local #560	0	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	3	176.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
69	Laborers Local #596	28	2,482.50	386.00	15.55%	364.00	14.66%	168.00	6.77%	210	66,553.25	7,157.00	10.75%	18,343.00	27.56%	3,713.00	5.58%
70	Laborers Local #609	2	33.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	22	1,621.00	0.00	0.00%	89.00	5.49%	122.50	7.56%
71	Laborers Local #610	0	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	12	314.50	0.00	0.00%	14.00	4.45%	0.00	0.00%
72	Laborers Local #611	9	587.50	0.00	0.00%	445.00	75.74%	0.00	0.00%	16	1,248.50	0.00	0.00%	1,003.25	80.36%	0.00	0.00%
73	Laborers Local #665	0	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	9	1,659.50	32.00	1.93%	1,659.50	100.00%	0.00	0.00%
74	Laborers Local #675	0	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	1	133.50	0.00	0.00%	133.50	100.00%	0.00	0.00%
75	Laborers Local #88 [Tunnel Workers]	0	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	4	338.50	0.00	0.00%	8.00	2.36%	41.00	12.11%
76	Laborers Local #721	0	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	1	33.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
77	Laborers Local #876	0	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	1	40.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
78	Laborers Local #999	79	6,050.25	1,182.50	19.54%	2,032.25	33.59%	0.00	0.00%	568	164,736.46	26,977.21	16.38%	53,865.50	32.70%	15,110.00	9.17%
79	Laborers Local #1000	0	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	3	24.00	8.00	33.33%	8.00	33.33%	0.00	0.00%
80	Massachusetts Laborers' District Council	0	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	11	962.00	0.00	0.00%	85.00	8.84%	96.00	9.98%
81	Nevada Laborer's Local #872	0	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	4	1,816.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
82	Nevada Painters Local #159	0	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	11	1,396.00	144.00	10.32%	92.00	6.59%	0.00	0.00%
83	NY Bricklayers #2	0	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	1	4.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
84	Operating Engineers Local #4	2	17.50	0.00	0.00%	0.00	0.00%	0.00	0.00%	16	1,686.50	0.00	0.00%	20.00	1.19%	0.00	0.00%
85	Operating Engineers Local #478	0	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	6	668.00	0.00	0.00%	171.50	25.67%	0.00	0.00%
86	Operative Plasterers and Cement Masons International Association, Local 40	22	2,238.00	108.00	4.83%	697.00	31.14%	247.00	11.04%	39	14,960.50	371.00	2.48%	3,158.00	21.11%	2,243.00	14.99%
87	Painters and Allied Trades 1M	1	208.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	13	2,516.00	121.00	4.81%	390.00	15.50%	0.00	0.00%
88	Painters and Allied Trades District Council #35	21	2,469.00	124.00	5.02%	1,054.00	42.69%	141.00	5.71%	103	29,234.50	1,628.00	5.57%	7,189.50	24.59%	1,874.00	6.41%
89	Pile Drivers Local #56	0	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	18	2,114.00	0.00	0.00%	468.50	22.16%	180.50	8.54%
90	Plasterers and Cement Masons Local #534	0	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	59	2,885.00	0.00	0.00%	938.00	32.51%	202.00	7.00%
91	Plumbers & Pipefitters #104	65	4,764.50	349.00	7.33%	537.50	11.28%	545.50	11.45%	353	171,452.62	7,218.00	4.21%	23,195.00	13.53%	21,067.00	12.29%
92	Plumbers & Pipefitters Local #777	5	193.00	0.00	0.00%	0.00	0.00%	68.00	35.23%	15	3,849.00	0.00	0.00%	144.00	3.74%	1,215.00	31.57%
93	Roofers #248	16	926.50	0.00	0.00%	32.50	3.51%	0.00	0.00%	94	26,081.00	0.00	0.00%	4,881.00	18.71%	1,337.50	5.13%
94	Sheet Metal Workers #17	0	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	4	116.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
95	Sheet Metal Workers #19	2	164.00	0.00	0.00%	0.00	0.00%	82.00	50.00%	5	1,196.00	0.00	0.00%	0.00	0.00%	506.00	42.31%
96	Sheet Metal Workers #40	6	541.00	0.00	0.00%	98.00	18.11%	0.00	0.00%	29	12,172.00	0.00	0.00%	1,372.00	11.27%	0.00	0.00%
97	Sheet Metal Workers #63	29	1,966.50	220.00	11.19%	272.50	13.86%	0.00	0.00%	106	49,034.00	4,202.00	8.57%	9,353.00	19.07%	4,625.50	9.43%
98	Sheet Metal Workers #83	0	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	2	17.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
99	Sprinkler Fitters #669	20	1,750.00	78.00	4.46%	210.00	12.00%	0.00	0.00%	43	27,083.50	1,744.00	6.44%	5,194.00	19.18%	1,615.00	5.96%
100	Teamsters' #404	0	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	10	972.50	114.50	11.77%	32.00	3.29%	0.00	0.00%
101	Teamsters Local #25	0	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	7	111.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
102	United Union of Roofers, Waterproofers and Allied Workers/ Local Union #12	0	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	2	761.50	0.00	0.00%	0.00	0.00%	0.00	0.00%
103	United Union of Roofers, Waterproofers and Allied Workers/ Local Union #9	0	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%	1	270.50	0.00	0.00%	270.50	100.00%	0.00	0.00%
Subtotal - Other Unions		852	80,300.00	6,143.25	7.65%	15,741.75	19.60%	6,340.75	7.90%	4,935	1,645,928.68	126,318.46	7.67%	368,672.95	22.40%	153,650.50	9.34%
104	On-Site Design / Management	125	11,992.55	2,032.30	16.95%	1,717.50	14.32%	1,104.50	9.21%	522	309,055.68	46,953.40	15.19%	50,375.33	16.30%	34,695.30	11.23%
Total		977	92,292.55	8,175.55	8.86%	17,459.25	18.92%	7,445.25	8.07%	5,457	1,954,984.36	173,271.86	8.86%	419,048.28	21.43%	188,345.80	9.63%

Totals - Overall			
Group	Project Goals	Project To Date	Delta
Women	6.90%	8.86%	1.96%
Minority	15.30%	21.43%	6.13%
Veteran	8.00%	9.63%	1.63%

Notes:

- (1) Statistics include all workforce reports that were received by MGM as of March 31, 2018.
- (2) The total number of unique union workers that have worked on site is approximately 4,173. The 4,935 union workers identified above includes workers that have worked for multiple companies and/or multiple unions.

APPENDIX D

LETTER REGARDING COST OF CONSTRUCTION AND CAPITALIZATION OF GAMING LICENSE



May 22, 2018

Massachusetts Gaming Commission
101 Federal Street, 12th Floor
Boston, MA 02110

Re: Quarterly Report – First Quarter 2018

Dear Commissioners:

In accordance with 205 CMR 135.02(5)(a) of the Massachusetts Gaming Commission Monitoring of Project Construction and Licensee Requirements (the “Monitoring Regulations”), please see below for the costs of construction, infrastructure improvements and related costs incurred by Blue Tarp reDevelopment, LLC (“MGM”) through March 31, 2018 in connection with the development of MGM Springfield project in Springfield, Massachusetts (the “Project”) compared to MGM’s cost estimates as of that date, which costs have been calculated in accordance with 205 CMR 122.03: Costs Included in the Calculation of Capital Investment.

Eligible Capital Costs

Total estimated eligible capital costs is \$729.1mm. This total consists of: (i) \$616.5mm for construction and design; (ii) \$65.5mm for furniture, fixture, and equipment, and (iii) \$47.1mm for operating supplies and equipment. As of March 31, 2018, the following amounts have been incurred toward those categories: (i) \$509.4mm for construction and design; (ii) \$12.0mm for furniture, fixture, and equipment; and (iii) \$6.0mm for operating supplies and equipment.

Ineligible Costs

Total estimated ineligible costs include: (iv) \$85.0mm for license/application fee; (v) \$135.0mm for pre-opening expenses and host community costs; (vi) \$9.4mm for project contingency; (vii) \$60.7mm for land; and (viii) \$75.5mm for capitalized interest. As of March 31, 2018, the following amounts have been incurred toward those categories: (iv) \$85.0mm for license/application fee; (v) \$82.1mm for pre-opening expenses and host community costs; (vi) \$0.0mm in project contingency costs; (vii) \$60.7mm for land; and (viii) \$47.4mm for capitalized interest.

In addition, in accordance with 205 CMR 135.02(b) of the Monitoring Regulations, I direct you to the publicly-filed financial statements of MGM Resorts International, the parent company of Blue Tarp reDevelopment, LLC (the “Licensee”), including MGM’s Quarterly Report on Form 10-Q for the quarter period ended March 31, 2018, filed with Securities and Exchange Commission (the “SEC”) on May 7, 2018, which is available at www.sec.gov. As reflected in these financial statements, the Licensee has sufficient resources in order to meet all expected financial obligations

relating to the completion of the gaming establishment and related infrastructure improvements associated with the Project.

I hereby certify that the foregoing information is truthful and accurate to the best of my knowledge and belief.

Sincerely,

A handwritten signature in black ink, appearing to read 'CW', with a long horizontal flourish extending to the right.

Courtney Wenleder
Vice President & CFO

cc: Michael Mathis, President & COO
Seth N. Stratton, Vice President & Legal Counsel
Edward Pikula, Esq., Springfield City Solicitor

APPENDIX E

CONSTRUCTION SITE PROGRESS IMAGES FOR Q1 2018

AERIAL PROGRESS



Aerial View - March 19, 2018

AERIAL PROGRESS



Aerial View - March 19, 2018

95 STATE STREET



95 State 8th Floor Exec Offices



95 State 4th Floor Training Room



95 State 8th Floor



95 State 3rd Floor

HOTEL EXTERIOR PROGRESS



Main Entrance Construction



HOTEL EXTERIOR PROGRESS



Main Street Facade Construction



HOTEL ROOM PROGRESS



Hotel Room



PODIUM INTERIOR PROGRESS



South End Market



Cal Mare



Chandler Steakhouse

PODIUM INTERIOR PROGRESS



73 State Street Dome Construction



ENTERTAINMENT PROGRESS



Entertainment Block Facade Construction



ENTERTAINMENT PROGRESS



Entertainment Block Facade Construction



Entertainment Block Facade Construction

ARMORY PROGRESS

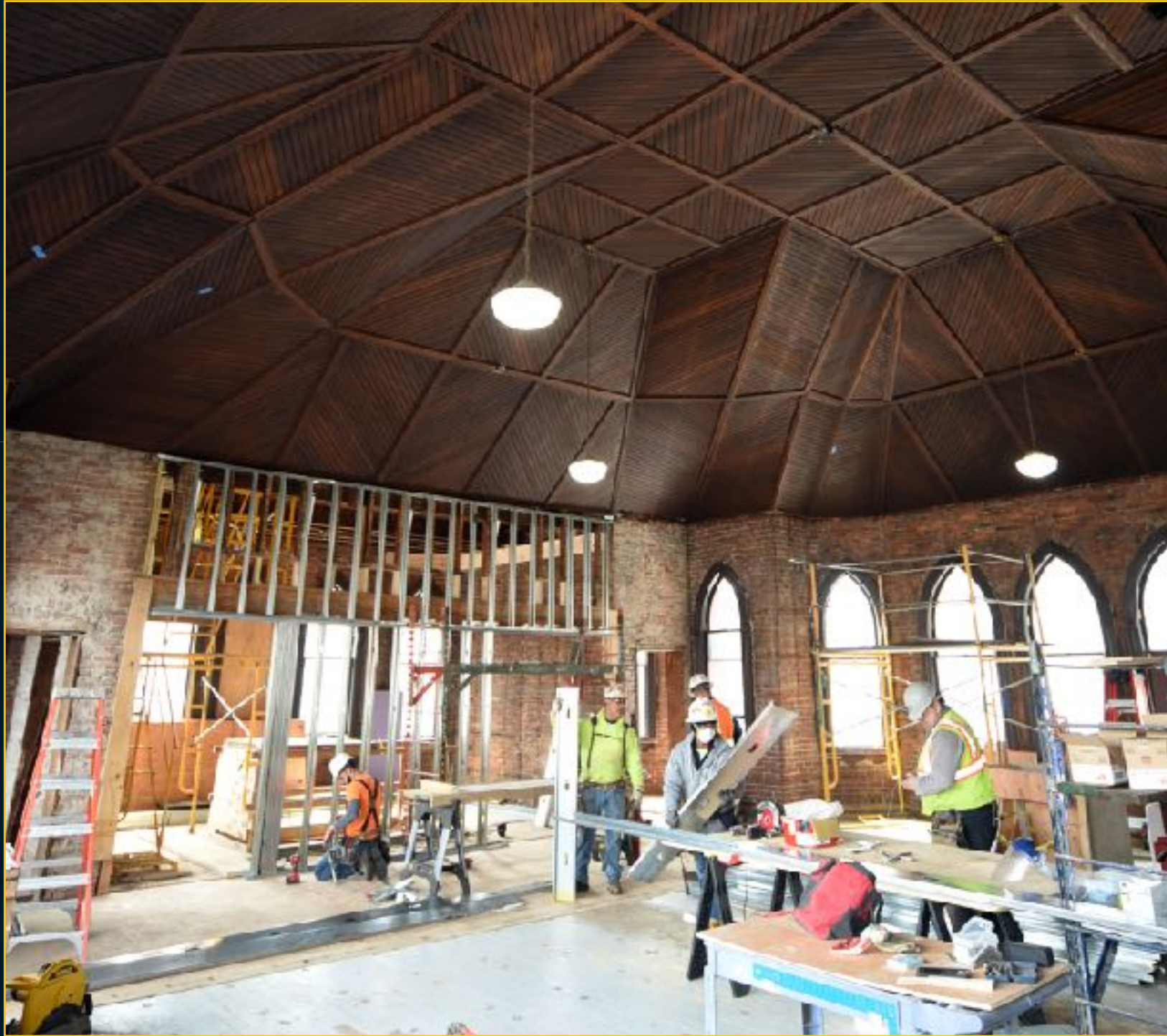


Armory Exterior Construction



Armory Interior Construction

CHURCH PROGRESS



Church Interior Construction



Church Exterior Construction

EARLY CHILDHOOD CENTER



Early Childhood Center Construction



Early Childhood Center Construction



Early Childhood Center Construction



Early Childhood Center Construction

OFFSITE TRAFFIC



Union Street and East Columbus



Union Street



TO: Chairman Crosby, Commissioner Cameron, Commissioner O'Brien,
Commissioner Stebbins, Commissioner Zuniga

FROM: Paul Connelly, Director of Licensing

DATE: May 22, 2018

RE: Gaming Beverage License Application: MGM Springfield

SUMMARY

The Division of Licensing is presenting the attached application for a Gaming Beverage License from MGM Springfield to the Commission for consideration and comment. The Division of Licensing is not forwarding this application to the Commission with a recommendation per 205CMR 136.03(3), but rather, wanted to provide the Commission with ample opportunity to consider the application, given the unique nature of the 4AM request. This application will be supplemented with additional information regarding layout and monitoring of the outdoor plaza, as well as Jointly Responsible Parties prior to the Division of Licensing submitting to the Commission for approval at a future meeting.

BACKGROUND

MGM Springfield is submitting an application for a Gaming Beverage License pursuant to 205 CMR 136. The application is substantially complete, and contains requests for 22 licensed areas (18 on the ground floor and 4 on the second floor). Generally, each of these areas contains a request for alcohol service between the hours of 8AM – 2AM. For the Gaming Floor however, MGM Springfield has requested alcohol service between the hours of 8AM and 4AM, which is newly allowed under Section 116 of HB3800 – An Act making appropriations for fiscal year 2018, signed by Governor Baker in July of 2017. This section reads as follows:

SECTION 116. Notwithstanding any general or special law or regulation to the contrary, in issuing a gaming beverage license pursuant to section 26 of chapter 23K of the General Laws, the Massachusetts gaming commission shall describe the scope of the particular license and any restrictions and limitations, provided, however, that a gaming beverage license may permit the sale or distribution of alcoholic beverages beyond the hour of 2 a.m. only to patrons who are actively engaged in gambling as defined in section 2 of said chapter 23K; and provided, further, that a



Massachusetts Gaming Commission

gaming beverage license shall not permit the sale or distribution of alcoholic beverages between the hours of 4 a.m. and 8 a.m.

While the Commission may condition any part of the gaming beverage license if it determines that the application may in some way compromise the integrity of gaming and/or public health, welfare, or safety, please note that Section 116 itself conditions the sale or distribution of alcohol only to those patrons actively engaged in gambling.

Though substantially complete, MGM Springfield will be required to submit additional information – as highlighted in their application – before their application will be forwarded to Commission with a recommendation that it be approved. This information includes, among other things, further detail on physical features to be included in the outdoor plaza to provide adequate assurance that the interests of the integrity of gaming and/or public health, welfare or safety are met. Specifically, MGM Springfield will provide additional detail regarding physical barriers and signage, as well as plans to monitor the outdoor plaza area.

Additional information necessary to deem the application complete may also include information requested by the Commission as a result of the discussion at this (and subsequent) meetings.



Massachusetts Gaming Commission



GAMING BEVERAGE LICENSE APPLICATION FORM

REASON FOR FILING APPLICATION

NAME OF GAMING LICENSEE

Blue Tarp reDevelopment, LLC

ADDRESS OF GAMING ESTABLISHMENT

One MGM Way
Springfield, MA 01103

NAME OF CONTACT INDIVIDUAL FOR PURPOSES OF THE PROCESS

Seth N. Stratton, Vice President & Legal Counsel

CONTACT INDIVIDUAL TELEPHONE NUMBER AND EMAIL ADDRESS

Telephone: (413) 273-5333 / E-mail Address: sstratton@mgmspringfield.com

FEE

The fee for a gaming beverage license is **\$15,000**.

LICENSED AREAS

A licensed area is a specific, limited and defined space within a gaming establishment wherein the sale, distribution, or storage of alcoholic beverages to be drunk on the premises is permitted pursuant to a gaming beverage license. A licensed area application on page 2 must be submitted for each area of the gaming establishment that the gaming licensee desires to have designated as a licensed area.

A floor plan of the gaming establishment indicating the location of each licensed area identified below, and a diagram of each licensed area, must accompany the submission of this application. If alcoholic beverages will be stored outside of a licensed area, storage areas must be identified on the floor plan.

PROOF OF INSURANCE

Please attach proof of insurance to this application demonstrating liquor liability insurance for bodily injury or death for a minimum amount of \$250,000 on account of injury to or death of 1 person, and \$500,000 on account of any 1 accident resulting in injury to or death of more than 1 person. The policy shall have no annual aggregate limit.

IMPORTANT INFORMATION

The Massachusetts Public Records Law (Law), <http://www.sec.state.ma.us/pre/preidx.htm> found in Chapter 66, Section 10 of the Massachusetts General Laws, applies to records made or received by a Massachusetts governmental entity. Unless the requested records fall under an exemption to the Law, the responsive documents must be made available to the requester. A list of exemptions may be found in Chapter 4, Section 7(26) of the Massachusetts General Laws.

LICENSED AREA APPLICATION

Please use a separate LICENSED AREA APPLICATION form for each licensed area and attach each sheet, along with a floor plan and licensed area diagrams to this application.

NAME OF LICENSED AREA (e.g. – function hall, XYZ Restaurant, gaming area, etc.)

See attached Appendix for Licensed Areas identified as Numbers 1-22 on the Table of Contents

DESCRIPTION OF LICENSED AREA

DESCRIPTION OF THE LICENSED AREA INCLUDING BUT NOT LIMITED TO: BUSINESS CONCEPT, DESCRIPTION OF AREA INCLUDING WHETHER THE AREA IS CLOSED OR OPEN SPACE, NUMBER AND LOCATION OF ALCOHOLIC BEVERAGE DISPENSING AREAS, AND PLACEMENT OF EXITS.

(NOTE: A FLOOR PLAN OF THE LICENSED AREA DEPICTING THESE INDIVIDUAL ELEMENTS SHALL BE ATTACHED).

NUMBER AND/OR COLOR OF AREA ON FLOOR PLAN:

See attached Appendix

See attached Appendix for Licensed Areas identified as Numbers 1-22 on the Table of Contents and as depicted on the Ground Floor (1 of 2), Second Floor or Pool Area Floor Plans.

Each Licensed Area is further described on its corresponding individual diagram included in the Appendix.

HOURS OF OPERATION

See attached Appendix

CAPACITY OF LICENSE AREA

See attached Appendix

WILL YOU PROVIDE BOTTLE SERVICE? YES NO IF YES, PLEASE ELABORATE

In certain Licensed Areas only.

See attached Appendix for details.

ALCOHOL STORAGE

DESCRIBE THE MANNER IN WHICH ALCOHOLIC BEVERAGES WILL BE STORED AND SECURED WHEN LICENSED AREA IS NOT IN USE. (IF STORAGE AREA IS OUTSIDE OLF LICENSED AREA, THIS STORAGE AREA SHALL BE DEPICTED ON THE FLOOR PLAN).

See attached Appendix

NAME AND EMPLOYEE LICENSE/REGISTRATION NUMBER OF MANAGER OF LICENSED AREA

Anthony Caratozzolo, Vice President, Food & Beverage / MGC License No. N GSKS0008


JOINTLY RESPONSIBLE PERSON

IDENTIFY THE JOINTLY RESPONSIBLE PERSON (IF ANY) FOR THE LICENSED AREA BY NAME, CONTACT INFORMATION, VENDOR LICENSE OR REGISTRATION NUMBER, AND ATTACH EVIDENCE THAT THE LICENSEE MAINTAINS AUTHORITY OVER THE JOINTLY RESPONSIBLE PERSON.

See attached Appendix for Licensed Areas 16, 17 and 22

ATTESTATION

I Seth N. Stratton, hereby affirm under the pains and penalties of perjury that the information contained in this application, including all attachments, is true and accurate to the best of my knowledge and understanding.


Signature

Seth N. Stratton
Print Name

Vice President & Legal Counsel
Title

5/22/18
Date



CERTIFICATE OF LIABILITY INSURANCE

DATE(MM/DD/YYYY)
05/07/2018

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Aon Risk Insurance Services West, Inc. Los Angeles CA Office 707 Wilshire Boulevard Suite 2600 Los Angeles CA 90017-0460 USA	CONTACT NAME: PHONE (A/C. No. Ext): (866) 283-7122 FAX (A/C. No.): (800) 363-0105	
	E-MAIL ADDRESS:	
INSURED MGM Resorts International & its subsidiaries Risk Management Department 71 East Harmon Avenue Las Vegas NV 89109-4539 USA	INSURER(S) AFFORDING COVERAGE	
	INSURER A: Zurich American Ins Co	
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
INSURER F:		
		NAIC # 16535

COVERAGES **CERTIFICATE NUMBER:** 570071072215 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. **Limits shown are as requested**

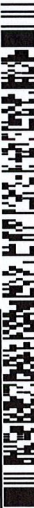
INSR LTR	TYPE OF INSURANCE	ADDITIONAL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			GLO427988509 SIR applies per policy terms & conditions	07/01/2017	07/01/2018	EACH OCCURRENCE	\$1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$1,000,000
							MED EXP (Any one person)	Excluded
							PERSONAL & ADV INJURY	\$1,000,000
							GENERAL AGGREGATE	\$25,000,000
							PRODUCTS - COMP/OP AGG	\$3,000,000
							Liquor Liability	\$1,000,000
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident)	
							BODILY INJURY (Per person)	
							BODILY INJURY (Per accident)	
							PROPERTY DAMAGE (Per accident)	
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION						EACH OCCURRENCE	
							AGGREGATE	
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR / PARTNER / EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						PER STATUTE	OTH-ER
							E.L. EACH ACCIDENT	
							E.L. DISEASE-EA EMPLOYEE	
							E.L. DISEASE-POLICY LIMIT	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 RE: Evidence of Insurance.
 Named Insured (s): MGM Resorts International including all subsidiaries, affiliates & allied companies, corporations or entities owned or controlled, now in existence or as may hereafter be created.

CERTIFICATE HOLDER Massachusetts Gaming Commission 101 Federal St., 12th Floor Boston MA 02110-1857 USA	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Aon Risk Insurance Services West Inc.</i>
---	--

Holder Identifier :

Certificate No : 570071072215



Appendix to Gaming Beverage License Application

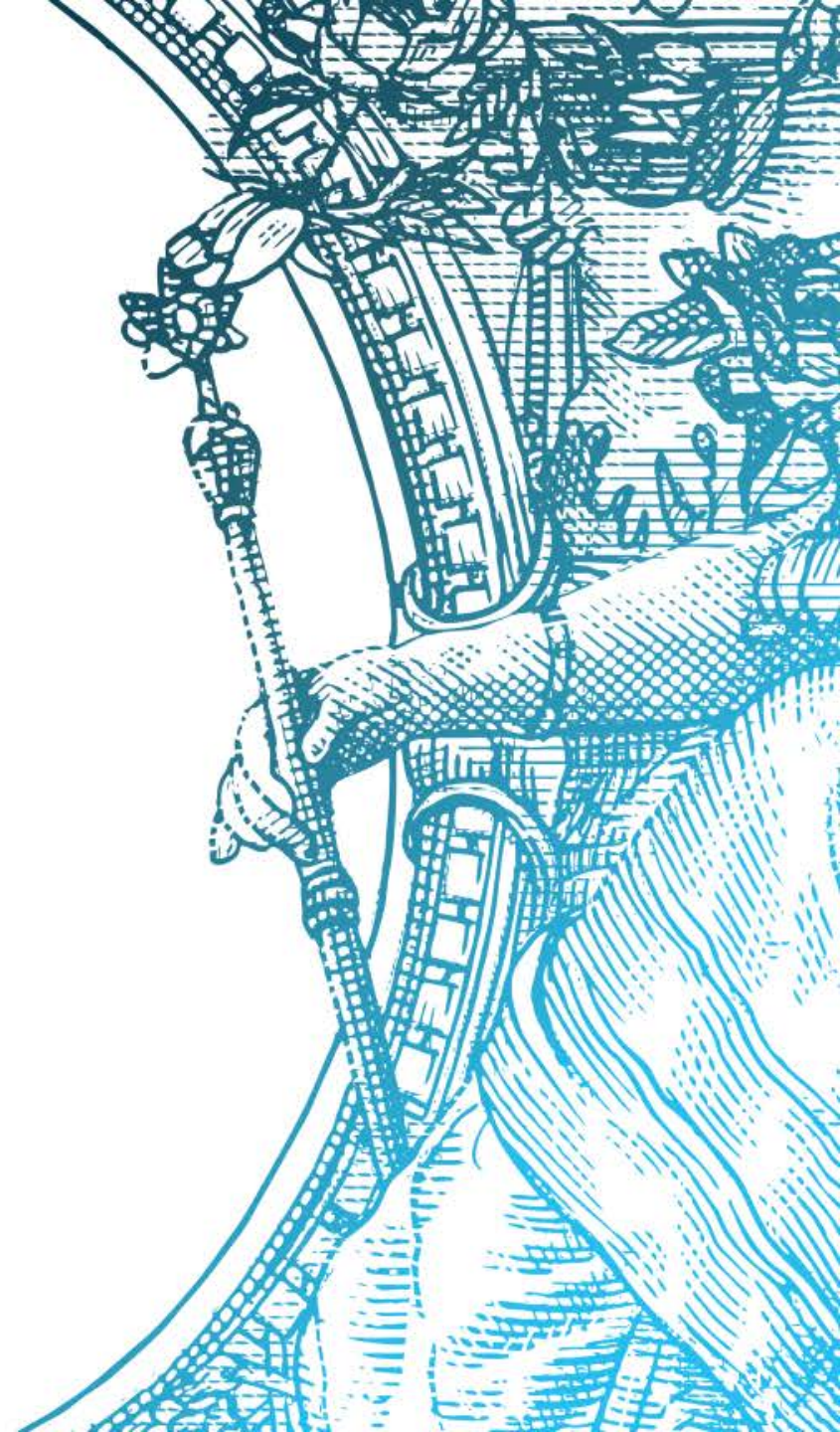


Table of Contents

Licensed Areas

Ground Floor Licensed Areas

1. Cal Mare
2. The Chandler Steakhouse
3. Lobby Bar
4. Casino Walk Up Bar
5. The Knox Bar
6. Commonwealth
7. The South End Market
8. Casino Beverage
9. Salon
10. TAP Sports Bar
11. Outdoor Screen Viewing Area
12. Armory
13. Armory Marketplace
14. Top Golf
15. Indian Motor Cycle
16. TBA Retail Space
17. Kringle Candle
18. Food Trucks

Second Floor Licensed Areas

19. Banquet Space
20. Pool
21. In-Room Dining
22. Movie Theater

On-site Alcohol Storage Areas

23. Secure Liquor Pump Room
24. Secure Beer Pump Room
25. Secure Beer Cooler
26. Secure Banquet Liquor and Beer Storage

Bottle Service

27. Liquor Bottle Service

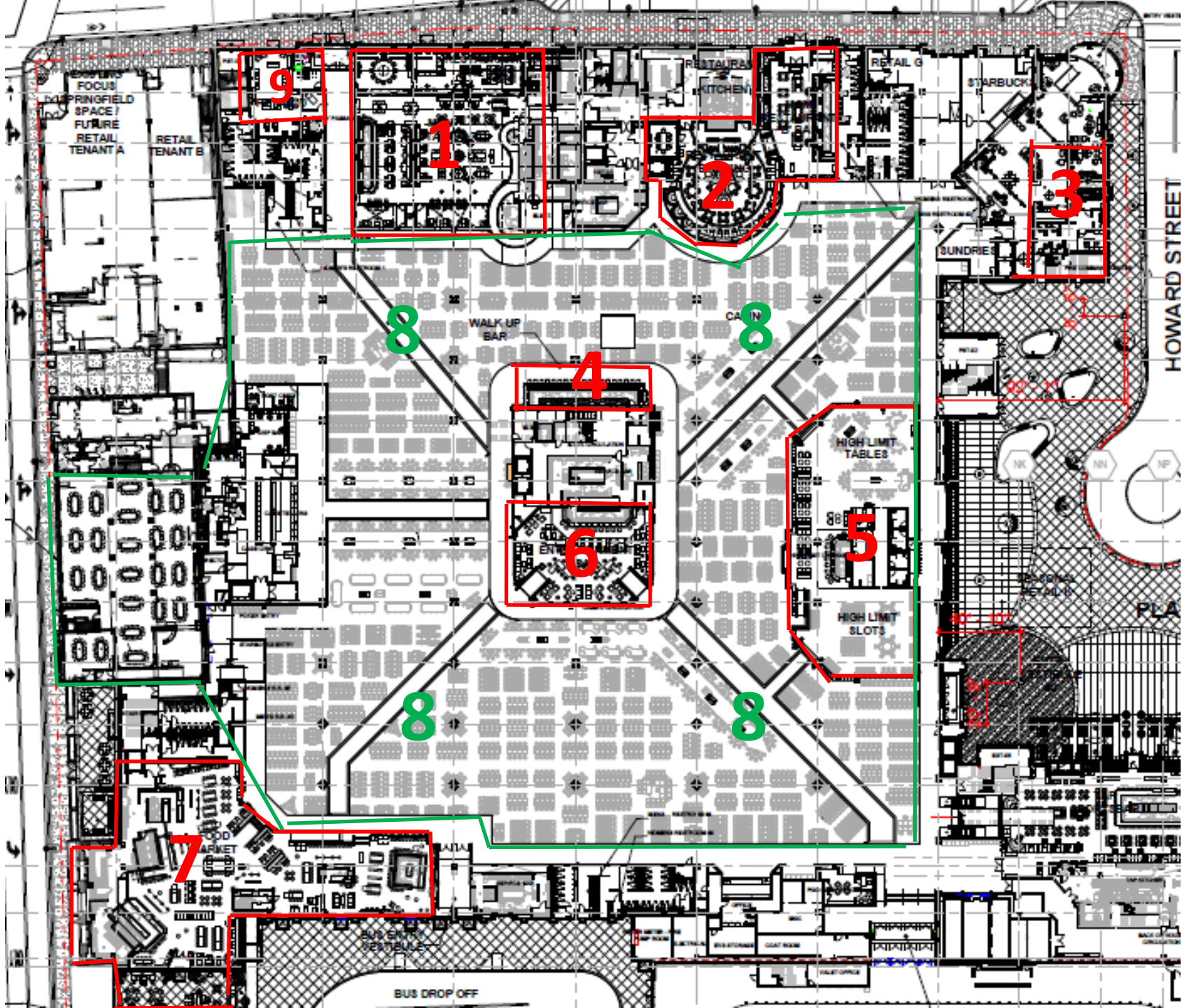
Limitations on Consumption within Gaming Establishment

28. Garage/Parking Lots
29. Outdoor Plaza

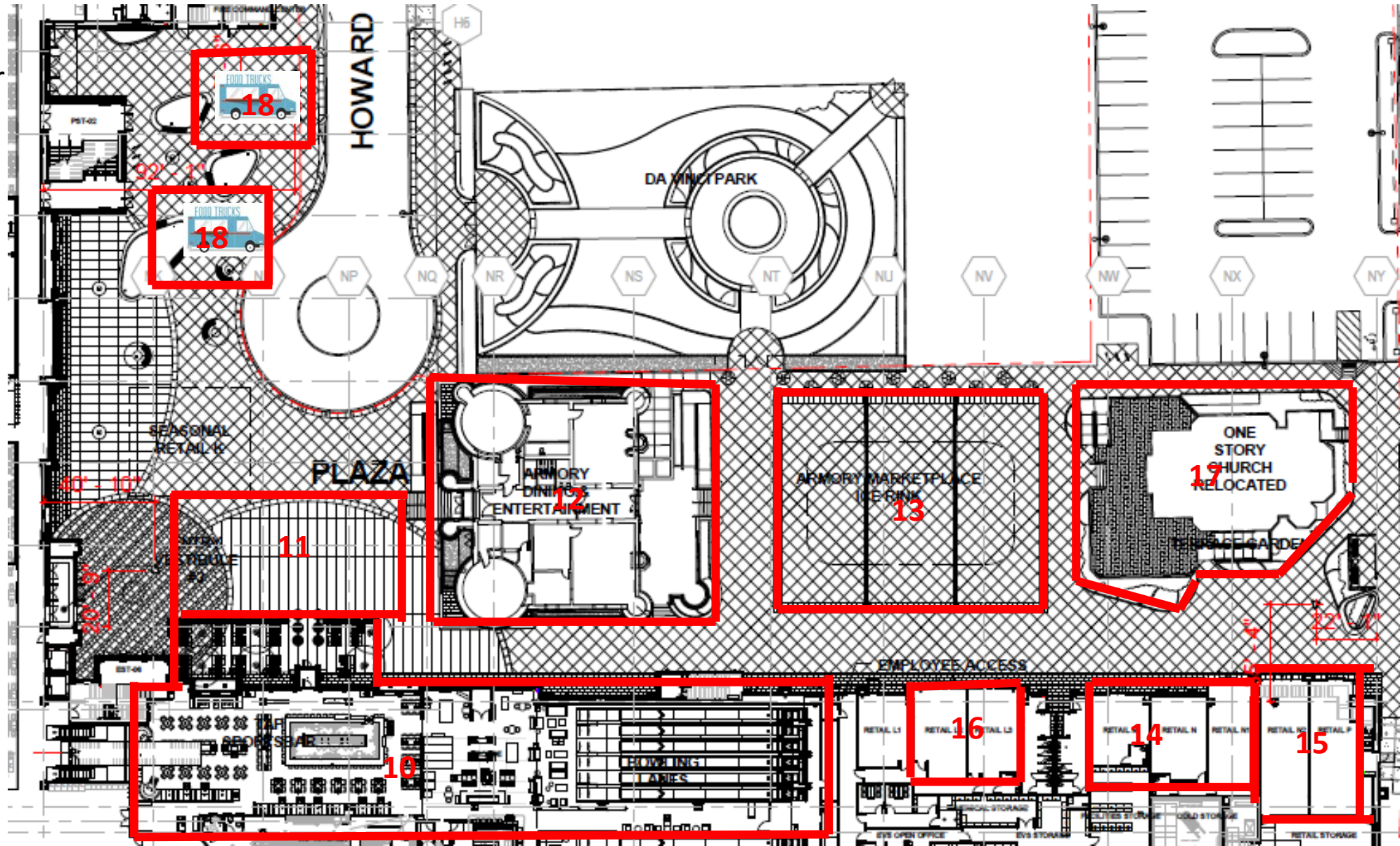
Proposed Conditions

30. Conditions for Approval

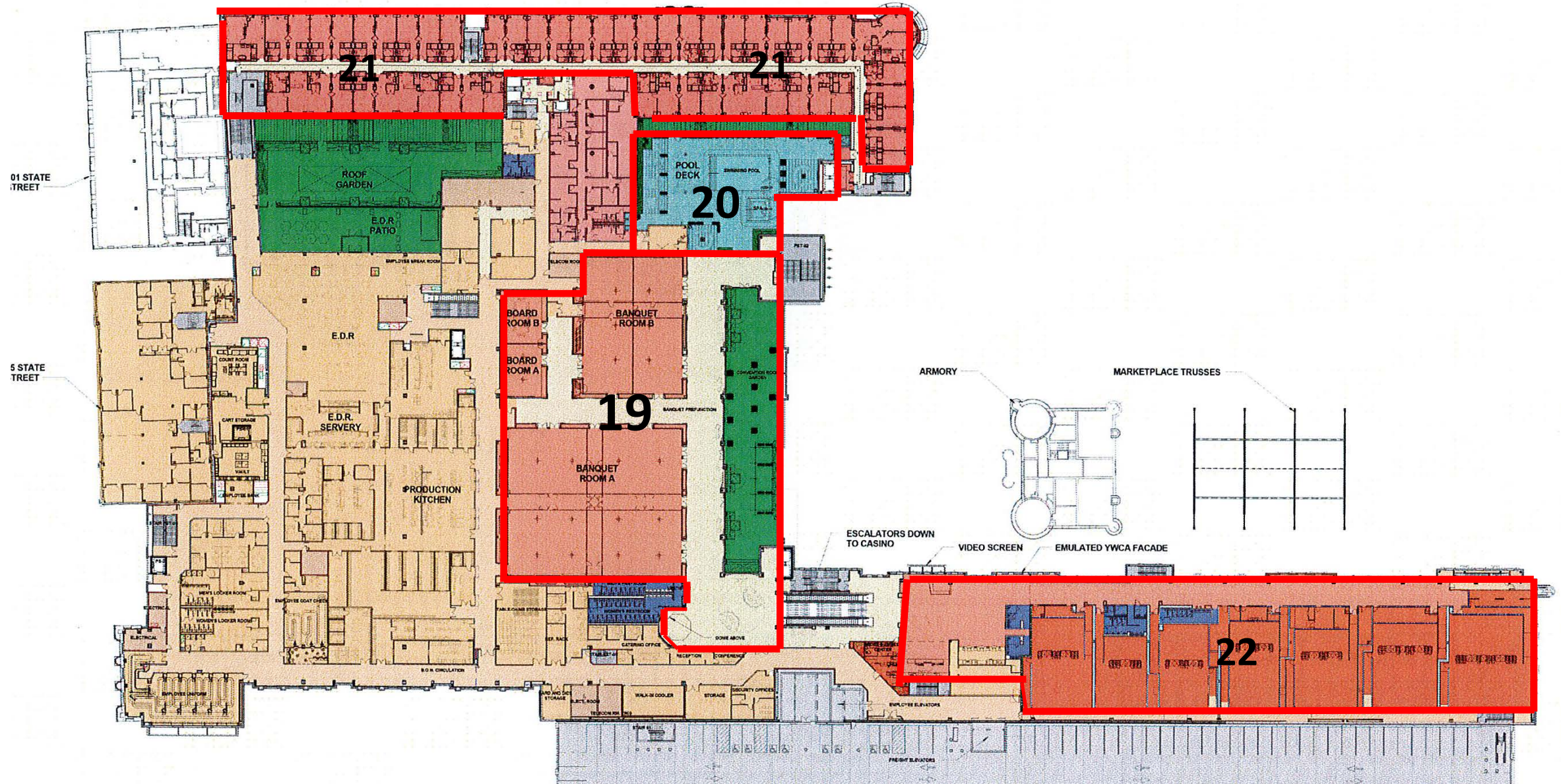
Ground Floor
1 of 2



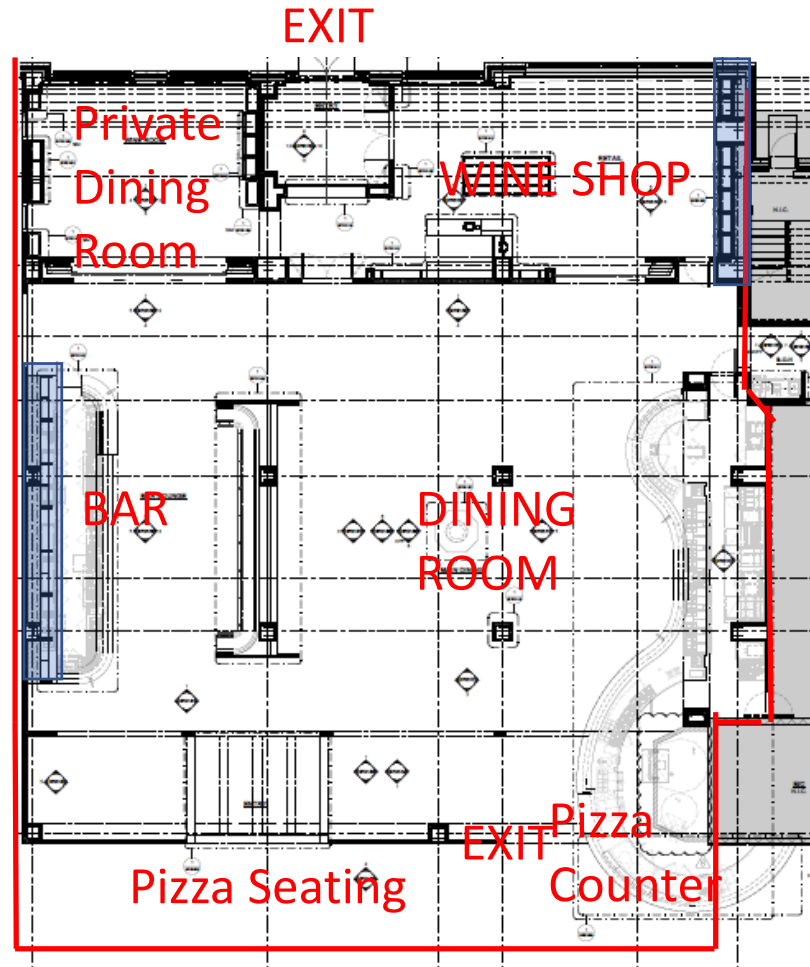
Ground Floor
2 of 2



Second Floor

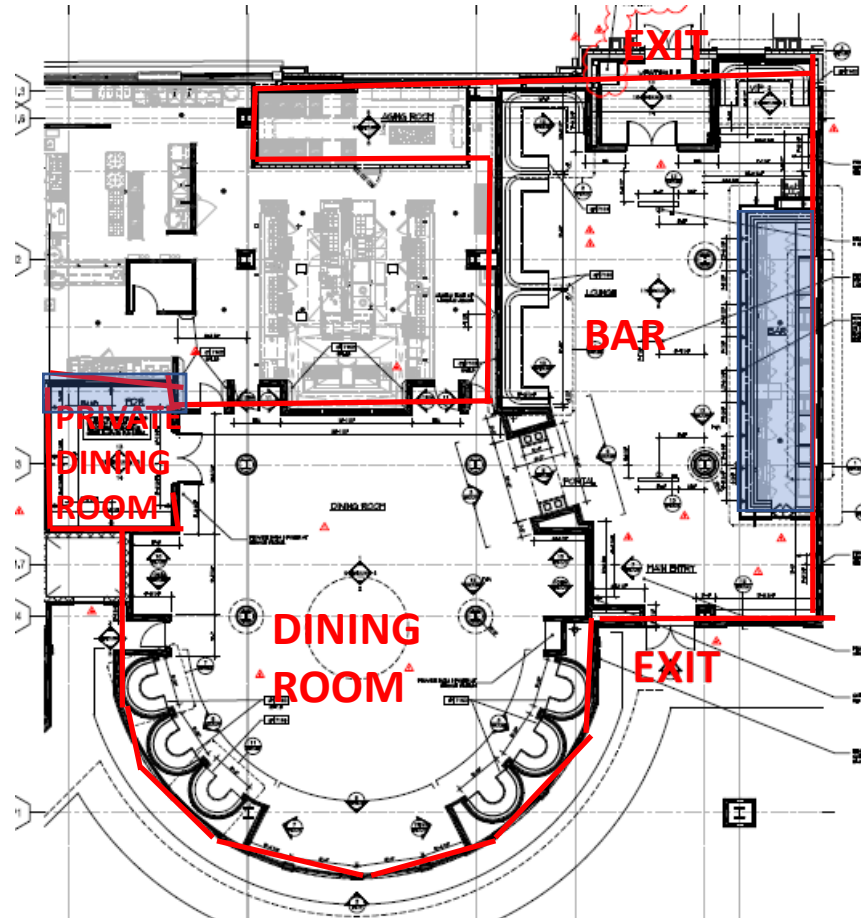


(1) Cal Mare



- **Name:** Cal Mare
- **Business Concept:** Amalfi coast Italian seafood and pizza
- **Description:** Restaurant and bar including pizza counter for walk up service from casino
- **Normal Hours of Operation:** Dining Room and Bar 11am - 12am
- **Hours of Permitted Alcohol Service:** 8:00 a.m. to 2:00 a.m.
- **Capacity:** Total 280 (Bar 39, Private Dining Room 12, Dining Room 170, Wine Shop 32)
- **Alcohol Dispensing Area:** Alcohol distributed from Bar, served by servers, and Pizza counter (beer and wine)
- **Bottle Service:** Yes, pursuant to approved bottle service program (see Section 27)
- **Storage and Security (shown in blue):** All liquor and wine will be locked behind the bar. All liquor dispensers and taps if applicable will be shut off after closing. All areas are under 24 hour surveillance.
- **Manager of Licensed Area:** Anthony Caratozzolo (MGC Lic. N GKS00080)

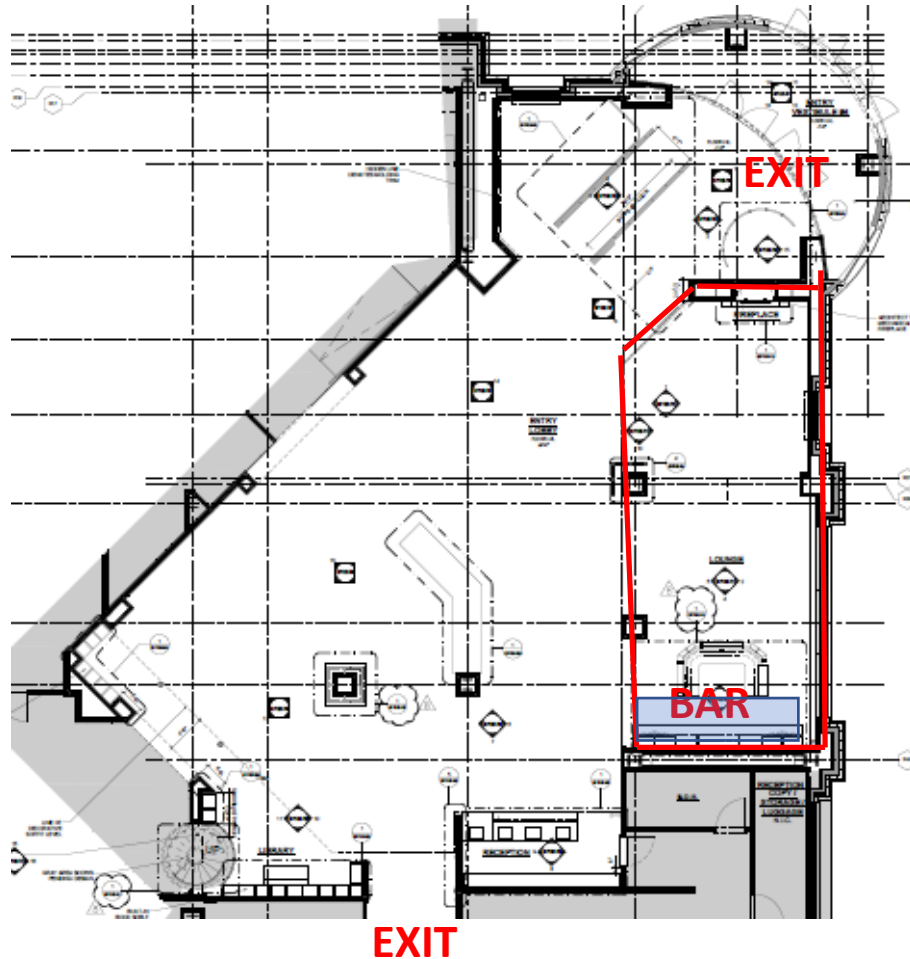
(2) The Chandler Steakhouse



- **Name:** The Chandler Steakhouse
- **Business Concept:** Classic Steakhouse and Bar with Dry Age Room
- **Description:** Restaurant and bar
- **Normal Hours of Operation:** 5pm -11pm with potential for lunch
- **Hours of Permitted Alcohol Service:** 8:00 a.m. to 2:00 a.m.
- **Capacity:** Total 255 (Bar 102, Private Dining 10, Dining Room 143)
- **Alcohol Distribution Area:** Bar and served by servers
- **Bottle Service:** Yes, pursuant to approved bottle service program (see Section 27)
- **Storage and Security (shown in blue):** All liquor and wine will be locked behind the bar or wine storage in Private Dining Room. All liquor dispensers and taps if applicable will be shut off after closing. All areas under 24 hour surveillance.
- **Manager of Licensed Area:** Anthony Caratozzolo (MGC Lic. N GKS00080)

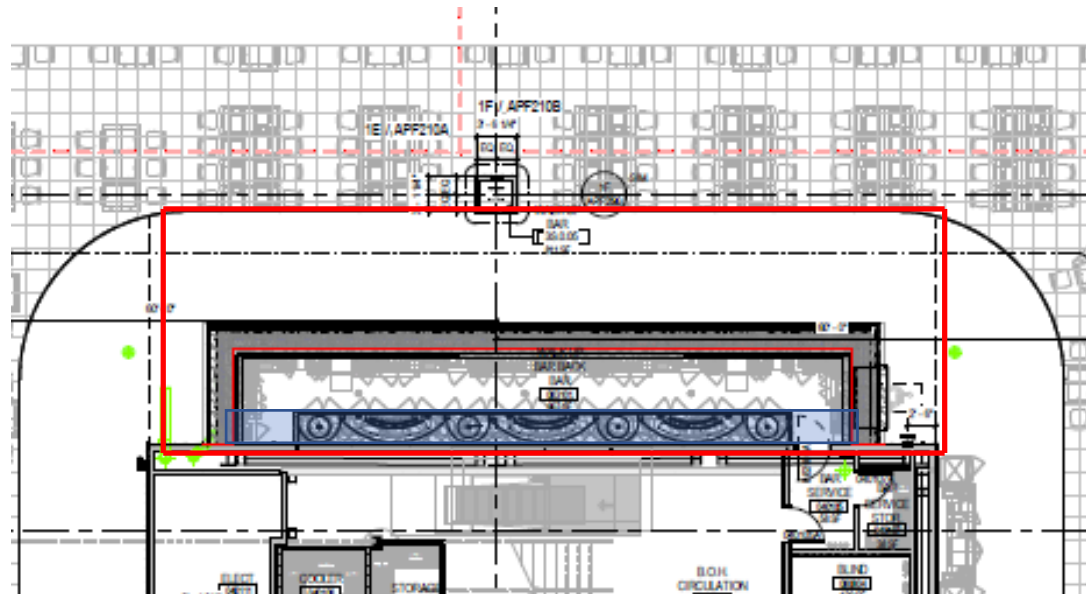
(3) Lobby Bar

LOBBY BAR



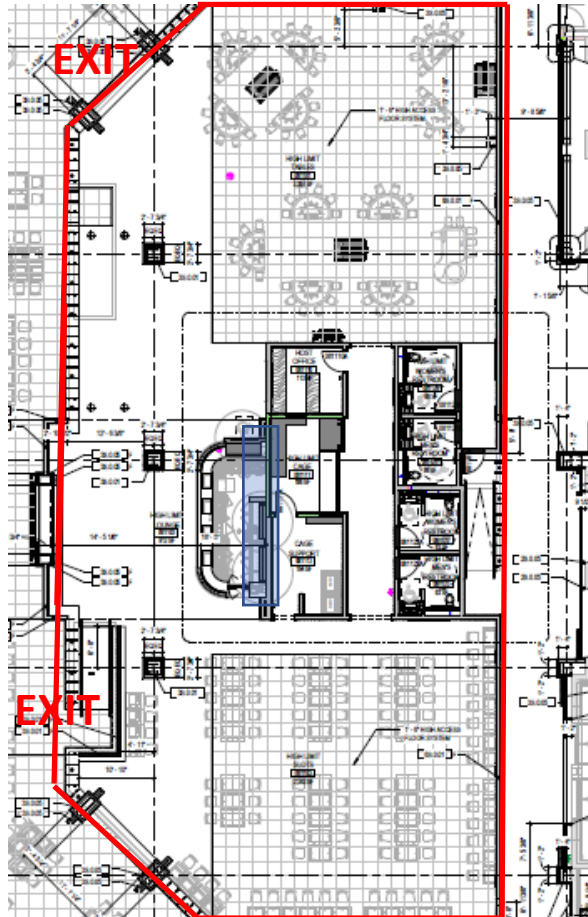
- **Name:** The Lobby Bar
- **Business Concept:** Hotel lobby bar with a library vibe
- **Description:** Cocktail bar
- **Normal Hours of Operation:** 10am-12am
- **Hours of Permitted Alcohol Service:** 8:00 a.m. to 2:00 a.m.
- **Capacity:** Total 40
- **Alcohol Dispensing Area:** Alcohol distributed from Bar and served by servers
- **Bottle Service:** Yes, pursuant to approved bottle service program (see Section 27)
- **Storage and Security (shown in blue):** All liquor and wine will be locked behind the bar. All areas under 24 hour surveillance.
- **Manager of Licensed Area:** Anthony Caratozzolo (MGC Lic. N GKS00080)

(4) Casino Walk Up Bar



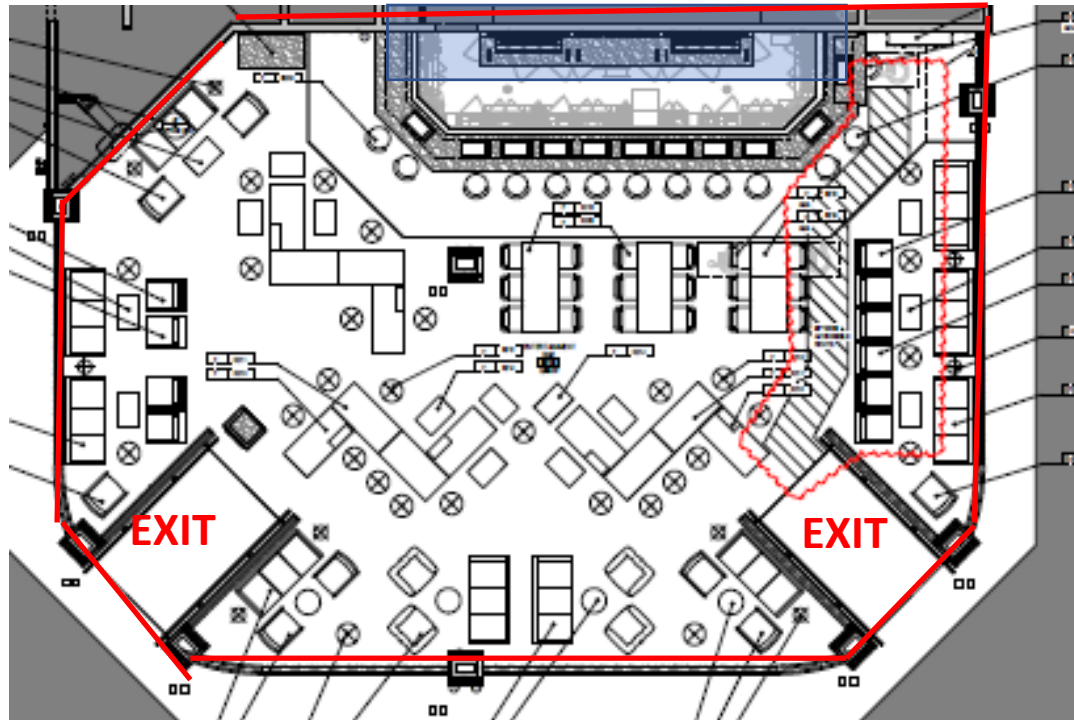
- **Name:** Casino Walk Up Bar
- **Business Concept:** Cash bar for guests who prefer a premium beverage.
- **Description:** Cocktail bar
- **Normal Hours of Operation:** 8:00am-2:00am
- **Hours of Permitted Alcohol Service:** 8:00 a.m. to 2:00 a.m.
- **Capacity:** Approx. 30
- **Alcohol Dispensing Area:** Alcohol will be served by bartenders at bar.
- **Bottle Service:** Yes, pursuant to approved bottle service program (see Section 27).
- **Storage and Security (shown in blue):** All liquor, beer and wine will be locked and all taps for beer and liquor will be shut after closing. All areas will be under 24 hour surveillance.
- **Manager of Licensed Area:** Anthony Caratozzolo (MGC Lic. N GKS00080)

(5) The Knox Bar



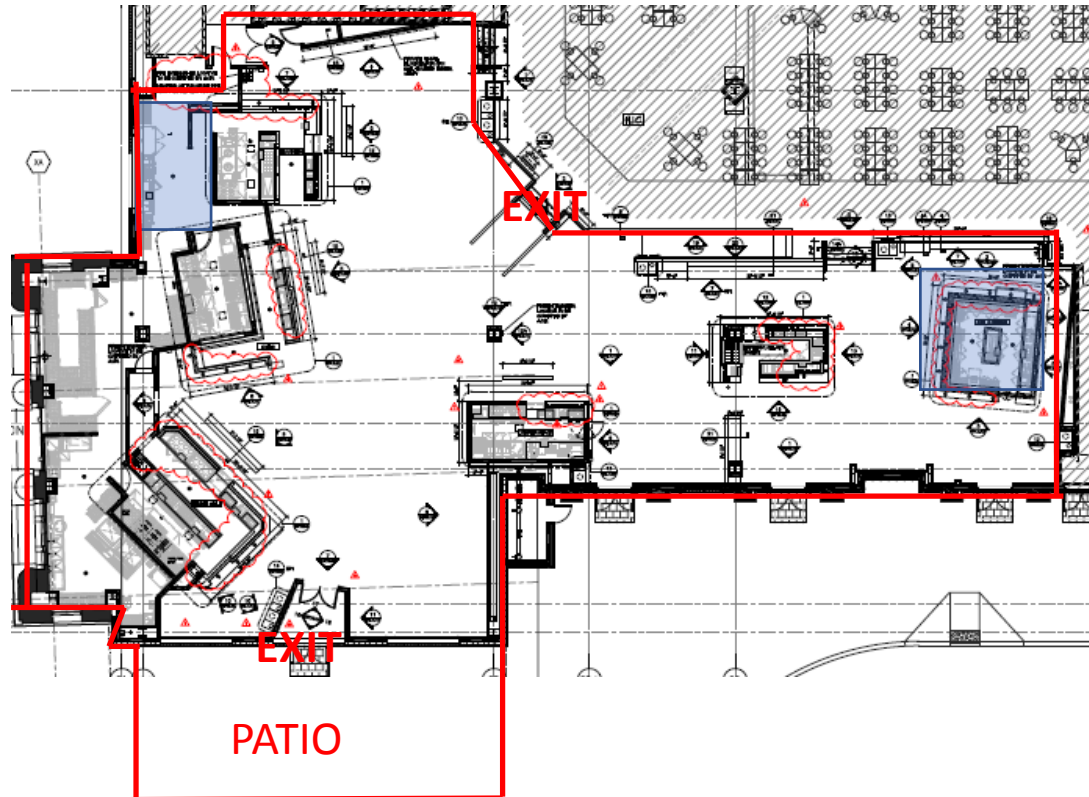
- **Name:** The Knox Bar
- **Business Concept:** High limits bar
- **Description:** Cocktail bar
- **Normal Hours of Operation:** 24 hours
- **Hours of Permitted Alcohol Service:** 8:00 a.m. to 2:00 a.m. (limited alcohol service by servers to actively gaming customers from 2:00 a.m. to 4:00 a.m. - see # 8)
- **Capacity Total :** Approx. 250
- **Alcohol Dispensing Area:** Alcohol distributed from Bar and served by servers
- **Bottle Service:** Yes, pursuant to approved bottle service program (see Section 27)
- **Storage and Security (shown in blue):** All liquor dispensers and taps if applicable will be shut off after closing. All bottles secured behind bar. All areas under 24 hour surveillance.
- **Manager of Licensed Area:** Anthony Caratozzolo (MGC Lic. N GKS00080)

(6) Commonwealth



- **Name:** Commonwealth
- **Business Concept:** Entertainment Bar
- **Description:** Cocktail bar
- **Normal Hours of Operation:** 5:00pm -2:00am
- **Hours of Permitted Alcohol Service:** 8:00 a.m. to 2:00 a.m.
- **Capacity:** Total Approx. 200
- **Alcohol Dispensing Area:** Alcohol distributed from Bar and served by servers
- **Bottle Service:** Yes, pursuant to approved bottle service program (*see Section 27*)
- **Storage and Security (shown in blue):** All liquor dispensers and taps if applicable will be shut off after closing. All liquor bottles secured behind bar. All areas under 24 hour surveillance.
- **Manager of Licensed Area:** Anthony Caratozzolo (MGC Lic. N GKS00080)

(7) The South End Market

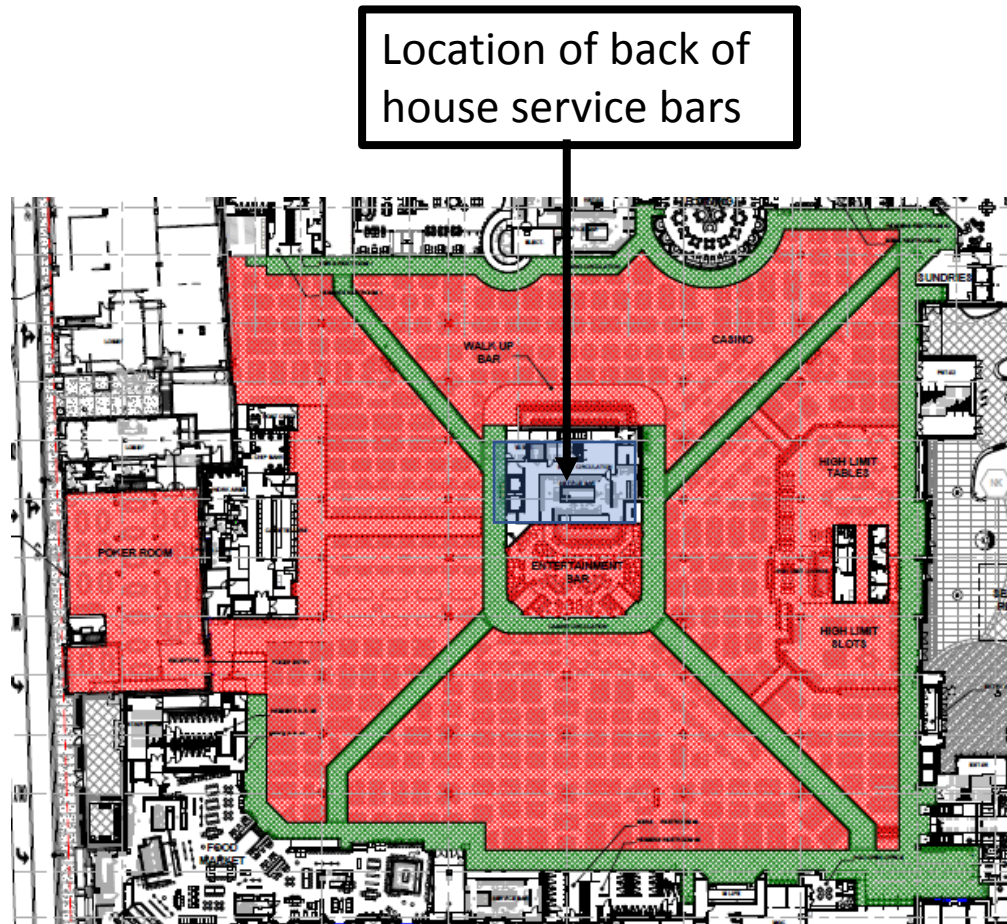


- **Name:** The South End Market
- **Business Concept:** Quick service food hall with 6 counters.
- **Description:** Indoor restaurant with outside patio
- **Normal Hours of Operation:** Hours vary by counter.

South End Market Diner	24 Hours
South End Market Lobster Shack	11am-11pm
South End Market Noodle Counter	11am-1am
South End Market Gelato & Coffee	6am-11pm
South End Market Wine & Cheese	4pm-12am
South End Market Hearth Grill	11am-11pm

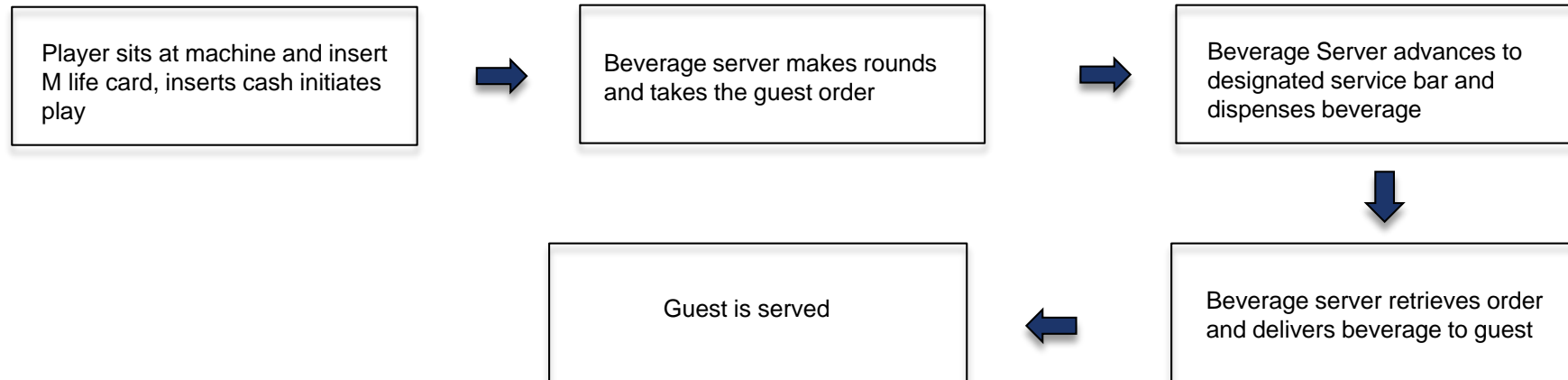
- **Hours of Permitted Alcohol Service:** 8:00 a.m. to 2:00 a.m.
- **Capacity:** Total 458 (Dining Room 350, Patio 108)
- **Alcohol Dispensing Area:** Alcohol distributed at counters and by runners; beer and wine only
- **Bottle Service:** **Bottle Service:** Yes, pursuant to approved bottle service program (see Section 27)
- **Storage and Security (shown in blue):** Wine and Beer will be locked at Wine & Cheese Bar and behind Wicked Noodles in locked storage area after closing. All areas under 24 hour surveillance.
- **Manager of Licensed Area:** Anthony Caratozzolo (MGC Lic. N GKS00080)

(8) Casino Beverage



- **Name:** Casino Beverage
- **Business Concept:** Beverage service for gaming guests
- **Description:** Cocktail service by designated cocktail waitstaff
- **Normal Hours of Operation:** 24 hours
- **Hours of Permitted Alcohol Service:**
 - 8:00 a.m. to 2:00 a.m. (see Section 8(a))
 - Limited alcohol beverage service to actively gaming guests from 2:00 a.m. – 4:00 a.m. (see Section 8(b))
- **Capacity:** Total 1st floor 11,000 which includes all outlets and space not just casino floor.
- **Alcohol Dispensing Area:** Alcohol distributed from Walk up Bar and served by servers. Cocktail servers pour beverages at Smart Bar units in the service bar. Premium beverages poured at Casino Walk up bar.
- **Bottle Service:** **Bottle Service:** Yes, pursuant to approved bottle service program (see Section 27)
- **Storage and Security (shown in blue):** All liquor dispensers and taps if applicable will be shut off after closing. All areas under 24 hour surveillance.
- **Manager of Licensed Area:** Anthony Caratozzolo (MGC Lic. N GKS00080)

8(a) - Casino Beverage Traditional Service – 8:00 a.m. to 2:00 a.m.

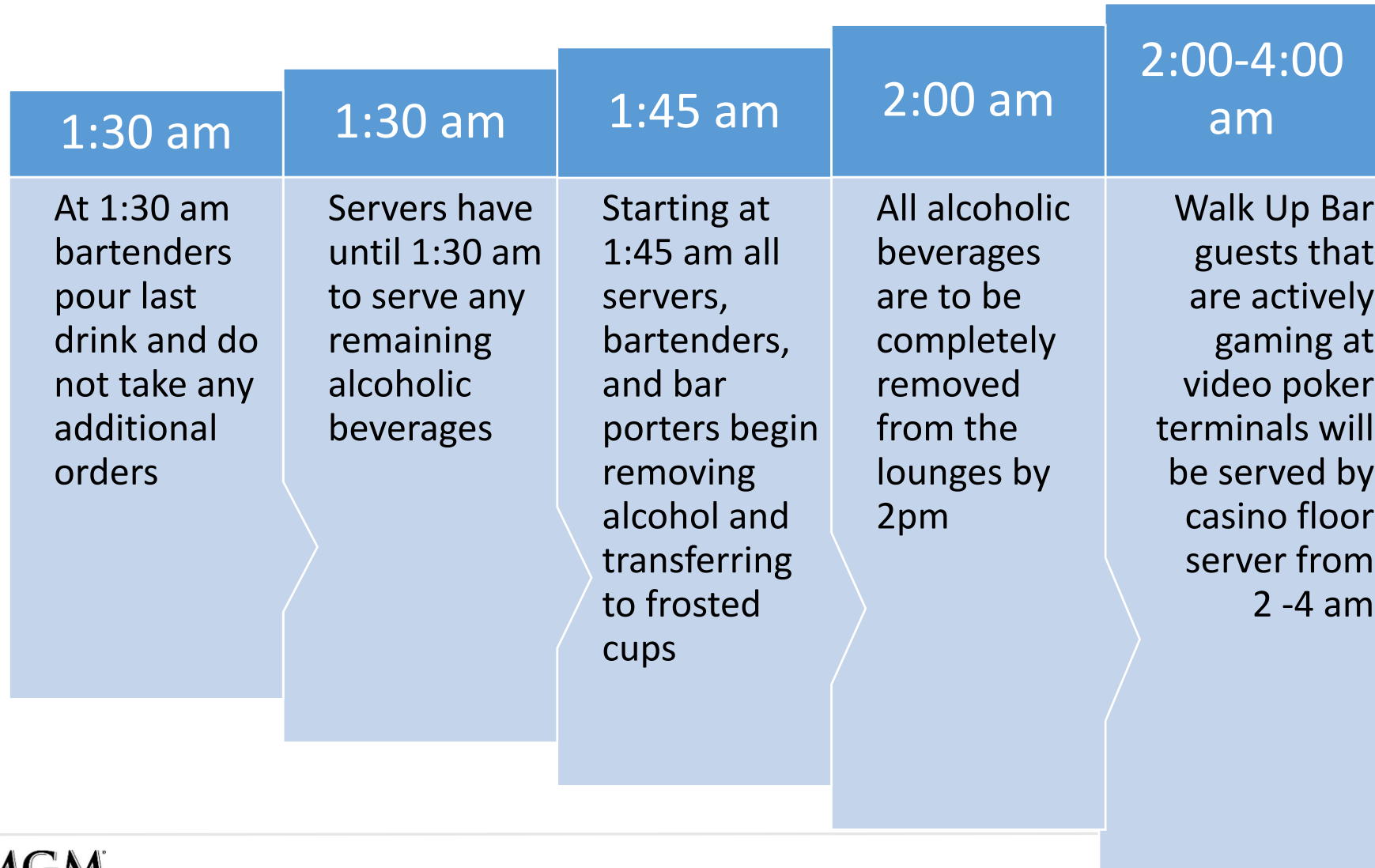


8(b) - Casino Beverage Proposed 2am – 4am Alcohol Service

Key Elements

- Alcohol service for actively gaming guest only from 2am - 4am
- All front facing bars will be closed for alcohol service prior to 2am
- Alcoholic beverages will be served by casino cocktail servers only during 2am - 4am, with the exception of The Knox high limit area where a bartender will serve video poker players only
- A liquor sweep will be conducted prior to 2am to ensure only actively gaming guests on the casino floor have alcoholic beverages
- All alcohol will be secured prior to 2am in all restaurants and bars except casino service where alcohol will be secured prior to 4am

8(b) - Commonwealth and Casino Walk Up Bar Closing Process and Liquor Sweep



Casino Walk Up Bar

8(b) - Knox Bar 2am – 4am Alcoholic Beverage Process



8(b) - Casino Beverage 2am – 4am Process

2:00 am	2:00 am	2:30 am	3:00 am	3:30 am	4:00 am
Only gaming guests will be served alcoholic beverages as verified by server, slot attendants, or pit boss	Slot casino server will service walk up bar gaming guests at video poker No front facing bar service	All alcoholic beverages are to be placed through Smart Bar dispensed into a frosted glass	Smart Bar automatically shuts off All liquor is locked by management	Liquor sweep begins and all alcoholic beverages are pulled from the casino floor	All alcoholic beverages will be removed from the casino floor prior to 4am



Smart Bar



8(b) - Casino Beverage

All beverages will be served in glassware until 1:30



Alcoholic beverages will be transferred into frosted glasses at 1:45 am for **actively gaming guests**



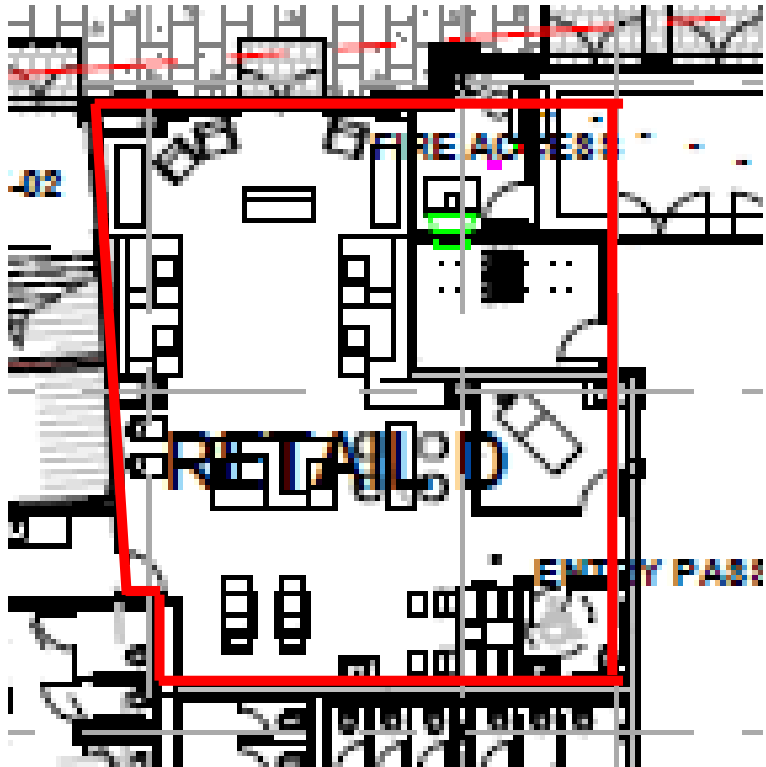
Frosted cups have the benefit of signaling who may have transferred from a bar and is not actively gaming



After 2am ALL Alcoholic Beverages will be served in frosted plastic cups

Any guest that refuses to give up an alcoholic beverages or does not transfer to a frosted cup will be reported to Beverage Manager and Security

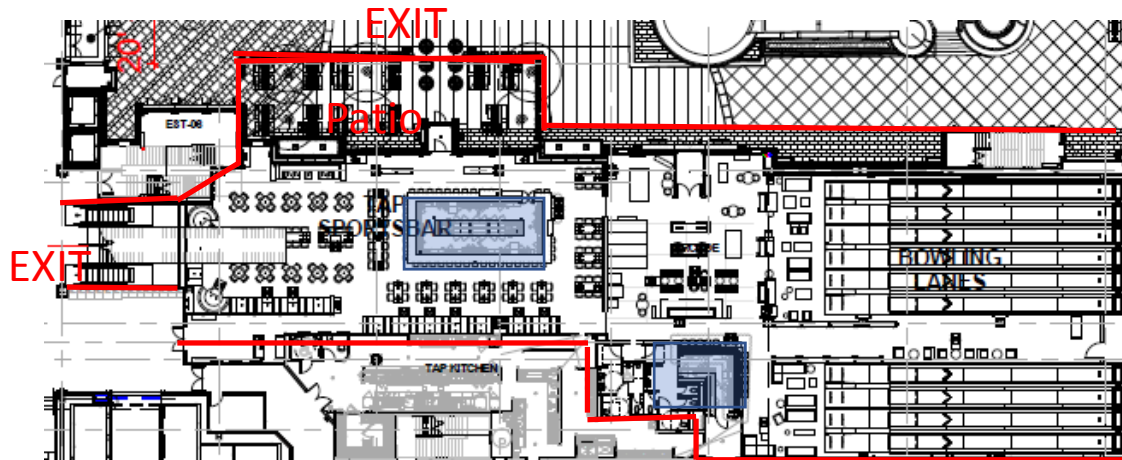
(9) Salon



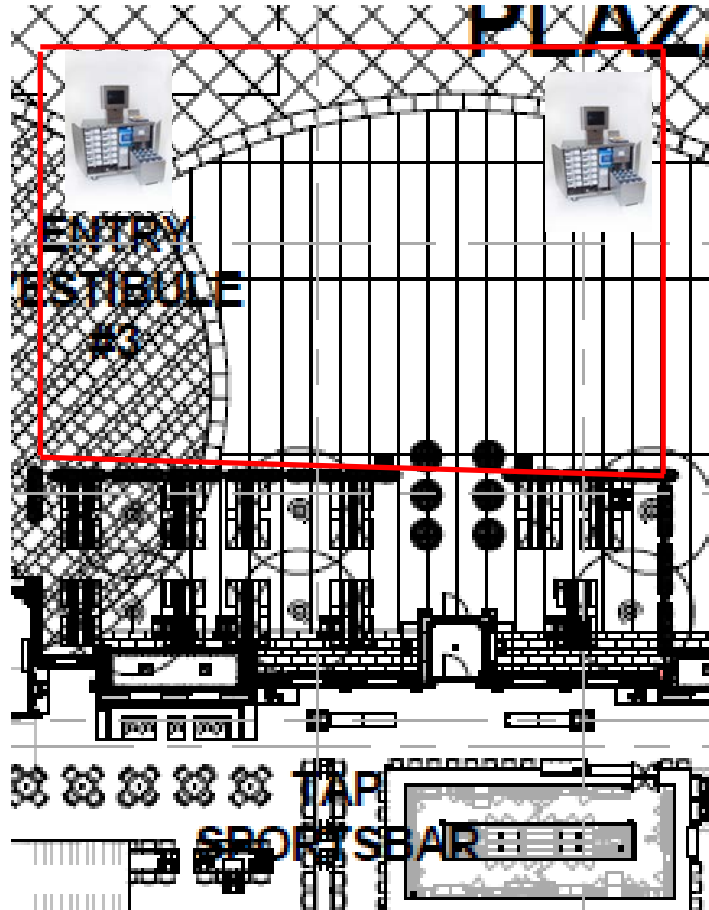
- **Name:** The Salon
- **Business Concept:** Hair, nails, and makeup shop
- **Description:** Indoor hair salon
- **Normal Hours of Operation:** 11am -9pm
- **Hours of Permitted Alcohol Service:** 8am – 2am
- **Capacity:** Approx. 50
- **Alcohol Distribution Area:** By servers or a mobile bar.
- **Bottle Service: Bottle Service: Bottle Service:** Yes, pursuant to approved bottle service program (see Section 27)
- **Storage and Security (shown in blue):** All liquor and wine will be locked in second floor banquet storage area. All areas under 24 hour surveillance.
- **Manager of Licensed Area:** Anthony Caratozzolo (MGC Lic. NGKS00080)

(10) TAP Sports Bar

- **Name:** TAP Sports Bar Bowling and Arcade
- **Business Concept:** High energy sports bar with Bowling, Arcade, and outdoor patio
- **Description:** Indoor sports bar with patio
- **Normal Hours of Operation:** 11am -12am
- **Hours of Permitted Alcohol Service:** 8am – 2am
- **Capacity:** Total 410; Bar 135, Dining Room 108, Bowling Alley 50, Arcade 29, Patio 88
- **Alcohol Distribution Area:** Alcohol distributed from Main Bar, Arcade Bar and served by servers or bartenders.
- **Bottle Service:** **Bottle Service:** Yes, pursuant to approved bottle service program (see Section 27)
- **Storage and Security (shown in blue):** All liquor and wine will be locked behind the bars after closing. Beer and liquor lines will be shut down. All areas under 24 hour surveillance.
- **Manager of Licensed Area:** Anthony Caratozzolo (MGC Lic. NGKS00080)

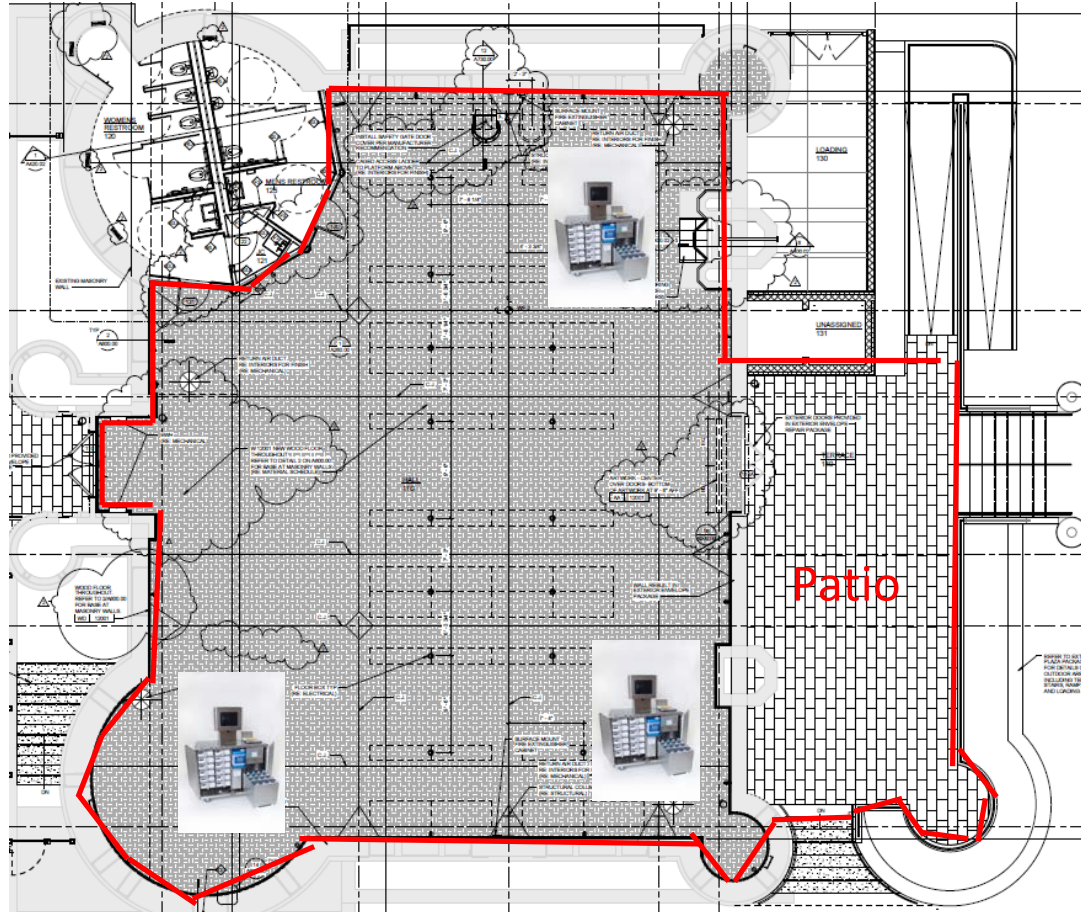


(11) Outdoor Screen Viewing Area



- **Name:** Outdoor Screen Viewing Area
- **Business Concept:** Outdoor sports viewing experience
- **Description:** Outdoor with mobile bars
- **Normal Hours of Operation:** 11am -12am
- **Hours of Permitted Alcohol Service:** 8am – 2am
- **Capacity:** Approx. 300
- **Alcohol Distribution Area:** Alcohol distributed from mobile bars.
- **Bottle Service:** **Bottle Service:** Yes, pursuant to approved bottle service program (see Section 27)
- **Storage and Security (shown in blue):** All liquor and wine will be locked in the secure banquet storage area. All areas under 24 hour surveillance.
- **Manager of Licensed Area:** Anthony Caratozzolo (MGC Lic. NGKS00080)

(12) Armory



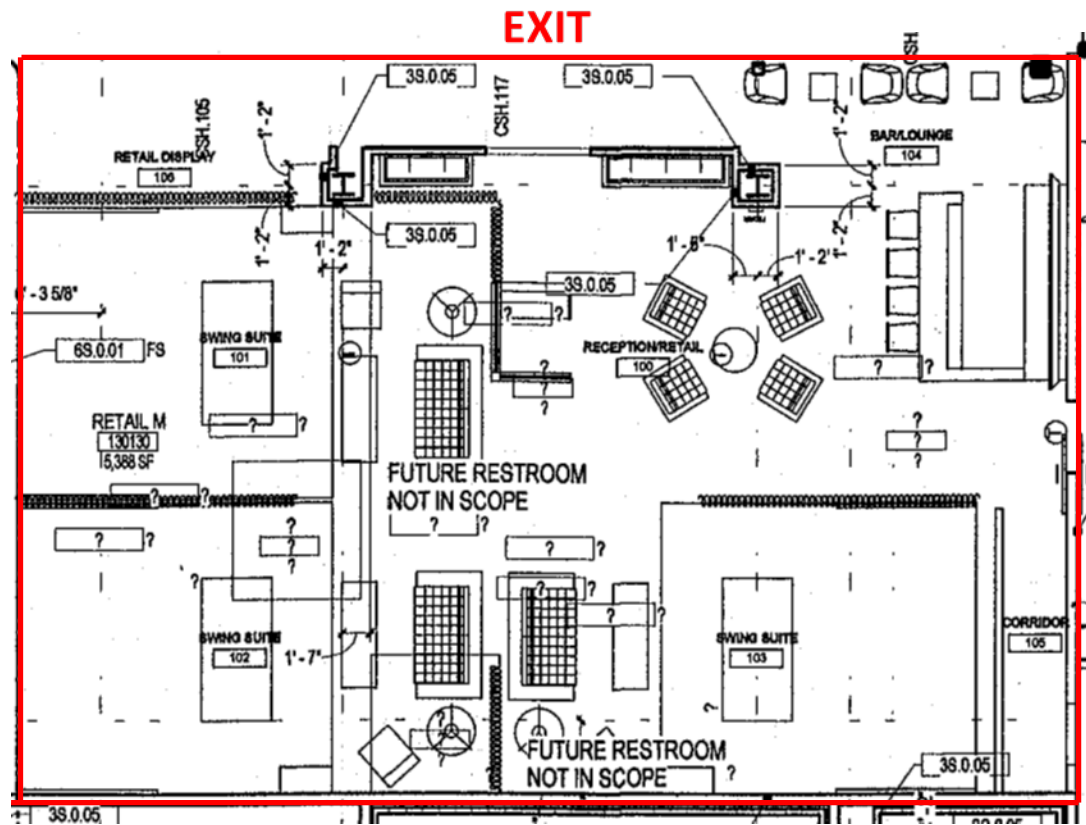
- **Name:** The Armory
- **Business Concept:** Historic building used for banquets and pop up events
- **Description:** Multipurpose event space
- **Normal Hours of Operation:** Specific to event
- **Hours of Permitted Alcohol Service:** 8am – 2am
- **Capacity:** Approx. 300
- **Alcohol Dispensing Area:** Alcohol distributed from mobile bars and by servers and bartenders.
- **Bottle Service:** **Bottle Service:** Yes, pursuant to approved bottle service program (see Section 27)
- **Storage and Security:** Liquor, beer, and wine will be stored in banquets and liquor storage when not in use. All areas under 24 hour surveillance.
- **Manager of Licensed Area:** Anthony Caratozzolo (MGC Lic. N GKS00080)

(13) Armory Marketplace



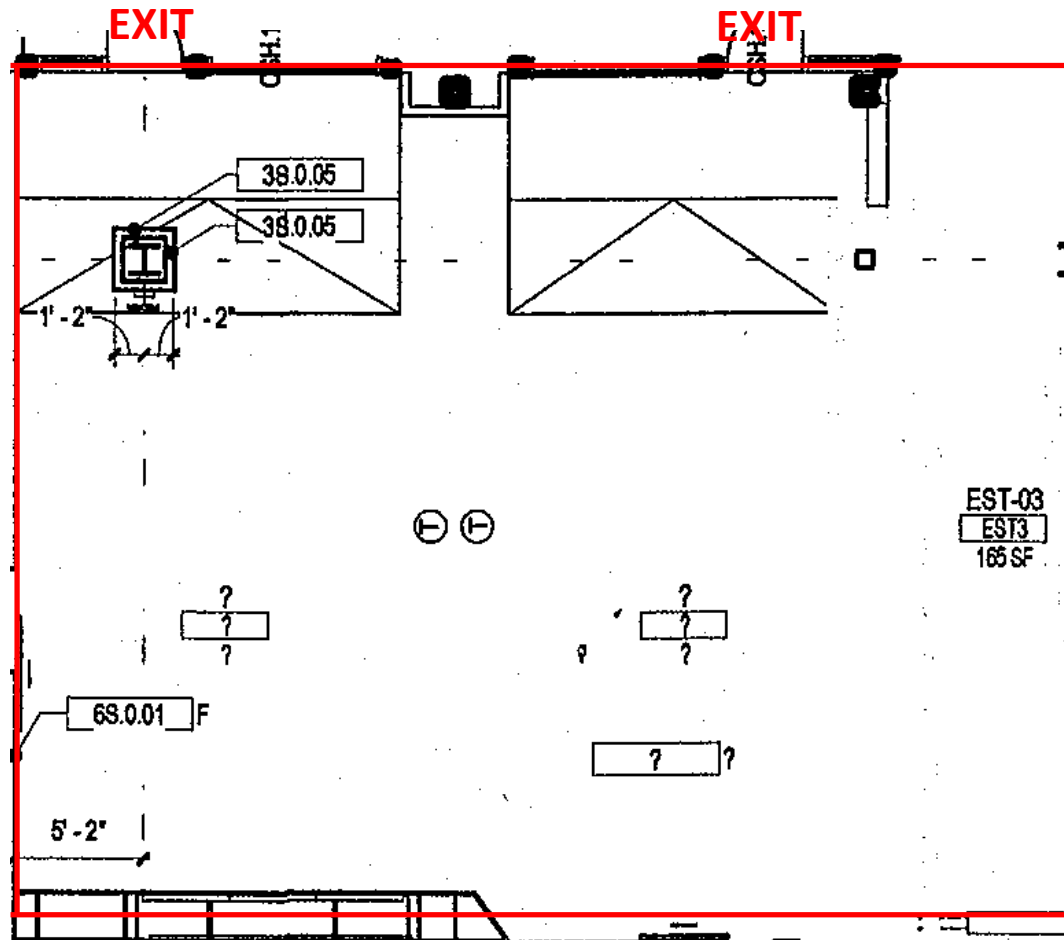
- **Name:** The Armory Marketplace
- **Business Concept:** Outdoor Marketplace and skating rink
- **Description:** Multipurpose space
- **Normal Hours of Operation:** 10am – 10pm
- **Hours of Permitted Alcohol Service:** 8am – 2am
- **Capacity:** Approx. 300
- **Alcohol Dispensing Area:** Alcohol distributed from mobile bars and by servers and bartenders.
- **Bottle Service:** **Bottle Service:** Yes, pursuant to approved bottle service program (see Section 27)
- **Storage and Security:** Liquor, beer, and wine will be stored in banquet and liquor storage when not in use. All areas under 24 hour surveillance.
- **Manager of Licensed Area:** Anthony Caratozzolo (MGC Lic. N GKS00080)

(14) Top Golf



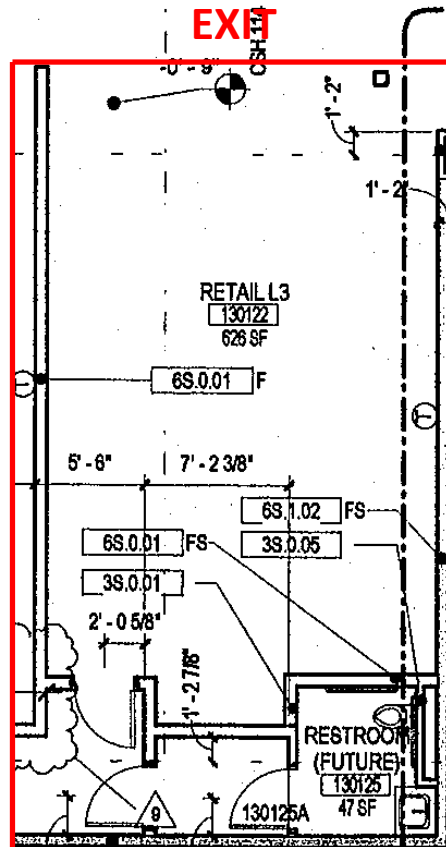
- **Name:** Top Golf
- **Business Concept:** Virtual golf experience with bar and food menu
- **Normal Hours of Operation:** 11am – 12am
- **Hours of Permitted Alcohol Service:** 8am – 2am
- **Description:** Indoor golf experience with food and bar
- **Capacity Total:** Approx. 50
- **Alcohol Dispensing Area:** Alcohol will be served by bartenders and servers
- **Bottle Service:** **Bottle Service:** Yes, pursuant to approved bottle service program (see Section 27)
- **Storage and Security (shown in blue):** All liquor and beer will be locked behind the bar after closing. All areas under 24 hour surveillance.
- **Manager of Licensed Area:** Anthony Caratozzolo (MGC Lic. N GKS00080)

(15) Indian Motorcycle



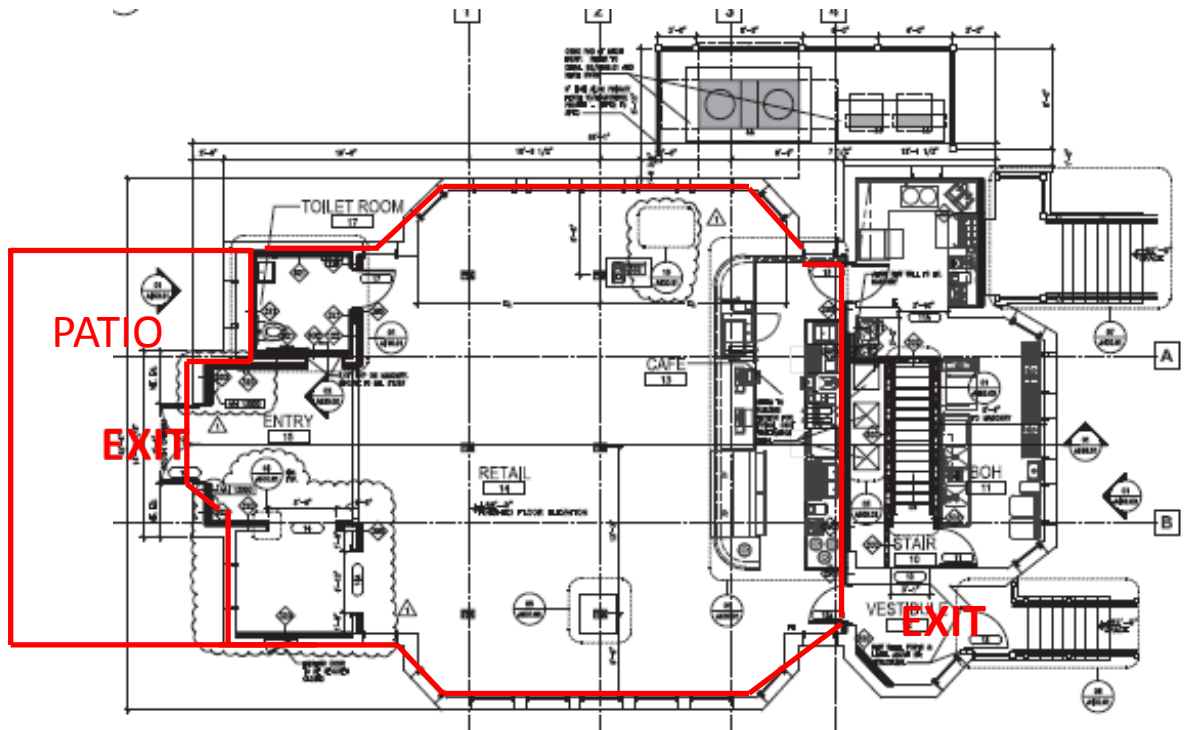
- **Name:** Indian Motorcycle
- **Business Concept:** A retail experience featuring Indian Motorcycle products. Also available for parties and events
- **Description:** Indoor retail shop with occasional special events
- **Capacity:** Approx. 100
- **Normal Hours of Operation:** 10am – 9pm or various for special events
- **Hours of Permitted Alcohol Service:** 8am – 2am
- **Alcohol Dispensing Area:** Alcohol will be served from mobile bars and servers for events only
- **Bottle Service:** **Bottle Service:** Yes, pursuant to approved bottle service program (see Section 27)
- **Storage and Security:** Liquor, beer, and wine will be in the secured banquet storage room. All areas under 24 hour surveillance.
- **Manager of Licensed Area:** Anthony Caratozzolo (MGC Lic. N GKS00080)

(16) To Be Announced 3rd Party Retail



- **Name:** To be announced 3rd party retail
- **Business Concept:** Leased space serving frozen beverages and tropical drinks
- **Description:** Indoor retail space serving signature frozen drinks
- **Capacity:** Approx. 60
- **Normal Hours of Operation:** 10am -11pm
- **Hours of Permitted Alcohol Service:** 8am – 2am
- **Alcohol Dispensing Area:** TBD
- **Bottle Service:** Bottle Service: Yes, pursuant to approved bottle service program (see Section 27)
- **Storage and Security(shown in blue):** TBD
- **Manager of Licensed Area:** Anthony Caratozzolo MGC Lic. (N GKS00080).
- **Jointly Responsible Person:** TBD Manager of Retail.
- **Authority to Remove Jointly Responsible Person:** All MGM Springfield leases are conditioned upon tenant compliance with applicable laws, including MGC regulations, and provide MGM with certain remedies upon non-compliance, including without limitation termination of the lease.

(17) Kringle Candle-3rd Party



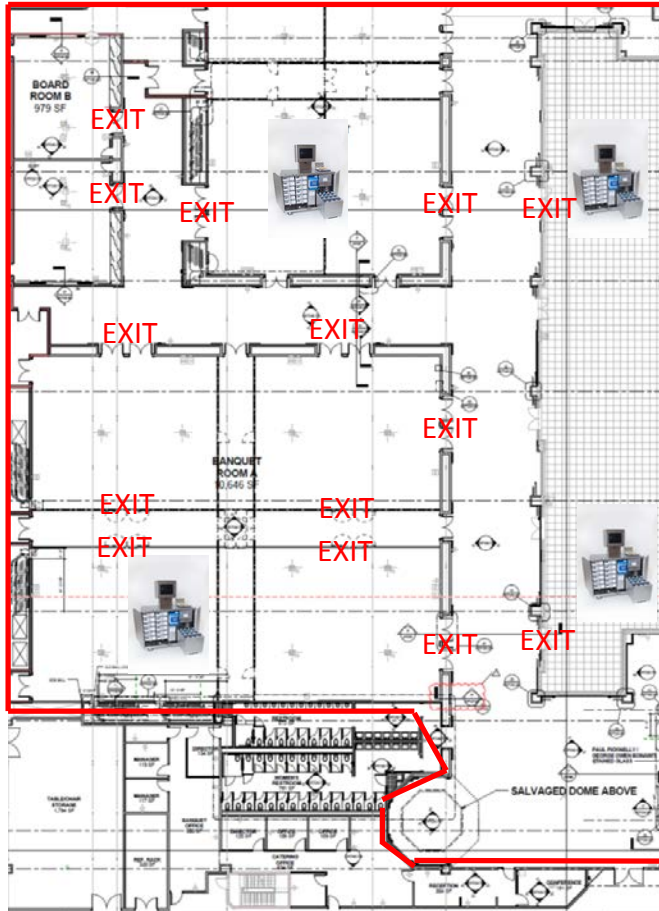
- **Name:** Kringle Candle
- **Business Concept:** Candle retail with a café
- **Description:** Indoor facility with outdoor patio featuring retail and a café.
- **Capacity:** Approx. 200
- **Normal Hours of Operation:** 10am -9pm
- **Hours of Permitted Alcohol Service:** 8am – 2am
- **Alcohol Distribution Area:** TBD
- **Bottle Service:** Bottle Service: Yes, pursuant to approved bottle service program (see Section 27)
- **Storage and Security:** Liquor, beer and wine will be locked on site. All areas under 24 hour surveillance.
- **Manager of Licensed Area:** Anthony Caratozzolo MGC Lic. (N GKS00080).
- **Jointly Responsible Person:** TBD Manager of Kringle Candle
- **Authority to Remove Jointly Responsible Person:** All MGM Springfield leases are conditioned upon tenant compliance with applicable laws, including MGC regulations, and provide MGM with certain remedies upon non-compliance, including without limitation termination of the lease.

(18) Food Trucks



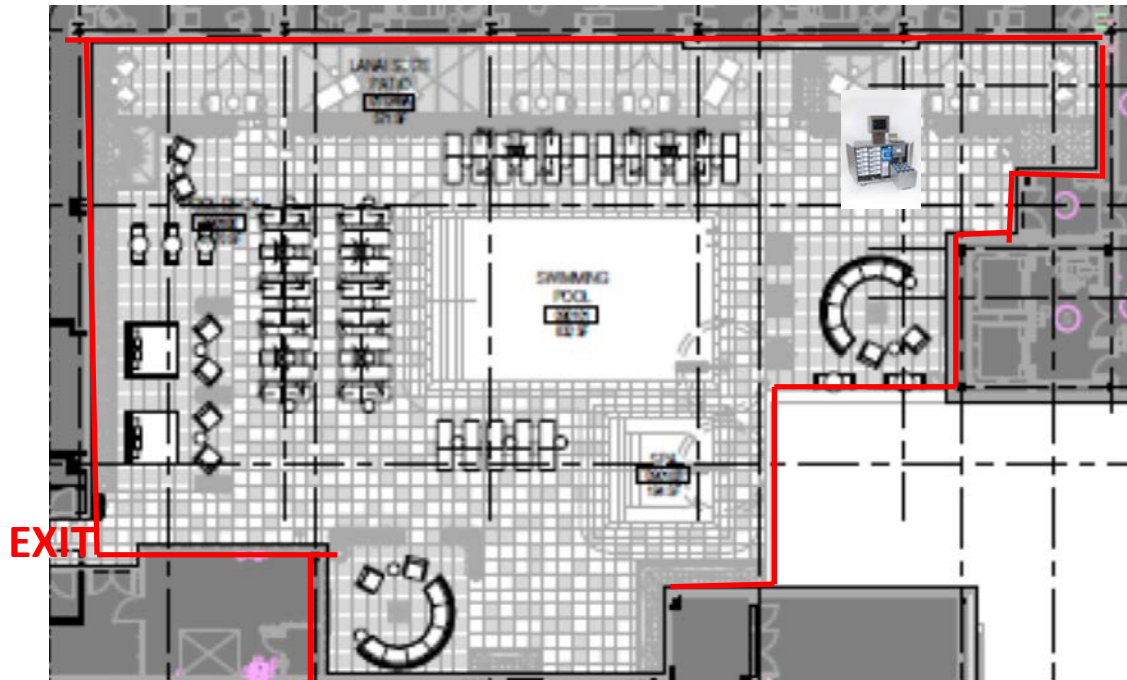
- **Name:** Food Trucks
- **Business Concept:** Food Trucks serving street food, beer, and wine
- **Description:** Trucks parked in plaza
- **Capacity:** N/A
- **Normal Hours of Operation:** 10am -9pm
- **Hours of Permitted Alcohol Service:** 8am – 2am
- **Alcohol Distribution Area:** From food truck by fountain worker
- **Bottle Service:** **Bottle Service:** Yes, pursuant to approved bottle service program (see Section 27)
- **Storage and Security:** Alcohol stored in locked food truck. Plaza under 24 hour surveillance.
- **Manager of Licensed Area:** Anthony Caratozzolo MGC Lic. (N GKS00080).

(19) Banquet Space



- **Name:** Banquets Space
- **Business Concept:** Multi-purpose events space including pre-function
- **Description:** 2 Ballroom totaling 16,248 Sq. Ft; 2 Board Rooms totaling 1,958 Sq.; Approximately 26,800 sqft of Pre-Function including 6,200 Rooftop outdoor Pre-Function Space
- **Normal Hours of Operation:** Varies by event
- **Hours of Permitted Alcohol Service:** 8am – 2am
- **Capacity:** Total Approx. 1,200
- **Alcohol Dispensing Area:** Alcohol will be served from mobile bars and by servers
- **Bottle Service:** **Bottle Service:** Yes, pursuant to approved bottle service program (see Section 27)
- **Storage and Security:** Alcohol will be in banquet storage beer and liquor room. All areas under 24 hour surveillance.
- **Manager of Licensed Area:** Anthony Caratozzolo MGC Lic. (N GKS00080)

(20) Pool



- **Name:** Pool
- **Business Concept:** Beverages served when business level demand. Pool which can be flexed for parties
- **Normal Hours of Operation:** Weather dependent
- **Hours of Permitted Alcohol Service:** 8am -2am
- **Capacity:** Total Approx. 150
- **Alcohol Dispensing Area:** Alcohol will be served from mobile bars and by servers
- **Bottle Service:** Yes, pursuant to approved bottle service program (see Section 27)
- **Storage and Security:** Alcohol will be in banquet storage and liquor room. All areas under 24 hour surveillance.
- **Manager of Licensed Area:** Anthony Caratozzolo MGC Lic. (N GKS00080)

(21) In Room Dining

South End
MARKET

**WICKED
NOODLES**



**HEARTH
GRILL**



wine bar

Bill's
DINER



- **Name:** In Room Dining
- **Business Concept:** Food, beer, and wine will be delivered primarily from The South End Market or TAP.
- **Description:** Food delivery service indoors.
- **Normal Hours of Operation:** Room service available 24 hours.
- **Hours of Permitted Alcohol Service:** 8am – 2am
- **Capacity:** N/A
- **Alcohol Dispensing Area:** South End Market or TAP
- **Bottle Service:** **Bottle Service:** Yes, pursuant to approved bottle service program (see Section 27)
- **Storage and Security:** Applicable areas in South End Market and TAP. All areas under 24 hour surveillance.
- **Manager of Licensed Area:** Anthony Caratozzolo MGC Lic. (N GKS00080)

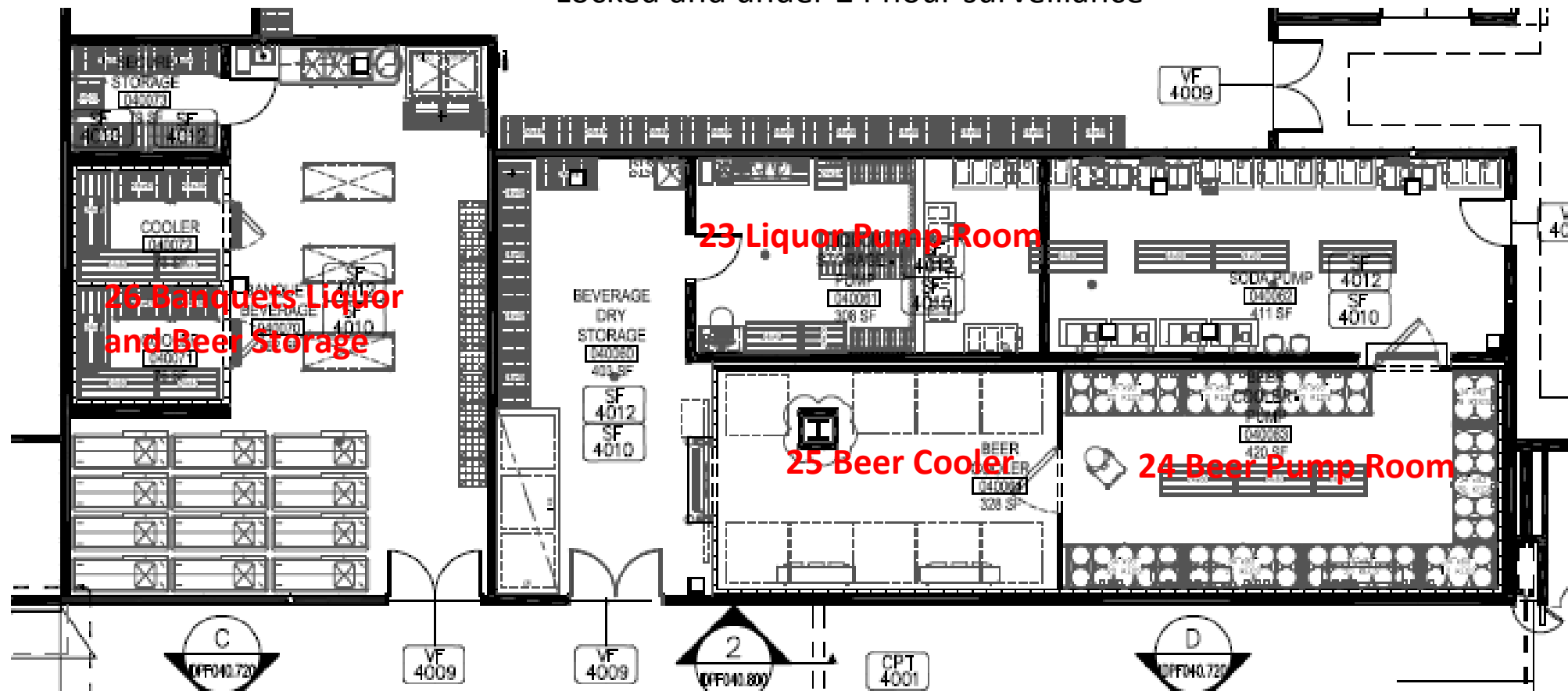
(22) Movie Theater – 3rd Party

Insert Current Map Here

- **Name:** To be announced Movie Theater
- **Business Concept:** Leased space. Movie theater with 7 screens serving food and alcohol.
- **Description:** Indoor movie theater
- **Capacity:** Total TBD
- **Normal Hours of Operation:** TBD
- **Hours of Permitted Alcohol Service:** 8am -2am
- **Alcohol Dispensing Area:** Alcohol will be distributed from a bar by a bartender
- **Storage and Security(shown in blue):** storage will be behind the bar and secured after closing. All areas are under 24 hour surveillance.
- **Bottle Service:** **Bottle Service:** Yes, pursuant to approved bottle service program (see Section 27)
- **Manager of Licensed Area:** Anthony Caratozzolo MGC Lic. (N GKS00080).
- **Jointly Responsible Person:** TBD Manager of Movie Theater
- **Authority to Remove Jointly Responsible Person:** All MGM Springfield leases are conditioned upon tenant compliance with applicable laws, including MGC regulations, and provide MGM with certain remedies upon non-compliance, including without limitation termination of the lease.

(23) Liquor Pump Room; (24) Beer Pump Room; (25) Beer Cooler; (26) Banquet Liquor and Beer Storage

Locked and under 24 hour surveillance

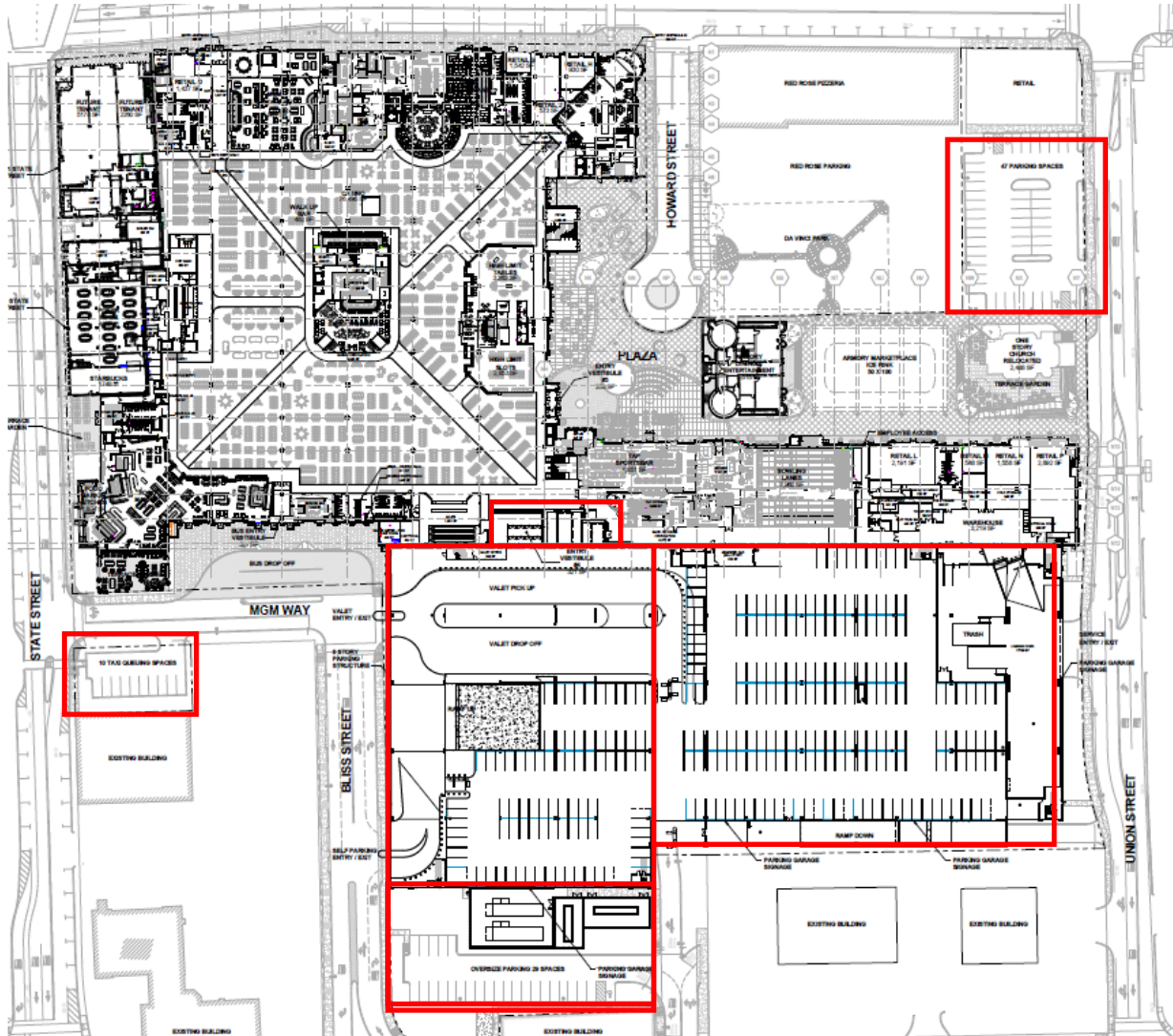


(27) Liquor Bottle Service Program



- Pursuant to 205 CMR 136.07(6), bottle service liquor will only be poured by servers licensed or registered with the Commission under 205 CMR 134.
- A keyed and locked bottle cage will be utilized to ensure that guests may not self-pour between service.
- Bottle service shall be conducted in compliance with MGM Springfield's Alcoholic Beverage Control Policies & Procedures set forth in its Commission-approved Internal Controls.

(28) Restricted Consumption - Garage/Parking Lots



- Consumption of alcohol will not be permitted in the parking garage deck, parking garage elevators, or parking stairwells.
- Consumption of alcohol will not be permitted in any surface parking lots.

(29) Permitted Consumption in Outdoor Plaza

- In Progress - To be supplemented

(30) Proposed Conditions

Application is conditioned on submission and MGC's review and approval of the following supplemental information:

- **Section 16 - Third Party Retail:** Name; Alcohol Distribution Area; Storage and Security; and Jointly Responsible Person
- **Section 17 - Kringle Candle:** Alcohol Distribution Area; Storage and Security; and Jointly Responsible Person
- **Section 22 - Movie Theater:** Name; Alcohol Distribution Area; Storage and Security and Jointly Responsible Person
- **Section 29 – Plan for Permitted Consumption in Outdoor Area** – plan satisfactorily demonstrating that the integrity of gaming and/or public health, welfare and safety are protected through security and physical access restrictions in the outdoor plaza areas of the Gaming Establishment



TO: Chairman Crosby, Commissioners

FROM: Jill Griffin, Director of Workforce, Supplier and Diversity Development

CC: Ed Bedrosian, Executive Director; Catherine Blue, General Counsel

DATE: May 10, 2018

RE: RFP: Expanding Economic Access in the Commonwealth's New Casino Industry

RFP Overview

The Massachusetts Gaming Commission (MGC) sought proposals in March to aid in advancement of economic development within the state's emerging casino industry with a goal of maximizing equity and inclusion for licensee employees and vendors. We aim to ensure an adequate pool of available, qualified, diverse and prepared applicants for the gaming and hospitality jobs. Proposals were intended to enable access to these emerging casino careers and business opportunities. The RFP sought to inspire collaborative coalitions, partnerships, grassroots organizations and non-profits to aid in providing programs, outreach, and resources to achieve at least one of the following goals:

- 1) Promote awareness of job opportunities and assist with interview/skill preparation for potential job candidates within the Host and Surrounding Communities of one of the casino properties.
- 2) Remove road blocks for the unemployed, underemployed and/or candidates with employment challenges.
- 3) Increase net job gain via initiatives benefiting minorities, women and veterans.
- 4) Strategies for maximizing contracting opportunities for vendors/suppliers with the licensee

Grant Awardees and Descriptions

| Eastern, MA|

Asian American Civic Association (AACA)

The AACA will offer program enhancements that increase minority access to the casino industry, working with members of the Asian American, immigrant and economically disadvantaged populations in Greater Boston to ensure awareness of job opportunities, and increased placement success. The AACA will do this through direct preparation of interested candidates via pre-screening resumes and qualifications and offering mock interviews; as well as referrals to English language courses and social service and benefits programs (such as housing assistance and child care services.) ***\$15,000 awarded***

BEST Hospitality Training (BEST)

With the grant funds provided, BEST will work to create a hospitality training pipeline focused on casino careers by meeting with industry stakeholders in the Boston area to develop a marketing strategy, informational sessions for diverse candidates looking to enter the hospitality industry, determining a qualified community organization to offer BEST's English for Hospitality curriculum and identifying a local partner to host the Wynn Model Hotel Guest Room in the Everett area for training purposes. ***\$15,000 awarded***

Chelsea Collaborative and La Comunidad

The Chelsea Collaborative and La Comunidad will collaborate to support a workforce pipeline initiative to bridge the unemployment and income gap for Chelsea and Everett-area residents. Their grant-funded work will consist of expansion of adult education (ESOL and computer proficiency courses) individualized career development case management (including industry "fit" assessment and application completion,) and creation of a data-tracking pipeline for continued follow-up with interested residents. ***\$12,260 awarded***

| Statewide |

Hispanic American Institute (HAI)

The funding provided to the HAI will support the development of local resource partners for the casinos, promotion of vendor opportunities and technical assistance for minority-owned businesses. These goals will be obtained via workshops, networking events and educational forums with Chelsea Chamber of Commerce, North Shore Latino Business Association and La Comunidad, Inc. and the ongoing Quarterly Small Business Breakfast at Wynn Boston Harbor. The grant also allows for marketing and social media promotion, as well as planning for events and expanding partnerships in Western MA. ***\$12,000 awarded***



| Western, MA |

Hampden County Sheriff Department

The Sheriff's Department has been granted funding to train current custodial inmates and a recently released population for certification in the Customer Service Gold program from the American Hotel and Lodging Educational Institute. ESOL and adult education will be offered for students in the program, as well. Education will also be provided on MGM's SkillSmart software and on the available casino opportunities. All students will also receive instruction on how to seal their criminal record to increase eligibility for employment with MGM. ***\$12,715.99 awarded***

Quaboag Valley Community Development Corporation (QVDC)

Through direct network outreach, advertising (such as on the Quaboag Connector vehicles) and their connections within the local community, the QVDC will promote awareness of both vendor opportunities and job openings. The grant will also support culinary ServSafe courses and Job Readiness Skills courses for under and unemployed job seekers aspiring to work with MGM Springfield. To remove road blocks for those interested in the courses and opportunities at MGM, QVDC will purchase travel vouchers for the Quaboag Connector to ensure dependable transportation. ***\$7,722 awarded***



Massachusetts Gaming Commission



MASSACHUSETTS GAMING COMMISSION

MEMORANDUM

To: Chairman Crosby and Commissioners Cameron, O'Brien, Stebbins and Zuniga
From: Edward Bedrosian, Jr. and Derek Lennon
Date: 5/24/2018
Re: Fiscal Year 2019 (FY19) Initial Budget Recommendations

Summary

The Massachusetts Gaming Commission's (MGC) initial Fiscal Year 2019 (FY19) budget and assessment projections are composed of the following:

Gaming

- \$22.6M for gaming regulatory costs including funding for 84.3 full-time equivalents (FTEs), 1 of which is a new position funded in FY19 and 2 contract positions;
- \$2.04M assessment from the Commonwealth indirect costs;
- \$3.85M assessment for the Office of the Attorney General's (AGO) gaming operations inclusive of Massachusetts State Police (MSP) assigned to the AGO;
- \$4.82M assessment for the research and responsible gaming agenda inclusive of 2 FTEs, which does not include DPH costs. The costs of DPH will be funded from the Public Health Trust Fund for the first time in FY19;
- \$75K for the Alcohol and Beverage Control Commission (ABCC); resulting in,
- \$33.4M total funding of the Gaming Control Fund.

Racing

- \$2.52M for racing regulatory costs including funding for 7.7 FTEs;
- \$202.7K assessment from the Commonwealth for indirect costs;
- \$2.72M combined total of regulated racing costs.

Total

- \$36.1M – Total Gaming Fund Costs (\$33.4M) plus Total Racing Costs (\$2.72M).
- This funds ~94 FTEs and 2 contract positions.

A list of the MGC's spending and revenue projections by appropriation is attached to this document (Attachment A).

The MGC, under 205 CMR 121.00 will assess gaming licensees the difference between its Gaming Control Fund (1050-0001) budget and anticipated revenues in FY19. The MGC's gaming regulatory



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costs combined with the statutorily required assessments are projected to be \$33.4M, and revenues are anticipated to be ~\$5.08M, which would leave an assessment of \$28.32M to be divided up among the licensees.

The Racing Division's budget is funded through a portion of wagering as stipulated in statute. While the landscape of thoroughbred racing in Massachusetts is not stable, the Division's budget was built using prior year revenue projections revised based on the experienced from FY16-FY17.

Regulatory vs. Statutory Costs

It is important to distinguish among the different components of the proposed Gaming Control Fund for FY19 and understand the difference between regulatory and statutory costs. The composition of the \$33.4M can be broken up into two areas. The first area comprises the regulatory costs of the Massachusetts Gaming Commission to regulate category 1 and 2 facilities. The regulatory costs are directly within control of the Gaming Commission. The second area, comprises statutory costs that are assessments contained in the Expanded Gaming Act but are not within the budgetary discretion of the Gaming Commission. The statutory costs are the responsibility of our licensees to pay. The break out of regulatory versus statutorily required costs is illustrated in the chart below:

Item	Amount	Notes
Regulatory Costs		
MGC Regulatory Costs	22,605,257.67	Costs of MGC to Regulate Category 1 and 2 facilities.
Statutorily Required		
Office of the Attorney General	3,856,997.20	Up to \$3M for AGO operations (~\$2.76M in FY19) and a separate reimbursement for their share of MSP costs.
Research and Responsible Gaming	4,825,981.00	Does not include DPH responsible gaming costs. Those will be funded by PHTF in this and future years.
Commonwealth Assessed Indirect Costs	2,037,294.23	Governor's office of Administration and Finance assesses these costs and they go directly to the MA General Fund.
Alcohol Beverage Control Commission	75,000.00	
Total Statutory Costs	10,795,272.00	

The statutorily required costs in FY19 are projected to be \$10.79M and include

- \$3.85M for the costs of the Attorney General's Office (C. 12 § 11M),
- \$4.82M for the Research and Responsible Gaming office, which will be funded from the Public Health Trust Fund in subsequent years (C. 23K § 56(e), 58, and 71),
- \$75K for the Alcoholic Beverage Control Commission (C. 10 § 72A), and
- \$2.04M for Commonwealth of Massachusetts Assessed Indirect Costs (ANF Bulletin 5).

The Commission's regulatory FY19 budget projections total \$22.6M, and fund 11 divisions. The funding level of each division along with the change from the previous year is laid out in further detail later in this memorandum.

Gaming Control Budget FY19 Compared to FY18

The MGCs currently approved FY18 budget for the Gaming Control Fund is \$31.08M. The MGC is recommending an FY19 budget of \$33.4M that includes both regulatory and statutory costs. The



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Gaming Control Fund's total budget increase is ~7.5%. The MGC's regulatory costs grew by ~9.77% from \$20.6M in FY18 to \$22.6M in FY19 while the statutorily required costs grew by ~2.9% from \$10.49M in FY18 to \$10.8M in FY19. The table below explains significant changes by regulatory vs statutorily required costs between fiscal years.

Fund	Grouping Name	Current Amount	Year	Next Year Amount	Variance	% Change	Explanation
Gaming Control Fund-10500001							
	MGC Regulatory Costs	20,593,675.81		22,605,257.67	2,011,581.86	9.77%	Annualization of MGM Springfield Costs
Statutorily Required Costs							
	Indirect	1,693,854.46		2,037,294.23	343,439.77	20.28%	Annualization of MGM Springfield Costs
	Research and Responsible Gaming/PHTF	5,053,957.84		4,825,981.00	(227,976.84)	-4.51%	Costs of DPH no longer funded from here.
	Office of Attorney General and AGO MSP	3,668,416.98		3,856,997.20	188,580.22	5.14%	Annualization of MGM Springfield Costs
	Alcohol and Beverage Control Commission	75,000.00		75,000.00	-	0.00%	
Statutorily Required Costs Total		10,491,229.28		10,795,272.43	304,043.15	2.90%	
Gaming Control Fund Total		31,084,905.09		33,400,530.10	2,315,625.01	7.45%	

The chart below breaks the costs above out in a little more detail by object class within each grouping:

Fund	Grouping Name	Obj Class	Obj Class Name	Current Year Amount	Next Year Amount	Variance	% Change	Explanation
Gaming Control Fund-10500001								
	MGC Regulatory Costs							
		AA	REGULAR EMPLOYEE COMPENSATION	6,206,831.99	7,301,056.69	1,094,224.70	17.63%	Annualization of MGM hires.
		BB	REGULAR EMPLOYEE RELATED EXPEN	78,400.00	89,400.00	11,000.00	14.03%	Additional in-state travel and training for category 1 Casinos
		CC	SPECIAL EMPLOYEES	43,250.00	135,000.00	91,750.00	212.14%	Annualization of MGM hires.
		DD	PENSION & INSURANCE RELATED EX	2,295,124.31	2,674,809.96	379,685.65	16.54%	Annualization of MGM hires.
		EE	ADMINISTRATIVE EXPENSES	653,223.64	601,607.48	(51,616.16)	-7.90%	
		GG	ENERGY COSTS AND SPACE RENTAL	1,247,229.38	1,271,894.58	24,665.20	1.98%	Lease escalator
		HH	CONSULTANT SVCS (TO DEPTS)	1,487,756.00	750,644.48	(737,111.52)	-49.55%	Decrease of legal costs to minimum required for insurance
		JJ	OPERATIONAL SERVICES	4,595,689.01	5,643,125.02	1,047,436.01	22.79%	Annualization of MGM public safety costs
		KK	EQUIPMENT PURCHASE	78,944.00	96,000.00	17,056.00	21.61%	Start-up equipment for MGM Springfield
		LL	EQUIPMENT LEASE-MAINTAIN/REPAR	32,106.80	36,824.00	4,717.20	14.69%	Introductory period for new copier leases expired and will have to pay per click copy costs
		NN	INFRASTRUCTURE:	1,000.00	2,500.00	1,500.00	150.00%	
		PP	STATE AID/POL SUB				31.30%	Additional WFSD grants



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		114,244.00	150,000.00	35,756.00		
						Refresh of equipment, and anticipated costs of opening category 1 facilities
	UU	IT Non-Payroll Expenses	3,759,876.68	3,852,395.46	92,518.78	2.46%
	MGC Regulatory Costs Total		20,593,675.81	22,605,257.67	2,011,581.86	9.77%
	Indirect					
	EE	ADMINISTRATIVE EXPENSES	1,693,854.46	2,037,294.23	343,439.77	20.28%
	Annualization of MGM costs					
	Research and Responsible Gaming/PHTF					
	AA	REGULAR EMPLOYEE COMPENSATION	205,317.50	201,973.00	(3,344.50)	-1.63%
	BB	REGULAR EMPLOYEE RELATED EXPEN	6,000.00	6,000.00	-	0.00%
	DD	PENSION & INSURANCE RELATED EX	74,591.84	75,012.77	420.93	0.56%
	EE	ADMINISTRATIVE EXPENSES	18,000.00	32,995.23	14,995.23	83.31%
	FF	FACILITY OPERATIONAL EXPENSES	500.00	1,000.00	500.00	100.00%
	HH	CONSULTANT SVCS (TO DEPTS)	1,419,351.50	2,454,000.00	1,034,648.50	72.90%
	Increase in GameSense advisors for MGM opening					
	JJ	OPERATIONAL SERVICES	15,000.00	-	(15,000.00)	100.00%
	MM	PURCHASED CLIENT/PROGRAM SVCS	25,000.00	10,000.00	(15,000.00)	-60.00%
	PP	STATE AID/POL SUB	3,215,197.00	2,045,000.00	(1,170,197.00)	-36.40%
	DPH costs will be against PHTF this year. Not included in this item in FY19					
	UU	IT Non-Payroll Expenses	75,000.00	-	(75,000.00)	100.00%
	No IT development costs anticipated this year.					
	Research and Responsible Gaming/PHTF Total		5,053,957.84	4,825,981.00	(227,976.84)	-4.51%
	Office of Attorney General and AGO MSP					
	JJ	OPERATIONAL SERVICES	1,068,416.98	1,096,997.20	28,580.22	2.68%
	Annualization of trooper class					
	OO	(blank)	2,600,000.00	2,760,000.00	160,000.00	6.15%
	Annualization of MGM hires.					
	Office of Attorney General and AGO MSP Total		3,668,416.98	3,856,997.20	188,580.22	5.14%
	Alcohol and Beverage Control Commission					
	OO	(blank)	75,000.00	75,000.00	-	0.00%
	10500001 Total		31,084,905.09	33,400,530.10	2,315,625.01	7.45%

FY19 Regulatory Budget Development Process and Recommendations

In FY19, the MGC will continue allocating funds to each division/bureau and tracking contractual commitments, expenditures and salaries against each division/bureau budget. The Commission will be using the expense budget feature in the Massachusetts Management and Accounting Reporting System (MMARS) to establish these budgets and automate the process of keeping track of budget to actual expenditures and commitments.

The MGC's office of finance met with each division/bureau head within the MGC and developed spending and revenue projections that are realistic representations of what will be needed in FY19 to operate the Commission, as well as what can be expected for revenue based on the Commission's current fee structures. These requests were then reviewed by the CFAO, the Executive Director, and the Treasurer of the Commission. A third review was conducted by representatives of the current gaming licensees (Penn, Encore and MGM) at a meeting on May 11, 2018 at the MGC office.



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The meeting included a comprehensive review of the Commission's budget at a line item level, as well as a review of each division's staffing levels by employee and anticipated hires.

The following section of this memorandum is a summary by appropriation of spending anticipated for the MGC Regulatory costs of the Gaming Control Fund and the Racing Oversight and Development Fund. Immediately following each summary is a chart that demonstrates significant variances between FY18 and FY19 for each division/bureau. Attachment B to this document provides a view of each division's budget by object class, object code and then specific budget item. This same information can be found in Attachment C but the view is ordered first by object class, then object code, then division and finally by specific budget item.

10500001 Gaming Control Trust Fund

The MGC Regulatory portion of the Gaming Control Trust funds 11 divisions/bureaus. Each division's/bureau's costs of providing regulatory oversight to expanded gaming are built into the spending figures in the table below, which represents, at a macro level, the anticipated spending. This item funds 84.3 FTEs. The FY19 recommended spending level includes funding for 1 new IT position, as well as funding for the positions approved in the FY18 spending plan. While we determine the Research and Responsible Gaming/Public Health Trust Fund (PHTF) component of the Gaming Control Fund to be a statutorily required funding source, 2 MGC FTEs in that unit are not included in the 84.3 regulatory FTE count, but are included in the 96 overall FTE count. The majority of the increased costs are from annualizing the hiring and public safety costs that were partially funded in FY18 to support the opening of the MGM Springfield facility.

Below is a chart that shows the FY18 currently approved budget by division compared to FY19 proposed budget for the Regulatory portion of the Gaming Control Fund with a brief explanation for any large discrepancies. Further details for budgets by each division are provided in attachments B and C:

The Research and Responsible Gaming/PHTF budget is considered a Statutorily required component of the Gaming Control Fund due to the fact that it will be funded from the Public Health Trust Fund (PHTF) once category 1 facilities become operational and taxes from gross gaming revenue begin to fund the PHTF. However, I have included a brief chart of that budget comparing FY18 to FY19 below because 2 MGC employees are funded from that budget.

Fund	Grouping Name	Division	Division Name	Current Year Amount	Next Year Amount	Variance	% Change	Explanation
Gaming Control Fund-10500001								
	MGC Regulatory Costs							
		1000	Finance and Administration	2,057,570.73	2,107,937.82	50,367.09	2.45%	
		1100	Human Resources	515,643.51	659,838.34	144,194.83	27.96%	Annualization of a new hire, raises on higher total salary, and increased workers comp
		1200	Legal	1,923,859.30	1,223,585.71	(700,273.59)	-36.40%	Reduce litigation costs to minimum required by insurance
		1300	Executive Director	876,698.44	862,101.87	(14,596.57)	-1.66%	
		1400	Information Technology	4,602,230.02	4,967,360.61	365,130.59	7.93%	Annualization of 2 new hires
		1500	Commissioners	882,570.81	886,684.93	4,114.12	0.47%	
		1600	Workforce and Supplier Diversity	440,261.41	481,792.46	41,531.05	9.43%	Annualization of new hire
		1800	Communications	358,654.82	379,186.94	20,532.12	5.72%	New intern
		1900	Ombudsman				1.38%	



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			442,378.19	448,478.49	6,100.30		
	5000	Investigations and Enforcement Bureau	7,836,453.82	9,801,338.50	1,964,884.68	25.07%	Annualization of MGM hires and public safety costs associated with MGM
	7000	Licensing Division	657,354.76	786,952.00	129,597.24	19.71%	Annualization of new hires
	MGC Regulatory Costs Total		20,593,675.81	22,605,257.67	2,011,581.86	9.77%	
	Research and Responsible Gaming/PHTF						
	1700	Problem Gambling	5,053,957.84	4,825,981.00	(227,976.84)	-4.51%	

10500003 Racing Development and Oversight Trust Fund

This item funds the operations of the Racing division. The majority of funding from this appropriation is payroll, seasonal payroll, and fringe related costs. Costs of the division are payroll, drug and laboratory testing, ISA to DPH, and purchased client services for economic hardship payments, eighth pole payments, and the jockey guild.

Below is a chart that shows the FY18 currently approved budget by division compared to FY19 proposed budget for the Racing Oversight and Development Fund with a brief explanation for any large discrepancies. Further details for budgets by each division are provided in attachments B and C:

Fund	Grouping Name	Division	Division Name	Current Year Amount	Next Year Amount	Variance	% Change	Explanation
	Racing Oversight and Development Trust Fund-10500003					-		
	MGC Regulatory Costs					-		
		1000	Finance and Administration	223,481.41	283,090.19	59,608.78	26.67%	
		1100	Human Resources	114,220.90	99,382.99	(14,837.91)	-12.99%	
		1200	Legal	49,773.57	50,173.52	399.95	0.80%	
		1300	Executive Director	48,957.77	49,426.05	468.28	0.96%	
		1400	Information Technology	46,744.56	104,063.51	57,318.95	122.62%	
		1500	Commissioners	73,473.01	58,411.22	(15,061.79)	-20.50%	
		1800	Communications	15,367.26	15,458.57	91.31	0.59%	
		3000	Racing Division	1,854,555.21	1,853,098.17	(1,457.04)	-0.08%	
		7000	Licensing Division	1,349.76	5,197.02	3,847.26	285.03%	
	MGC Regulatory Costs Total			2,427,923.45	2,518,301.24	90,377.79	3.72%	
				2,427,923.45	2,518,301.24	90,377.79	3.72%	

Funding Exposures not Included in FY19 Budget Proposal

FY19 was another challenging budget year given the opening of MGM Springfield in August of 2018, less than 90 days into FY19 and the projected opening of the Encore facility in Everett in June of 2019, just days before the close of the fiscal year. In addition to the anticipated openings of the two category 1 casinos, we have built in the minimum required by our insurance policy for litigation costs in the legal budget. Staff anticipates the figure to grow above the amount funded in this budget



Massachusetts Gaming Commission

It is important for the Commission to be aware that there are both regulatory and public safety costs that are anticipated for the FY19 budget year that are not included in this proposal. The costs of both public safety personnel as well as gaming agents for the Everett category 1 facility are not included in this budget. That facility is anticipated to open in June of 2019. The costs not included in this budget have been discussed with our licensees, as well as the rationale for not including the costs. Staff intends on returning to the Commission between the end of the first quarter of FY19 and end of calendar year 2018 to address both the public safety and regulatory funding exposures as the landscape and timeline for the opening of Everett facility becomes more concrete and better estimates are available. This is similar to the process used for funding the MGM start-up costs in the last budget cycle.

Assessment on Licensees

Chapter 23K §56 (a)-(c) define how the MGC will fund its annual costs related to Gaming/non-racing activities. This chapter was further defined through 205 CMR 121.00. By taking the projected spending less the net revenues projected for FY19, the commission will utilize 205 CMR 121.01 3(c) to assess ~\$28.3M on licensees as shown in the chart below:

Licensee	Slots	Table Games	Table Gaming Positions*	Total Gaming Positions*	Percentage of Gaming Positions	Annual Assessment
MGM	3,000	100	600	3,600	38.99%	\$11,042,096.71
Encore	3,242	168	1,008	4,250	46.03%	\$13,035,847.95
Penn	1,250	-	-	1,383	14.98%	\$4,242,385.45
	7,492	268	1,608	9,233	100.00%	\$28,320,330.10

*Table gaming positions, slots and table gaming positions are derived by using the HLT figures from Finance Plan section of the Presentation under 2.3 the table titled Proposed Facility Suitability. For estimating gaming positions from table games, a multiplier of 6 for each table game is used. For PPC, it is the amount approved as of June 2017.

Conclusion

Staff is proposing an FY19 Gaming Control Fund budget of \$33.4M for Regulatory and Statutorily Required Costs and an FY19 Racing Oversight and Development Fund budget of \$2.72M for Regulatory and Statutorily Required Costs. Staff seeks the Commission's guidance on further spending recommendations and to post the budget for public comment prior to the next public meeting.

Staff would like to remind the Commissioners that there are both public safety and regulatory funding exposures not built into this budget that will need to be addressed prior to the end of calendar year 2018.

Attachments:

- Attachment A: FY19 Listing of Accounts Spending and Revenue
- Attachment B: Next Year Budget All Departments for Commission
- Attachment C: Next Year Budget by Object Class for Commission



Massachusetts Gaming Commission

2019		Budget Projections
Row Labels		Initial Projection
10500001--Gaming Control Fund		
MGC Regulatory Cost		
AA REGULAR EMPLOYEE COMPENSATION	\$	7,301,056.69
BB REGULAR EMPLOYEE RELATED EXPEN	\$	89,400.00
CC SPECIAL EMPLOYEES	\$	135,000.00
DD PENSION & INSURANCE RELATED EX	\$	2,674,809.96
EE ADMINISTRATIVE EXPENSES	\$	601,607.48
FF PROGRAM, FACILITY, OPERATIONAL SUPPIES	\$	-
GG ENERGY COSTS AND SPACE RENTAL	\$	1,271,894.58
HH CONSULTANT SVCS (TO DEPTS)	\$	750,644.48
JJ OPERATIONAL SERVICES	\$	5,643,125.02
KK Equipment Purchase	\$	96,000.00
LL EQUIPMENT LEASE-MAINTAIN/REPAR	\$	36,824.00
NN NON-MAJOR FACILITY MAINTENANCE REPAIR	\$	2,500.00
PP STATE AID/POL SUB/OSD	\$	150,000.00
TT PAYMENTS & REFUNDS	\$	-
UU IT Non-Payroll Expenses	\$	3,852,395.46
MGC Regulatory Cost Subtotal:	\$	22,605,257.67
EE--Indirect Costs	\$	2,037,294.23
Office of Attorney General		
ISA to AGO		\$2,760,000.00
TT Reimbursement for AGO 0810-1024	\$	-
AGO State Police	\$	1,096,997.20
Office of Attorney General Subtotal:	\$	3,856,997.20
Research and Responsible Gaming/Public Health Trust Fund		
AA REGULAR EMPLOYEE COMPENSATION	\$	201,973.00
BB REGULAR EMPLOYEE RELATED EXPEN	\$	6,000.00
CC SPECIAL EMPLOYEES		
DD PENSION & INSURANCE RELATED EX	\$	75,012.77
EE ADMINISTRATIVE EXPENSES	\$	32,995.23
FF PROGRAMMATIC FACILITY OPERATONAL SUPPLIES	\$	1,000.00
HH CONSULTANT SVCS (TO DEPTS)	\$	2,454,000.00
JJ OPERATIONAL SERVICES	\$	-
MM PURCHASED CLIENT/PROGRAM SVCS	\$	10,000.00
PP STATE AID/POL SUB	\$	2,045,000.00
UU IT Non-Payroll Expenses	\$	-
ISA to DPH	\$	-
Research and Responsible Gaming/Public Health Trust Fund Subtotal:	\$	4,825,981.00
ISA to ABCC	\$	75,000.00
Gaming Control Fund Total Costs	\$	33,400,530.10
		Revenue Projections
	Revenues	Initial Projection
Gaming Control Fund Beginning Balance 0500	\$	-
Phase 1 Collections (restricted) 0500	\$	-
Phase 1 Refunds 0500	\$	-
Phase 2 Category 1 Collections (restricted) 0500	\$	-
Region C Phase 1 Investigation Collections 0500	\$	-
Region C Phase 2 Category 1 Collections 0500	\$	-
Grant Collections (restricted) 0500	\$	50,000.00
Region A slot Machine Fee 0500	\$	1,945,200.00
Region B Slot Machine Fee 0500	\$	1,800,000.00
Slots Parlor Slot Machine Fee 0500	\$	750,000.00
Gaming Employee License Fees (GEL) 3000	\$	300,000.00
Key Gaming Executive (GKE) 3000	\$	15,000.00
Key Gaming Employee (GKS) 3000	\$	20,000.00
Non-Gaming Vendor (NGV) 3000	\$	25,000.00
Vendor Gaming Primary (VGP) 3000	\$	75,000.00
Vendor Gaming Secondary (VGS) 3000	\$	25,000.00
Gaming School License (GSB)	\$	-
Gaming Service Employee License (SER) 3000	\$	75,000.00
Subcontractor ID Initial License (SUB) 3000	\$	-

Temporary License Initial License (TEM) 3000	\$	-
Veterans Initial License (VET) 3000	\$	-
Transfer of Licensing Fees to CMF 0500	\$	-
Assessment 0500	\$	28,320,330.10
Misc/Bank Interest 0500	\$	-
Grand Total	\$	33,400,530.10

		Budget Projections
Row Labels		Initial Projection
1050003		
AA REGULAR EMPLOYEE COMPENSATION	\$	779,111.86
BB REGULAR EMPLOYEE RELATED EXPEN	\$	12,000.00
CC SPECIAL EMPLOYEES	\$	425,000.00
DD PENSION & INSURANCE RELATED EX	\$	279,030.65
EE ADMINISTRATIVE EXPENSES	\$	42,485.00
FF PROGRAMMATIC FACILITY OPERATONAL SUPPLIES	\$	2,000.00
HH CONSULTANT SVCS (TO DEPTS)	\$	25,000.00
JJ OPERATIONAL SERVICES	\$	727,758.73
KK EQUIPMENT PURCHASES	\$	915.00
LL EQUIPMENT LEASE-MAINTAIN/REPAR	\$	155,000.00
MM PURCHASED CLIENT/PROGRAM SVCS	\$	-
NN INFRASTRUCTURE:	\$	-
TT LOANS AND SPECIAL PAYMENTS	\$	-
UU IT Non-Payroll Expenses	\$	70,000.00
EE --Indirect Costs	\$	202,687.10
ISA to DPH	\$	-
Grand Total	\$	2,720,988.34

		Revenue Projections
Revenues		Initial Projection
Plainridge Assessment 4800	\$	121,200.00
Plainridge Daily License Fee 3003	\$	108,600.00
Plainridge Occupational License 3003/3004	\$	55,000.00
Plainridge Racing Development Oversight Live 0131	\$	25,000.00
Plainridge Racing Development Oversight Simulcast 0131	\$	135,000.00
Racing Oversight and Development Balance Forward 0131	\$	400,000.00
Raynham Assessment 4800	\$	96,150.00
Raynham Daily License Fee 3003	\$	108,600.00
Raynham Racing Development Oversight Simulcast 0131	\$	133,000.00
Suffolk Assessment 4800	\$	526,650.00
Suffolk Commission Racing Development Oversight Simulcast 0131	\$	140,000.00
Suffolk Daily License Fee 3003	\$	78,000.00
Suffolk Occupational License 3003/3004	\$	33,000.00
Suffolk Racing Development Oversight Live 0131	\$	22,000.00
Suffolk TVG Commission Live 0131	\$	18,000.00
Suffolk TVG Commission Simulcast 0131	\$	125,000.00
Suffolk Twin Spires Commission Live 0131	\$	15,000.00
Suffolk Twin Spires Commission Simulcast 0131	\$	97,000.00
Suffolk Xpress Bet Commission Live 0131	\$	13,000.00
Suffolk Xpress Bet Commission Simulcast 0131	\$	45,000.00
Suffolk NYRA Bet Commission Live 0131	\$	7,500.00
Suffolk NYRA Bet Commission Simulcast 0131	\$	22,000.00
Transfer to General Fund 10500140 0000		
Wonderland Assessment 4800	\$	6,000.00
Wonderland Daily License Fee 3003	\$	78,000.00
Wonderland Racing Development Oversight Simulcast 0131	\$	10,000.00
Plainridge fine 2700	\$	25,000.00
Suffolk Fine 2700	\$	4,500.00
Plainridge Unclaimed wagers 5009	\$	168,000.00
Suffolk Unclaimed wagers 5009	\$	250,000.00
Raynham Unclaimed wagers 5009	\$	160,000.00
Wonderland Unclaimed wagers 5009	\$	15,000.00
Misc/Bank Interest 0131	\$	500.00
Grand Total	\$	\$3,041,700.00

Next Year Budget All Departments for Commission

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1000	Finance and Administration							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	New Hires for MGM Opening	\$35,961.55	\$0.00	(\$35,961.55)	-100.00%
					Employee Compensation	Salaries	\$364,080.20	\$404,322.01	\$40,241.81	11.05%
			Obj Class Totals:				\$400,041.75	\$404,322.01	\$4,280.26	1.07%
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI		Travel	Out of State Travel	\$2,000.00	\$2,000.00	\$0.00	0.00%
		B02	In-State Travel		Travel	In-State Travel	\$1,000.00	\$1,000.00	\$0.00	0.00%
			Obj Class Totals:				\$3,000.00	\$3,000.00	\$0.00	0.00%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe on New Hires for MGM	\$12,543.39	\$0.00	(\$12,543.39)	-100.00%
					Fringe	Fringe rate of 35.41%	\$126,991.17	\$143,170.42	\$16,179.25	12.74%
					Payroll Taxes	Payroll Taxes on New Hires for MGM	\$521.44	\$0.00	(\$521.44)	-100.00%
					Taxes	Tax rate of 1.73%	\$5,279.16	\$6,994.77	\$1,715.61	32.50%
			Obj Class Totals:				\$145,335.16	\$150,165.19	\$4,830.03	3.32%
		EE	ADMINISTRATIVE EXPENSES							
		E01	Office & Administrative Supplies		Supplies	Adoni Spring Water/Milhench	\$2,500.00	\$2,500.00	\$0.00	0.00%
					Supplies	Cam Office Supplies	\$10,000.00	\$8,500.00	(\$1,500.00)	-15.00%
					Supplies	W.B. Mason	\$25,000.00	\$23,500.00	(\$1,500.00)	-6.00%
		E02	Printing Expenses & Supplies		Printing	Millenium/RazzMTazz/MG Products	\$3,950.00	\$3,500.00	(\$450.00)	-11.39%
		E05	Postage Chargeback		Postage	ITD PAD Chargeback for postal Services	\$2,664.00	\$2,743.92	\$79.92	3.00%
		E06	Postage		Postage	Postage for Ashburton Mail Room	\$2,400.00	\$2,400.00	\$0.00	0.00%
					Postage	Postage for Pitney Bowes, Fed Ex, UPS	\$1,500.00	\$1,500.00	\$0.00	0.00%
		E12	Subscriptions, Memberships & Licensing Fees		Subscriptions	Go To Meeting	\$0.00	\$6,400.00	\$6,400.00	#Div/0!
		E15	Bottled Water		Water	Quench	\$684.00	\$1,254.00	\$570.00	83.33%
		E18	State Single Audit Chargeback		FY 17 Chargeback Single State Audit	Chargeback	\$300.00	\$500.00	\$200.00	66.67%
		E19	Fees, Fines, Licenses, Permits & Chargebacks		Fees, Fines, Licensed, Chargebakcs	EZ Pass	\$300.00	\$1,000.00	\$700.00	233.33%
		E20	Motor Vehicle Chargeback		OVM	Motorized Vehicle Chargeback--Leases of ford fusion and ford escape	\$12,689.64	\$12,689.64	\$0.00	0.00%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1000	Finance and Administration							
		E22	Temp Use Space/Confer-Incidental Includes Reservation Fees	Laz Parking	Parking at 33 Arch St. 13 spaces		\$54,000.00	\$54,000.00	\$0.00	0.00%
		E30	Credit Card Purchases	Credit Card	Credit Card Incidental Purchases		\$500.00	\$2,000.00	\$1,500.00	300.00%
		E41	Out Of State Travel Expen on Behalf of State Employ	Travel	Travel Agency Fees		\$5,000.00	\$5,000.00	\$0.00	0.00%
		EE2	Conference, Training and Registration Fees	Conference Registrations	Registration Fees		\$5,000.00	\$0.00	(\$5,000.00)	-100.00%
			Obj Class Totals:				\$126,487.64	\$127,487.56	\$999.92	0.79%
		GG	ENERGY COSTS AND SPACE RENTAL							
		G01	Space Rental	Office Lease	101 Federal St. 12 months		\$1,182,473.94	\$1,195,969.14	\$13,495.20	1.14%
				Rent	Umass Office Rent		\$2,540.00	\$2,540.00	\$0.00	0.00%
		G03	Electricity	Electricity	101 Federal St. 12 months		\$32,635.44	\$32,635.44	\$0.00	0.00%
		G05	Fuel For Vehicles	Gas	Wex Bank/Gulf		\$1,500.00	\$5,000.00	\$3,500.00	233.33%
			Obj Class Totals:				\$1,219,149.38	\$1,236,144.58	\$16,995.20	1.39%
		HH	CONSULTANT SVCS (TO DEPTS)							
		H09	Attorneys/Legal Services	Insurance	Comprehensive Insurance Policy		\$86,450.00	\$95,094.48	\$8,644.48	10.00%
		H19	Management Consultants		CPA Firm for Annual Audits consistent with Generally Accepted Auditing Standards		\$38,550.00	\$38,550.00	\$0.00	0.00%
			Obj Class Totals:				\$125,000.00	\$133,644.48	\$8,644.48	6.92%
		JJ	OPERATIONAL SERVICES							
		J10	Auxiliary Financial Services	Auxiliary Financial Services	Credit Card Fees/BillMatrix		\$0.00	\$300.00	\$300.00	#Div/0!
		JJ2	Auxiliary Services	Courier	USA Couriers		\$200.00	\$200.00	\$0.00	0.00%
				Shredding	ProShred		\$750.00	\$850.00	\$100.00	13.33%
			Obj Class Totals:				\$950.00	\$1,350.00	\$400.00	42.11%
		LL	EQUIPMENT LEASE-MAINTAIN/REPAR							
		L24	Motorized Vehicle Equipment Rental or Lease	Rental Cars	Enterprise Car Rental		\$500.00	\$500.00	\$0.00	0.00%
		L25	Office Equipment Rental or Lease	Printing	Pitney Bowes		\$532.80	\$750.00	\$217.20	40.77%
		L26	Printing/Photocopy & Micrographics Equip Rent/Lease	Copier	Canon Financial Services Recurring Payment of \$5.4K for 13th floor Recurring Payment of \$4.8K IEB Per Click costs of \$2.5K		\$12,738.00	\$12,738.00	\$0.00	0.00%
		L46	Print, Photocopying & Micrograph Equipment Maint/Repair	Copier	Canon USA/Maintenance & Repair--Initial Contract Rate Ended		\$3,000.00	\$7,500.00	\$4,500.00	150.00%
				Xerox Leases	Xerox Leases Recurring Payments of \$11.1K for 3 machines Per Click costs of \$4.2K (avg of this year)		\$15,336.00	\$15,336.00	\$0.00	0.00%
			Obj Class Totals:				\$32,106.80	\$36,824.00	\$4,717.20	14.69%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1000	Finance and Administration							
		NN	INFRASTRUCTURE:							
		N50	Non-Major Facility Infrastructure Maintenance and Repair	Repairs	Office/Building	Repairs	\$1,000.00	\$2,500.00	\$1,500.00	150.00%
			Obj Class Totals:				\$1,000.00	\$2,500.00	\$1,500.00	150.00%
		UU	IT Non-Payroll Expenses							
		U05	Information Technology (IT) Temp Staff Augmentation Profs	IT Consultants	Web penetration	Testing	\$0.00	\$8,000.00	\$8,000.00	#Div/0!
		U10	Information Tech (IT) Equipment Maintenance & Repair	Cable	Cable/Comcast		\$4,500.00	\$4,500.00	\$0.00	0.00%
			Obj Class Totals:				\$4,500.00	\$12,500.00	\$8,000.00	177.78%
			Division/Bureau Totals:				\$2,057,570.73	\$2,107,937.82	\$50,367.09	2.45%
		1100	Human Resources							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive	Employee Compensation	Employee	Salaries	\$157,680.34	\$200,955.72	\$43,275.38	27.45%
				Employee Compensation	New Hires for	MGM Opening	\$19,615.37	\$0.00	(\$19,615.37)	-100.00%
				Raises	2.0% COLA/Bonus	Incentives Agency Wide	\$121,971.16	\$168,097.61	\$46,126.45	37.82%
			Obj Class Totals:				\$299,266.87	\$369,053.33	\$69,786.46	23.32%
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B02	In-State Travel	Travel	In State	Travel	\$1,000.00	\$2,000.00	\$1,000.00	100.00%
			Obj Class Totals:				\$1,000.00	\$2,000.00	\$1,000.00	100.00%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment	Fringe	Fringe on New Hires for	MGM 35.41%	\$6,841.84	\$0.00	(\$6,841.84)	-100.00%
				Fringe	Fringe rate of	35.41%	\$54,998.90	\$71,172.58	\$16,173.68	29.41%
				Payroll Taxes	Payroll Taxes on New Hires for	MGM 1.73%	\$284.42	\$0.00	(\$284.42)	-100.00%
				Payroll Taxes & Fringe on Raises	Payroll Taxes & Fringe on	Raises	\$44,312.12	\$62,435.41	\$18,123.29	40.90%
				Taxes	Tax rate of	1.73%	\$2,286.36	\$3,477.02	\$1,190.66	52.08%
		D15	Workers' Compensation Chargebacks	Worker's Comp Chargeback	Worker's Comp	Chargeback	\$50,000.00	\$75,000.00	\$25,000.00	50.00%
			Obj Class Totals:				\$158,723.64	\$212,085.01	\$53,361.37	33.62%
		EE	ADMINISTRATIVE EXPENSES							
		E12	Subscriptions, Memberships & Licensing Fees	Subscriptions	Subscriptions, Memberships & Licensing Fees	SHRM, NEHRA, The Partnership	\$2,000.00	\$5,000.00	\$3,000.00	150.00%
		E19	Fees, Fines, Licenses, Permits & Chargebacks	Licenses	Fees, Fines, Licenses, Permits & Chargebacks	for HRCMS and HRD	\$2,653.00	\$9,000.00	\$6,347.00	239.24%
		E22	Temp Use Space/Confer-Incidental Includes Reservation Fees	Conference Incidentals	Conference	Incidentals	\$0.00	\$3,700.00	\$3,700.00	#Div/0!

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1100	Human Resources							
		E30	Credit Card Purchases		Credit Card Charges	FIA Card	\$0.00	\$1,000.00	\$1,000.00	#Div/0!
		EE2	Conference, Training and Registration Fees		ISA with EOHHS	EOHHS Professional Development (MasSP Trainings)	\$12,000.00	\$12,000.00	\$0.00	0.00%
					Training	Conference, Training and Registration Fees	\$13,000.00	\$1,000.00	(\$12,000.00)	-92.31%
		EE9	Employee Recognition Chargeback		Employee Morale	Employee Recognition Program	\$5,000.00	\$5,000.00	\$0.00	0.00%
			Obj Class Totals:				\$34,653.00	\$36,700.00	\$2,047.00	5.91%
		HH	<i>CONSULTANT SVCS (TO DEPTS)</i>							
		H09	Attorneys/Legal Services		Legal Consultants	Employment Laywers	\$0.00	\$5,000.00	\$5,000.00	#Div/0!
					Worker's Comp	Workers Comp Litigation Fees	\$5,000.00	\$5,000.00	\$0.00	0.00%
			Obj Class Totals:				\$5,000.00	\$10,000.00	\$5,000.00	100.00%
		JJ	<i>OPERATIONAL SERVICES</i>							
		J46	Temporary Help Services		Temp Help	Resource Connection--Possibly for IEB or Licensing	\$0.00	\$15,000.00	\$15,000.00	#Div/0!
		JJ2	Auxiliary Services		EAP	Crisis Management EAP program	\$2,000.00	\$2,000.00	\$0.00	0.00%
					HR Investigations	HR Investigations	\$10,000.00	\$10,000.00	\$0.00	0.00%
					Testing	All One Health Resouces	\$5,000.00	\$3,000.00	(\$2,000.00)	-40.00%
			Obj Class Totals:				\$17,000.00	\$30,000.00	\$13,000.00	76.47%
			Division/Bureau Totals:				\$515,643.51	\$659,838.34	\$144,194.83	27.96%
		1200	Legal							
		AA	<i>REGULAR EMPLOYEE COMPENSATION</i>							
		A01	Salaries: Inclusive		Employee Compensation	Employee Salaries	\$479,248.37	\$486,791.39	\$7,543.02	1.57%
			Obj Class Totals:				\$479,248.37	\$486,791.39	\$7,543.02	1.57%
		BB	<i>REGULAR EMPLOYEE RELATED EXPEN</i>							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI		Travel	Out of State Travel and Training	\$5,000.00	\$5,000.00	\$0.00	0.00%
		B02	In-State Travel		Travel	In State Travel	\$2,000.00	\$2,000.00	\$0.00	0.00%
		B05	Conference, Training, Registration and Membership Dues and L		Professional Licenses	Professional and Bar Licenses	\$2,000.00	\$2,000.00	\$0.00	0.00%
			Obj Class Totals:				\$9,000.00	\$9,000.00	\$0.00	0.00%
		DD	<i>PENSION & INSURANCE RELATED EX</i>							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe rate of 35.41%	\$167,161.83	\$172,372.83	\$5,211.00	3.12%
					Taxes	Tax rate of 1.73%	\$6,949.10	\$8,421.49	\$1,472.39	21.19%
			Obj Class Totals:				\$174,110.93	\$180,794.32	\$6,683.39	3.84%
		EE	<i>ADMINISTRATIVE EXPENSES</i>							
		E01	Office & Administrative Supplies		Supplies	Office Supplies	\$5,000.00	\$5,000.00	\$0.00	0.00%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1200	Legal							
		E12	Subscriptions, Memberships & Licensing Fees	Subscriptions	Subscriptions	Subscriptions and Memberships Westlaw ABA	\$7,000.00	\$11,000.00	\$4,000.00	57.14%
		E13	Advertising Expenses	Reg Advertising	Advertising	Advertising of Regs and Meetings	\$5,000.00	\$10,000.00	\$5,000.00	100.00%
		E41	Out Of State Travel Expen on Behalf of State Employ	Travel	Travel	Conference/Trainings	\$10,000.00	\$10,000.00	\$0.00	0.00%
		EE		Conference, Training, Registion Fees	Conference, Training, Registion Fees	Conference, Training, Registion Fees	\$0.00	\$4,000.00	\$4,000.00	#Div/0!
			Obj Class Totals:				\$27,000.00	\$40,000.00	\$13,000.00	48.15%
		HH	CONSULTANT SVCS (TO DEPTS)							
		H09	Attorneys/Legal Services	Litigation Defense	Litigation Defense	Outside Counsel Litigation Defense	\$1,100,000.00	\$400,000.00	(\$700,000.00)	-63.64%
				Outside Counsel	Outside Counsel	General Practice, Regulations, Laws, etc.	\$80,000.00	\$50,000.00	(\$30,000.00)	-37.50%
				Outside Counsel	Outside Counsel	Labor Employment Law	\$20,000.00	\$20,000.00	\$0.00	0.00%
		H19	Management Consultants	Hearing Officer	Hearing Officer	Hearing Officer	\$32,000.00	\$32,000.00	\$0.00	0.00%
			Obj Class Totals:				\$1,232,000.00	\$502,000.00	(\$730,000.00)	-59.25%
		JJ	OPERATIONAL SERVICES							
		JJ1	Legal Support Services	Operational Services	Operational Services	Offsite Storage	\$2,500.00	\$2,500.00	\$0.00	0.00%
			Obj Class Totals:				\$2,500.00	\$2,500.00	\$0.00	0.00%
		UU	IT Non-Payroll Expenses							
		U07	Information Technology (IT) Equipment	IT Equipment Purchase	IT Equipment Purchase	Encrypted Flash Drives	\$0.00	\$2,500.00	\$2,500.00	#Div/0!
			Obj Class Totals:				\$0.00	\$2,500.00	\$2,500.00	#Div/0!
			Division/Bureau Totals:				\$1,923,859.30	\$1,223,585.71	(\$700,273.59)	-36.40%
		1300	Executive Director							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive	Employee Compensation	Employee Compensation	Employee Salaries	\$589,524.27	\$584,513.54	(\$5,010.73)	-0.85%
			Obj Class Totals:				\$589,524.27	\$584,513.54	(\$5,010.73)	-0.85%
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel	Travel	Two conferences Out of State	\$6,000.00	\$6,000.00	\$0.00	0.00%
		B02	In-State Travel	Travel	Travel	In-State Mileage and Rental Cars	\$2,000.00	\$4,000.00	\$2,000.00	100.00%
			Obj Class Totals:				\$8,000.00	\$10,000.00	\$2,000.00	25.00%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment	Fringe	Fringe	Fringe rate of 35.41%	\$211,446.64	\$205,598.90	(\$5,847.74)	-2.77%
				Taxes	Taxes	Tax rate of 1.73%	\$2,727.53	\$11,489.43	\$8,761.90	321.24%
			Obj Class Totals:				\$214,174.18	\$217,088.33	\$2,914.15	1.36%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1300	Executive Director							
		EE	ADMINISTRATIVE EXPENSES							
		E12	Subscriptions, Memberships & Licensing Fees	Memberships	NAGR		\$0.00	\$500.00	\$500.00	#Div/0!
		E30	Credit Card Purchases	Credit Card	Credit Card Purchases		\$15,000.00	\$10,000.00	(\$5,000.00)	-33.33%
		EE2	Conference, Training and Registration Fees	Gaming Forum	Gaming Forum TBD		\$10,000.00	\$10,000.00	\$0.00	0.00%
			Obj Class Totals:				\$25,000.00	\$20,500.00	(\$4,500.00)	-18.00%
		HH	CONSULTANT SVCS (TO DEPTS)							
		H19	Management Consultants	Strategic Consultant	General Consultant needs for Commissioners or Executive Director		\$40,000.00	\$20,000.00	(\$20,000.00)	-50.00%
			Obj Class Totals:				\$40,000.00	\$20,000.00	(\$20,000.00)	-50.00%
		JJ	OPERATIONAL SERVICES							
		J50	Instructors/Lecturers/Trainers	Training	Catalant Jira Training		\$0.00	\$10,000.00	\$10,000.00	#Div/0!
			Obj Class Totals:				\$0.00	\$10,000.00	\$10,000.00	#Div/0!
			Division/Bureau Totals:				\$876,698.45	\$862,101.87	(\$14,596.58)	-1.66%
		1400	Information Technology							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive	Employee Compensation	Employee Salaries		\$560,397.81	\$813,313.08	\$252,915.27	45.13%
			Obj Class Totals:				\$560,397.81	\$813,313.08	\$252,915.27	45.13%
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel	Out of State Travel G2E/Gartner		\$4,000.00	\$4,000.00	\$0.00	0.00%
		B02	In-State Travel	Travel	In-state travel		\$2,000.00	\$2,000.00	\$0.00	0.00%
			Obj Class Totals:				\$6,000.00	\$6,000.00	\$0.00	0.00%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 35.41%		\$195,466.76	\$265,910.67	\$70,443.91	36.04%
				Taxes	Tax rate of 1.73%		\$8,125.77	\$12,991.40	\$4,865.63	59.88%
			Obj Class Totals:				\$203,592.53	\$278,902.07	\$75,309.54	36.99%
		EE	ADMINISTRATIVE EXPENSES							
		E02	Printing Expenses & Supplies	Printers	Printers @\$250/printer		\$2,000.00	\$2,000.00	\$0.00	0.00%
		E41	Out Of State Travel Expen on Behalf of State Employ	Travel	Travel Agent Expenses		\$6,000.00	\$6,000.00	\$0.00	0.00%
		E56	Secretariat Central Services Chargeback	IT Support	ANF Chargeback for IT services (Help Desk Charges \$659.79 per desktop)		\$52,783.00	\$0.00	(\$52,783.00)	-100.00%
			Obj Class Totals:				\$60,783.00	\$8,000.00	(\$52,783.00)	-86.84%
		GG	ENERGY COSTS AND SPACE RENTAL							

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1400	Information Technology							
		G01	Space Rental		Data Center	Markley Data Center Costs (Rack Space \$10.8K, Electricity \$13.2K, and Fiber \$4K)	\$28,080.00	\$35,750.00	\$7,670.00	27.31%
			Obj Class Totals:				\$28,080.00	\$35,750.00	\$7,670.00	27.31%
		UU	IT Non-Payroll Expenses							
		U01	Telecommunications Services Data		Cable	Comcast Internet (Gaming Lab) and Cable Service (Meeting Rooms)	\$4,800.00	\$4,800.00	\$0.00	0.00%
					Plainridge Video	Video Circuit for Boston & Plainville for Surveillance and CMS	\$76,500.00	\$76,500.00	\$0.00	0.00%
					VPN	VPN Accounts	\$8,100.00	\$8,100.00	\$0.00	0.00%
		U02	Telecommunications Services - Voice		Cellular Service	Cell Phone Service	\$65,985.00	\$65,985.00	\$0.00	0.00%
					Phone Lines	Conference Bridge Lines	\$1,980.00	\$1,500.00	(\$480.00)	-24.24%
					Phone Lines	DSCI phone services	\$9,000.00	\$7,000.00	(\$2,000.00)	-22.22%
					Phone Lines	MCI Fax Line	\$500.00	\$500.00	\$0.00	0.00%
					Phone Lines	Measured Business Lines	\$6,550.00	\$6,550.00	\$0.00	0.00%
		U03	Software & Information Technology Licenses (IT)		Software	Adobe, Sharepoint, Office 365, Project, Vizio, Dragon, Winzip	\$50,000.00	\$50,000.00	\$0.00	0.00%
					Software	CodeGuard MGC Website Backup Service	\$2,000.00	\$5,000.00	\$3,000.00	150.00%
					Software	Insight/Jira	\$0.00	\$23,000.00	\$23,000.00	#Div/0!
					Software	Kobitron - GLI Testing Platform	\$1,500.00	\$2,500.00	\$1,000.00	66.67%
					Software	Prezi Software	\$3,300.00	\$3,300.00	\$0.00	0.00%
		U04	Information Technology Chargeback		Internet	MAGNET (Internet Access -2x50Mbps @\$3,686/month, 1x20Mbps @\$3138/month, 1x0.06units @\$105.30/month)	\$118,454.00	\$118,454.00	\$0.00	0.00%
					IT Support	ANF Chargeback for Space at Chelsea and Springfield	\$89,000.00	\$89,000.00	\$0.00	0.00%
					Mobile Devices	Mobile Device Management (@ \$3.95/year/unit)	\$4,000.00	\$4,000.00	\$0.00	0.00%
					On Base	Chargeback for electronics record management system--OnBase	\$0.00	\$90,000.00	\$90,000.00	#Div/0!
					OSC Chargeback	MMARS Chargeback	\$10,000.00	\$5,000.00	(\$5,000.00)	-50.00%
					Phone Lines	Windstream WAN for Data Connection \$1.5K/month	\$18,000.00	\$18,000.00	\$0.00	0.00%
		U05	Information Technology (IT) Temp Staff Augmentation Profs		CMS	CMS - IGT Intelligen--Includes start-up for Everett and Springfield locations	\$2,262,544.68	\$2,484,206.46	\$221,661.78	9.80%
					CMS	CMS change orders	\$0.00	\$20,000.00	\$20,000.00	#Div/0!
					CMS	CMS Intelligen--Increase for shot clock	\$14,500.00	\$0.00	(\$14,500.00)	-100.00%
					Consultant	IT Consultants Gartner	\$30,000.00	\$30,000.00	\$0.00	0.00%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1400	Information Technology							
		U05	Information Technology (IT) Temp Staff Augmentation Profs	Consulting		IT Consulting Support @ \$100/hr (Advizex and Soltrix) \$25K for GLI Testing	\$75,000.00	\$75,000.00	\$0.00	0.00%
					EOPS Network Connection	Needed to interface LMS with EOPS CJIS Network--Firewalls and equipment	\$130,663.00	\$50,000.00	(\$80,663.00)	-61.73%
					LMS	Licensing System Continual Upgrades to Phase 1 and Phase 2 Development	\$500,000.00	\$350,000.00	(\$150,000.00)	-30.00%
					Training	Technical Training	\$10,000.00	\$10,000.00	\$0.00	0.00%
		U06	Information Technology (IT) Cabling	Phone		FTG Phone lines maintenance etc.	\$14,000.00	\$20,000.00	\$6,000.00	42.86%
		U07	Information Technology (IT) Equipment	Hardware		Gaming Technology Laboratory Equipment	\$5,000.00	\$5,000.00	\$0.00	0.00%
					Miscellaneous	Miscellaneous Equipment--Equipment for new troopers and gaming agents	\$30,000.00	\$50,000.00	\$20,000.00	66.67%
					Servers	Servers and Storage	\$40,000.00	\$40,000.00	\$0.00	0.00%
		U09	Information Technology (IT) Equip Rental Or Lease	Leases		HP Leases	\$89,500.00	\$89,500.00	\$0.00	0.00%
		U10	Information Tech (IT) Equipment Maintenance & Repair	Maintenance		Aruba Maintenance	\$1,000.00	\$1,000.00	\$0.00	0.00%
					Maintenance	EMC Maintenance	\$50,000.00	\$0.00	(\$50,000.00)	-100.00%
					Maintenance	Printer Maintenance	\$500.00	\$500.00	\$0.00	0.00%
					Maintenance	VMWare Maintenance	\$21,000.00	\$21,000.00	\$0.00	0.00%
						Obj Class Totals:	\$3,743,376.68	\$3,825,395.46	\$82,018.78	2.19%
						Division/Bureau Totals:	\$4,602,230.02	\$4,967,360.61	\$365,130.59	7.93%
		1500	Commissioners							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive	Employee Compensation		Employee Compensation	\$558,769.76	\$575,926.01	\$17,156.25	3.07%
						Obj Class Totals:	\$558,769.76	\$575,926.01	\$17,156.25	3.07%
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel Reimbursements		Travel Reimbursements --In State (6 Commission Meetings a Year, Site Visits) --Out of Pocket Out of State Expenses	\$10,000.00	\$15,000.00	\$5,000.00	50.00%
						Obj Class Totals:	\$10,000.00	\$15,000.00	\$5,000.00	50.00%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment	Fringe		Fringe Rate of 35.41%	\$194,898.89	\$203,935.40	\$9,036.51	4.64%
				Taxes		Tax rate of 1.73%	\$8,102.16	\$9,963.52	\$1,861.36	22.97%
						Obj Class Totals:	\$203,001.05	\$213,898.92	\$10,897.87	5.37%
		EE	ADMINISTRATIVE EXPENSES							
		E02	Printing Expenses & Supplies	Office Supplies		Lane Printing, etc.	\$0.00	\$200.00	\$200.00	#Div/0!

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1500	Commissioners							
		E12	Subscriptions, Memberships & Licensing Fees	Subscriptions	Trade Journals		\$3,000.00	\$5,460.00	\$2,460.00	82.00%
		E22	Temp Use Space/Confer-Incidental Includes Reservation Fees	75-101 Parking Garage	Parking 75-101		\$28,200.00	\$28,200.00	\$0.00	0.00%
				Meeting Space	Temporary Space \$1.2/mtg @ 6mtgs		\$7,500.00	\$7,500.00	\$0.00	0.00%
		E30	Credit Card Purchases	Credit Card	Allowable Credit Card Expenses		\$12,500.00	\$7,500.00	(\$5,000.00)	-40.00%
		EE2	Conference, Training and Registration Fees	Registration Fees	Conference/Trainings		\$5,000.00	\$5,000.00	\$0.00	0.00%
			Obj Class Totals:				\$56,200.00	\$53,860.00	(\$2,340.00)	-4.16%
		JJ	OPERATIONAL SERVICES							
		J33	Photographic & Micrographic Services	Stenographer	Court Reports and Stenography \$2.1K/mtg		\$54,600.00	\$25,000.00	(\$29,600.00)	-54.21%
			Obj Class Totals:				\$54,600.00	\$25,000.00	(\$29,600.00)	-54.21%
		KK	EQUIPMENT PURCHASE							
		K07	Office Furnishings	Office Equipment	Display Cases Display Cases		\$0.00	\$3,000.00	\$3,000.00	#Div/0!
			Obj Class Totals:				\$0.00	\$3,000.00	\$3,000.00	#Div/0!
			Division/Bureau Totals:				\$882,570.81	\$886,684.93	\$4,114.12	0.47%
		1600	Workforce and Supplier Diversity							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive	Employee Compensation	Employee Salaries		\$187,317.58	\$187,613.00	\$295.42	0.16%
				Salaries	Salaries--Delayed hires		(\$9,615.38)	\$0.00	\$9,615.38	-100.00%
			Obj Class Totals:				\$177,702.20	\$187,613.00	\$9,910.80	5.58%
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel	Other Out of State Travel-Inclusive Airfare, Hotel, Lodging --Las Vegas Gaming Conference G2E		\$1,000.00	\$1,000.00	\$0.00	0.00%
		B02	In-State Travel	Travel	In-state Travel AOC as well as site visits of licensees		\$3,000.00	\$6,000.00	\$3,000.00	100.00%
			Obj Class Totals:				\$4,000.00	\$7,000.00	\$3,000.00	75.00%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 35.41%		\$65,336.37	\$66,433.76	\$1,097.39	1.68%
				Fringe	Fringe--Delayed hires		(\$3,353.84)	\$0.00	\$3,353.84	-100.00%
				Payroll Taxes	Payroll Taxes--Delayed Hires		(\$139.42)	\$0.00	\$139.42	-100.00%
				Taxes	Tax rate of 1.73%		\$2,716.10	\$3,245.70	\$529.60	19.50%
			Obj Class Totals:				\$64,559.21	\$69,679.46	\$5,120.25	7.93%
		EE	ADMINISTRATIVE EXPENSES							
		E02	Printing Expenses & Supplies	Printing	Flyer printing/Workforce Development		\$10,000.00	\$10,000.00	\$0.00	0.00%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1600	Workforce and Supplier Diversity							
		E12	Subscriptions, Memberships & Licensing Fees		Administrative Expenses	Marketing Sponsorships of Diversity and Opportunity Events	\$25,000.00	\$2,500.00	(\$22,500.00)	-90.00%
		E22	Temp Use Space/Confer-Incidental Includes Reservation Fees		Conferences	Access Opportunity Meetings	\$7,000.00	\$7,000.00	\$0.00	0.00%
		E41	Out Of State Travel Expen on Behalf of State Employ		Travel	Travel Agent	\$2,000.00	\$2,000.00	\$0.00	0.00%
		EE2	Conference, Training and Registration Fees		Conference, Training Registration Fees	GNEMSDC, Umass, Colette Phillips	\$0.00	\$11,000.00	\$11,000.00	#Div/0!
			Obj Class Totals:				\$44,000.00	\$32,500.00	(\$11,500.00)	-26.14%
		HH	CONSULTANT SVCS (TO DEPTS)							
		HH3	Media Design, Editorial and Communication		CONSULTANTS	AOC Outreach Campaign/ net zero change	\$35,756.00	\$0.00	(\$35,756.00)	-100.00%
					Media Design	KHJ	\$0.00	\$35,000.00	\$35,000.00	#Div/0!
			Obj Class Totals:				\$35,756.00	\$35,000.00	(\$756.00)	-2.11%
		PP	STATE AID/POL SUB							
		P01	Grants To Public Entities		Grants	Worforce Development and Diversity Grants --Women In construction Outreach --WF Coordinator Community Colleges --Gaming Training Schools --Regional WF Collaborations	\$150,000.00	\$150,000.00	\$0.00	0.00%
					STATE AID/POL SUB	Grants to Public Entities/ net zero change	(\$35,756.00)	\$0.00	\$35,756.00	-100.00%
			Obj Class Totals:				\$114,244.00	\$150,000.00	\$35,756.00	31.30%
			Division/Bureau Totals:				\$440,261.41	\$481,792.46	\$41,531.05	9.43%
		1800	Communications							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Regular Salaries	\$197,428.90	\$198,950.66	\$1,521.76	0.77%
			Obj Class Totals:				\$197,428.90	\$198,950.66	\$1,521.76	0.77%
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B02	In-State Travel		Travel Reimbursement	In-State Travel Reimbursement	\$3,900.00	\$3,900.00	\$0.00	0.00%
			Obj Class Totals:				\$3,900.00	\$3,900.00	\$0.00	0.00%
		CC	SPECIAL EMPLOYEES							
		C05	Contracted Student Interns		Intern	Student Intern-Co-op	\$0.00	\$20,000.00	\$20,000.00	#Div/0!
			Obj Class Totals:				\$0.00	\$20,000.00	\$20,000.00	#Div/0!
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe rate of 35.41%	\$68,863.20	\$70,448.43	\$1,585.23	2.30%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1800	Communications							
		D09	Fringe Benefit Cost Recoupment		Taxes	Tax rate of 1.73%	\$2,862.72	\$3,787.85	\$925.13	32.32%
			Obj Class Totals:				\$71,725.92	\$74,236.28	\$2,510.36	3.50%
		EE	ADMINISTRATIVE EXPENSES							
		E02	Printing Expenses & Supplies		Printing	Printing	\$6,100.00	\$6,100.00	\$0.00	0.00%
		E12	Subscriptions, Memberships & Licensing Fees		Administrative Expenses	Subscriptions Net Zero Adjustment	\$3,500.00	\$0.00	(\$3,500.00)	-100.00%
					Subscriptions	Subscriptions, Licensing, Memberships	\$25,000.00	\$27,000.00	\$2,000.00	8.00%
			Obj Class Totals:				\$34,600.00	\$33,100.00	(\$1,500.00)	-4.34%
		HH	CONSULTANT SVCS (TO DEPTS)							
		HH3	Media Design, Editorial and Communication		Website Design	Marketing & Website Design	\$25,000.00	\$25,000.00	\$0.00	0.00%
			Obj Class Totals:				\$25,000.00	\$25,000.00	\$0.00	0.00%
		JJ	OPERATIONAL SERVICES							
		JJ2	Auxiliary Services		Operational Services/Streaming	Net Zero Adjustment to EE and KK	(\$4,500.00)	\$0.00	\$4,500.00	-100.00%
					Streaming	Streaming & Production of Public Meetings	\$30,000.00	\$23,000.00	(\$7,000.00)	-23.33%
			Obj Class Totals:				\$25,500.00	\$23,000.00	(\$2,500.00)	-9.80%
		KK	EQUIPMENT PURCHASE							
		K05	Office Equipment		Equipment Purchases	Photography/Streaming Equipment Net Zero Purchase	\$500.00	\$1,000.00	\$500.00	100.00%
			Obj Class Totals:				\$500.00	\$1,000.00	\$500.00	100.00%
			Division/Bureau Totals:				\$358,654.82	\$379,186.94	\$20,532.12	5.72%
		1900	Ombudsman							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	Regular Employees	\$313,488.00	\$317,105.50	\$3,617.50	1.15%
			Obj Class Totals:				\$313,488.00	\$317,105.50	\$3,617.50	1.15%
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B02	In-State Travel		In State Travel Reimbursement	In-State Travel Reimbursement and Out of State --Visits to Other Licensee Sites	\$4,000.00	\$4,000.00	\$0.00	0.00%
			Obj Class Totals:				\$4,000.00	\$4,000.00	\$0.00	0.00%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe Rate of 35.41%	\$109,344.61	\$112,287.06	\$2,942.45	2.69%
					Taxes	Tax rate of 1.73%	\$4,545.58	\$5,485.93	\$940.35	20.69%
			Obj Class Totals:				\$113,890.19	\$117,772.99	\$3,882.80	3.41%
		EE	ADMINISTRATIVE EXPENSES							

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		1900	Ombudsman							
		E12	Subscriptions, Memberships & Licensing Fees	Subscriptions/Memberships	Instatrac subscription		\$5,000.00	\$4,600.00	(\$400.00)	-8.00%
		E22	Temp Use Space/Confer-Incidental Includes Reservation Fees	Conferences and Incidentals	Gaming Policy Advisory Committee		\$6,000.00	\$5,000.00	(\$1,000.00)	-16.67%
			Obj Class Totals:				\$11,000.00	\$9,600.00	(\$1,400.00)	-12.73%
			Division/Bureau Totals:				\$442,378.19	\$448,478.49	\$6,100.30	1.38%
		5000	Investigations and Enforcement Bureau							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive	Employee Compensation	New Hires for MGM Opening		\$201,488.96	\$0.00	(\$201,488.96)	-100.00%
				Employee Compensation	Placeholder for potential additional hires (FI, Attorney, Civilian Investigator, etc)		\$0.00	\$0.00	\$0.00	#Num!
				Employee Compensation	Regular Salaries		\$2,012,550.36	\$2,851,916.70	\$839,366.34	41.71%
				Salaries	Salaries--Delayed hires		(\$23,230.77)	\$0.00	\$23,230.77	-100.00%
		A07	Shift Differential Pay	Employee Compnesation	Shift Differential for Gaming agents		\$18,750.00	\$0.00	(\$18,750.00)	-100.00%
		A08	Overtime Pay	Overtime	Overtime for Gaming Agents.		\$10,000.00	\$42,000.00	\$32,000.00	320.00%
			Obj Class Totals:				\$2,219,558.55	\$2,893,916.70	\$674,358.15	30.38%
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel	Out of state travel reimbursements for gaming enforcement agents and non-state police staff		\$15,000.00	\$15,000.00	\$0.00	0.00%
		B02	In-State Travel	Travel	In-state-travel reimbursements for gaming enforcement agents and non-state police staff		\$8,000.00	\$8,000.00	\$0.00	0.00%
			Obj Class Totals:				\$23,000.00	\$23,000.00	\$0.00	0.00%
		CC	SPECIAL EMPLOYEES							
		C23	Management, Business Professionals & Admin Services		Contracted Civilian Investigators		\$27,000.00	\$50,000.00	\$23,000.00	85.19%
			Obj Class Totals:				\$27,000.00	\$50,000.00	\$23,000.00	85.19%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment	Fringe	Fringe on New Hires for MGM 35.41		\$70,279.35	\$0.00	(\$70,279.35)	-100.00%
				Fringe	Fringe Rate of 35.41% on AA		\$701,977.57	\$930,784.95	\$228,807.38	32.59%
				Fringe	Fringe--Delayed hires 35.41%		(\$8,102.89)	\$0.00	\$8,102.89	-100.00%
				Payroll Taxes	Payroll Taxes on New Hires for MGM 1.73%		\$391.50	\$0.00	(\$391.50)	-100.00%
				Payroll Taxes	Payroll Taxes--Delayed Hires		(\$336.84)	\$0.00	\$336.84	-100.00%
				Taxes	Payroll Taxes on New Hires for MGM 1.73%		\$2,921.59	\$0.00	(\$2,921.59)	-100.00%
				Taxes	Tax rate of 1.73% on AA		\$29,181.98	\$54,136.91	\$24,954.93	85.51%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission			MGC Regulatory Costs						
		5000	Investigations and Enforcement Bureau							
		D09	Fringe Benefit Cost Recoupment		Taxes	Taxes on CC Employees 1.73%	\$0.00	\$865.00	\$865.00	#Div/0!
			Obj Class Totals:				\$796,312.26	\$985,786.86	\$189,474.60	23.79%
		EE	ADMINISTRATIVE EXPENSES							
		E01	Office & Administrative Supplies		Supplies	Supplies	\$5,000.00	\$5,000.00	\$0.00	0.00%
		E12	Subscriptions, Memberships & Licensing Fees		Subscriptions	Lexis Nexis,Hire Authority, Nat.Student Loan Increase of \$500/month for GOLD Subscription Service	\$55,000.00	\$57,250.00	\$2,250.00	4.09%
		E20	Motor Vehicle Chargeback		Motor Vehicle Lease	OVM Chargeback	\$0.00	\$6,109.92	\$6,109.92	#Div/0!
		E30	Credit Card Purchases		Credit Card	Credit Card Purchases	\$15,000.00	\$15,000.00	\$0.00	0.00%
		E41	Out Of State Travel Expen on Behalf of State Employ		Travel Agent	Travel Agent for Trainings and Investigations	\$100,000.00	\$100,000.00	\$0.00	0.00%
		EE2	Conference, Training and Registration Fees		Registrations	Training/Conference Registration Fees.	\$30,000.00	\$30,000.00	\$0.00	0.00%
			Obj Class Totals:				\$205,000.00	\$213,359.92	\$8,359.92	4.08%
		JJ	OPERATIONAL SERVICES							
		J25	Laboratory & Pharmaceutical Services		Finger Prints State Police	Chargeback for Finger Print Costs for Licenses @ \$50/set and ~4.5K prints	\$175,000.00	\$50,000.00	(\$125,000.00)	-71.43%
					Finger Prints State Police	ISA Finger Print--Decrease for actual amount ISA drafted for	(\$125,000.00)	\$0.00	\$125,000.00	-100.00%
					Plainville Police Salaries	Plainville Police Salaries	\$273,000.00	\$273,000.00	\$0.00	0.00%
					Springfield Police Salaries	Springfield Police GEU 6 FTEs	\$0.00	\$609,248.00	\$609,248.00	#Div/0!
					State Police	83rd RTT costs not funded by Community Mitigation Fund	\$702,404.00	\$0.00	(\$702,404.00)	-100.00%
					State Police	MGC Salaries for MGC Investigations and Background Unit	\$969,003.97	\$865,211.33	(\$103,792.64)	-10.71%
					State Police	MGC State Police Troopers Plainville Straight Time and Payroll Taxes	\$1,283,085.53	\$1,340,281.04	\$57,195.51	4.46%
					State Police	MSP Staff Costs at MGM 13 FTEs	\$448,768.12	\$1,644,657.26	\$1,195,889.14	266.48%
					State Police OT & Travel	OT and Travel for Troopers assigned to MGC GEU	\$750,000.00	\$750,000.00	\$0.00	0.00%
		J28	Law Enforcement		Lease Vehicles	Plainville Law Enforcement Vehicles	\$8,877.39	\$8,877.39	\$0.00	0.00%
			Obj Class Totals:				\$4,485,139.01	\$5,541,275.02	\$1,056,136.01	23.55%
		KK	EQUIPMENT PURCHASE							
		K07	Office Furnishings		Gaming Equipment	2 electronic fingerprint machines and 4 kobetron units	\$53,444.00	\$72,000.00	\$18,556.00	34.72%
					Office Equipment	Patrol Rifles/Active Shooter Gear	\$15,000.00	\$10,000.00	(\$5,000.00)	-33.33%
			Obj Class Totals:				\$68,444.00	\$82,000.00	\$13,556.00	19.81%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		5000	Investigations and Enforcement Bureau							
		UU	IT Non-Payroll Expenses							
		U02	Telecommunications Services - Voice		Mobile Devices	Wifi Cards for Staff \$50/month	\$12,000.00	\$12,000.00	\$0.00	0.00%
			Obj Class Totals:				\$12,000.00	\$12,000.00	\$0.00	0.00%
			Division/Bureau Totals:				\$7,836,453.82	\$9,801,338.50	\$1,964,884.68	25.07%
		7000	Licensing Division							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive		Employee Compensation	New Hires for Everett Opening	\$13,730.77	\$0.00	(\$13,730.77)	-100.00%
					Employee Compensation	Regular Employee Salaries	\$397,674.74	\$469,551.47	\$71,876.73	18.07%
			Obj Class Totals:				\$411,405.51	\$469,551.47	\$58,145.96	14.13%
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI		Travel	Out-of State Travel Reimbursements	\$2,500.00	\$2,500.00	\$0.00	0.00%
		B02	In-State Travel		Travel	MGM Opening/Hiring Events	\$4,000.00	\$4,000.00	\$0.00	0.00%
			Obj Class Totals:				\$6,500.00	\$6,500.00	\$0.00	0.00%
		CC	SPECIAL EMPLOYEES							
		C05	Contracted Student Interns			Contract Employee for MGM Springfield	\$16,250.00	\$65,000.00	\$48,750.00	300.00%
			Obj Class Totals:				\$16,250.00	\$65,000.00	\$48,750.00	300.00%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment		Fringe	Fringe on New Hires for MGM 35.41%	\$4,789.29	\$0.00	(\$4,789.29)	-100.00%
					Fringe	Fringe Rate of 35.41%	\$138,708.95	\$166,268.18	\$27,559.23	19.87%
					Payroll Taxes	Payroll Taxes on New Hires for MGM 1.73%	\$199.10	\$0.00	(\$199.10)	-100.00%
					Payroll Taxes	Payroll Taxes on New Hires for MGM 1.73%	\$235.63	\$0.00	(\$235.63)	-100.00%
					Taxes	Tax Rate of 1.73%%	\$5,766.28	\$8,132.35	\$2,366.07	41.03%
			Obj Class Totals:				\$149,699.25	\$174,400.53	\$24,701.28	16.50%
		EE	ADMINISTRATIVE EXPENSES							
		E02	Printing Expenses & Supplies		Supplies	Supplies for new employees and temporary operations in Springfield	\$10,000.00	\$10,000.00	\$0.00	0.00%
		E06	Postage		Postage	Federal Express Charges	\$1,500.00	\$1,500.00	\$0.00	0.00%
		E41	Out Of State Travel Expen on Behalf of State Employ		Travel Agent	Travel Leaders G2E for meetings with Vendors and Licensing of Primaries	\$12,000.00	\$10,000.00	(\$2,000.00)	-16.67%
		EE2	Conference, Training and Registration Fees		Conferences	Conference, Training & Registration.	\$5,000.00	\$5,000.00	\$0.00	0.00%
			Obj Class Totals:				\$28,500.00	\$26,500.00	(\$2,000.00)	-7.02%
		HH	CONSULTANT SVCS (TO DEPTS)							
		H09	Attorneys/Legal Services		Temp Help	Temp Help for Everett Opening	\$25,000.00	\$25,000.00	\$0.00	0.00%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		7000	Licensing Division							
			Obj Class Totals:				\$25,000.00	\$25,000.00	\$0.00	0.00%
		JJ	OPERATIONAL SERVICES							
		J46	Temporary Help Services		Temp Help Services	Temp Help to assist with processing application during MGM opening	\$10,000.00	\$10,000.00	\$0.00	0.00%
			Obj Class Totals:				\$10,000.00	\$10,000.00	\$0.00	0.00%
		KK	EQUIPMENT PURCHASE							
		K07	Office Furnishings		Equipment Purchases	Equipment for new employees	\$10,000.00	\$10,000.00	\$0.00	0.00%
			Obj Class Totals:				\$10,000.00	\$10,000.00	\$0.00	0.00%
			Division/Bureau Totals:				\$657,354.76	\$786,952.00	\$129,597.24	19.71%
	MGC Regulatory Costs		Totals:				\$20,593,675.82	\$22,605,257.67	\$2,011,581.85	9.77%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change	
10500001	Mass. Gaming Commission										
	Indirect										
		2000	MGC Indirect								
			EE	ADMINISTRATIVE EXPENSES							
			E16	Indirect Cost Recoupment	Indirect	Indirect on MGM Opening Costs from Midyear Presentation	\$33,904.66	\$0.00	(\$33,904.66)	-100.00%	
					Indirect Agency Wide	Indirect at 10% of AA, CC, HH, JJ and UU excluding U07	\$1,659,949.80	\$2,037,294.23	\$377,344.43	22.73%	
			Obj Class Totals:					\$1,693,854.46	\$2,037,294.23	\$343,439.77	20.28%
			Division/Bureau Totals:					\$1,693,854.46	\$2,037,294.23	\$343,439.77	20.28%
	Indirect			Totals:			\$1,693,854.46	\$2,037,294.23	\$343,439.77	20.28%	

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
				Research and Responsible Gaming/PHTF						
			1700	Problem Gambling						
		AA		REGULAR EMPLOYEE COMPENSATION						
		A01		Salaries: Inclusive	Employee Compensation	Employee Salaries	\$205,317.50	\$201,973.00	(\$3,344.50)	-1.63%
				Obj Class Totals:			\$205,317.50	\$201,973.00	(\$3,344.50)	-1.63%
		BB		REGULAR EMPLOYEE RELATED EXPEN						
		B01		Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel	Out of State Travel	\$3,000.00	\$3,000.00	\$0.00	0.00%
		B02		In-State Travel	Travel	In-State-Travel Reimbursements	\$3,000.00	\$3,000.00	\$0.00	0.00%
				Obj Class Totals:			\$6,000.00	\$6,000.00	\$0.00	0.00%
		DD		PENSION & INSURANCE RELATED EX						
		D09		Fringe Benefit Cost Recoupment	Fringe	Fringe rate of 35.41%	\$71,614.74	\$71,518.64	(\$96.10)	-0.13%
					Taxes	Tax rate of 1.73%	\$2,977.10	\$3,494.13	\$517.03	17.37%
				Obj Class Totals:			\$74,591.84	\$75,012.77	\$420.93	0.56%
		EE		ADMINISTRATIVE EXPENSES						
		E12		Subscriptions, Memberships & Licensing Fees	ADMINISTRATIVE EXPENSES	MEMBERSHIPS/CREDIT CARD EXPENSES NET ZERO CHANGE	\$10,000.00	\$25,995.23	\$15,995.23	159.95%
		E41		Out Of State Travel Expen on Behalf of State Employ	Travel Agency Fees	Travel Leaders	\$4,000.00	\$2,000.00	(\$2,000.00)	-50.00%
		EE2		Conference, Training and Registration Fees	Conferences	Conference, Training & Registration Fees	\$4,000.00	\$5,000.00	\$1,000.00	25.00%
				Obj Class Totals:			\$18,000.00	\$32,995.23	\$14,995.23	83.31%
		FF		FACILITY OPERATIONAL EXPENSES						
		F16		Library & Teaching Supplies & Materials	Books	Library/reference books	\$500.00	\$1,000.00	\$500.00	100.00%
				Obj Class Totals:			\$500.00	\$1,000.00	\$500.00	100.00%
		HH		CONSULTANT SVCS (TO DEPTS)						
		H09		Attorneys/Legal Services	Crime Analysis	Crime Analyst	\$50,000.00	\$30,000.00	(\$20,000.00)	-40.00%
					Research	Strategic Planning	\$0.00	\$15,000.00	\$15,000.00	#Div/0!
		H19		Management Consultants	CONSULTANT SVCS	Mass Council MGM additional staff	\$64,351.50	\$0.00	(\$64,351.50)	-100.00%
		H23		Program Coordinators	Branding	GameSense media buys etc. KHJ	\$150,000.00	\$200,000.00	\$50,000.00	33.33%
					CONSULTANT SVCS (TO DEPTS)	PROGRAM COORDINATORS NET ZERO CHANGE	(\$25,000.00)	\$0.00	\$25,000.00	-100.00%
					Consultants	Cambridge Health Alliance contract costs	\$400,000.00	\$150,000.00	(\$250,000.00)	-62.50%
					GRAC/RDASC/Research Consultants	Bruce Cohen--\$20K/Joel Weissman/Jeff Moratta/Anthony Roman Other Consultants on Stipends max of \$20K Peer Review process for research agenda	\$40,000.00	\$45,000.00	\$5,000.00	12.50%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
				Research and Responsible Gaming/PHTF						
			1700	Problem Gambling						
			H23	Program Coordinators	Mass Council	Mass Council on Compulsive Gambling including employees to man Game Sense booth at Penn and MGM --Staffed 16 hrs per day --VSE --Play My Way --Required by Statute Chapter 194, Section 9	\$640,000.00	\$1,835,000.00	\$1,195,000.00	186.72%
					Research Consultant/ Umass	Tom Land--Need Better Description	\$0.00	\$79,000.00	\$79,000.00	#Div/0!
					Special Study	Public Health Trust Fund requested study of a sub-population	\$100,000.00	\$100,000.00	\$0.00	0.00%
					Obj Class Totals:		\$1,419,351.50	\$2,454,000.00	\$1,034,648.50	72.90%
			JJ	OPERATIONAL SERVICES						
			J62	Contracted (Non-employees) Advisory Board or Commission Mem	PROGRAMATIC SERVICES	BOARD MEMBER STIPENDS NET ZERO CHANGE	\$15,000.00	\$0.00	(\$15,000.00)	-100.00%
					Obj Class Totals:		\$15,000.00	\$0.00	(\$15,000.00)	-100.00%
			MM	PURCHASED CLIENT/PROGRAM SVCS						
			M04	Services Purch Support of Human/Social Services for Clients	PPC reimbursements for Play My Way Incentives	PPC reimbursements for Play My Way Incentives	\$15,000.00	\$10,000.00	(\$5,000.00)	-33.33%
					Problem Gambling	Problem Gambling Solutions--Jeff Marotta reviewing applications and consultations	\$10,000.00	\$0.00	(\$10,000.00)	-100.00%
					Obj Class Totals:		\$25,000.00	\$10,000.00	(\$15,000.00)	-60.00%
			PP	STATE AID/POL SUB						
			P01	Grants To Public Entities	Data Storage Grant	Final Component of Research Agenda data storage of player data to not-for-profit entity	\$75,000.00	\$50,000.00	(\$25,000.00)	-33.33%
					DPH ISA	DPH ISA for operations and grants from public health trust fund. Balance remaining from \$5M after research agenda is accounted for.	\$1,140,197.00	\$0.00	(\$1,140,197.00)	-100.00%
					Umass	Magic Core/Optional--Cohort Study	\$1,200,000.00	\$815,000.00	(\$385,000.00)	-32.08%
			P06	Other Financial Assistance to State Authorities	Umass	Seigma/Umass core--Baseline Study on-going	\$800,000.00	\$1,180,000.00	\$380,000.00	47.50%
			PP1	Grants To Non-Public Entities		Play My Way Incentives				
					Obj Class Totals:		\$3,215,197.00	\$2,045,000.00	(\$1,170,197.00)	-36.40%
			UU	IT Non-Payroll Expenses						
			U07	Information Technology (IT) Equipment	ITRAK	Development of ITRAK and Migration from Current Process	\$10,000.00	\$0.00	(\$10,000.00)	-100.00%
					Play Management	Development of Play Management Software	\$65,000.00	\$0.00	(\$65,000.00)	-100.00%
					Obj Class Totals:		\$75,000.00	\$0.00	(\$75,000.00)	-100.00%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	Research and Responsible Gaming/PHTF									
		1700	Problem Gambling							
		Division/Bureau Totals:					\$5,053,957.84	\$4,825,981.00	(\$227,976.84)	-4.51%
	Research and Responsible Gaming/PHTF				Totals:		\$5,053,957.84	\$4,825,981.00	(\$227,976.84)	-4.51%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change	
10500001	Mass. Gaming Commission										
				Office of Attorney General and AGO MSP							
			9000	Office of the Attorney General							
				JJ	OPERATIONAL SERVICES						
				J25	Laboratory & Pharmaceutical Services	State Police	AGO State Police OT	\$350,000.00	\$350,000.00	\$0.00	0.00%
						State Police	AGO Straight Time Troopers and Payroll Taxes 6FTEs for FY18	\$501,256.98	\$746,997.20	\$245,740.22	49.02%
						State Police	MSP Staff Costs at AGO for 2 additional troopers for 26 pay periods in FY18 bringing total for the MSP AGO Gaming Unit to 6 FTEs	\$217,160.00	\$0.00	(\$217,160.00)	-100.00%
				Obj Class Totals:				\$1,068,416.98	\$1,096,997.20	\$28,580.22	2.68%
				OO							
				O99		Attorney General	Funds 18 FTEs assigned to the unit, various percentages of~ 5.5FTEs of support, and management positions, office space, travel, conferences, and investigative costs.	\$2,600,000.00	\$2,760,000.00	\$160,000.00	6.15%
				Obj Class Totals:				\$2,600,000.00	\$2,760,000.00	\$160,000.00	6.15%
			Division/Bureau Totals:					\$3,668,416.98	\$3,856,997.20	\$188,580.22	5.14%
			Office of Attorney General and AGO MSP		Totals:			\$3,668,416.98	\$3,856,997.20	\$188,580.22	5.14%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	Alcohol and Beverage Control Commission									
	9001									
		00								
		001			ISA with ABCC	ABCC	\$75,000.00	\$75,000.00	\$0.00	0.00%
		Obj Class Totals:					\$75,000.00	\$75,000.00	\$0.00	0.00%
		Division/Bureau Totals:					\$75,000.00	\$75,000.00	\$0.00	0.00%
	Alcohol and Beverage Control Commission Totals:						\$75,000.00	\$75,000.00	\$0.00	0.00%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
Appropriation Totals							\$31,084,905.10	\$33,400,530.10	\$2,315,625.00	7.45%
10500003	MGC Mass Racing Development and Oversight									
	MGC Regulatory Costs									
	1000	Finance and Administration								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive			Employee Compensation	Admin Employees Salaries	\$163,926.80	\$206,424.23	\$42,497.43	25.92%
	Obj Class Totals:						\$163,926.80	\$206,424.23	\$42,497.43	25.92%
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment			Fringe	Fringe Rate of 35.41%	\$57,177.67	\$73,094.82	\$15,917.15	27.84%
					Taxes	Tax Rate of 1.73%	\$2,376.94	\$3,571.14	\$1,194.20	50.24%
	Obj Class Totals:						\$59,554.61	\$76,665.96	\$17,111.35	28.73%
	Division/Bureau Totals:						\$223,481.41	\$283,090.19	\$59,608.78	26.67%
	1100	Human Resources								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive			Employee Compensation	HR Employees Salaries	\$83,782.66	\$72,468.28	(\$11,314.38)	-13.50%
	Obj Class Totals:						\$83,782.66	\$72,468.28	(\$11,314.38)	-13.50%
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment			Fringe	Fringe Rate of 35.41%	\$29,223.39	\$25,661.01	(\$3,562.38)	-12.19%
					Taxes	Tax Rate of 1.73%	\$1,214.85	\$1,253.70	\$38.85	3.20%
	Obj Class Totals:						\$30,438.24	\$26,914.71	(\$3,523.53)	-11.58%
	Division/Bureau Totals:						\$114,220.90	\$99,382.99	(\$14,837.91)	-12.99%
	1200	Legal								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive			Employee Compensation	Legal Employees Salaries	\$36,509.62	\$36,585.62	\$76.00	0.21%
	Obj Class Totals:						\$36,509.62	\$36,585.62	\$76.00	0.21%
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment			Fringe	Fringe Rate of 35.41%	\$12,734.56	\$12,954.97	\$220.41	1.73%
					Taxes	Tax Rate of 1.73%	\$529.39	\$632.93	\$103.54	19.56%
	Obj Class Totals:						\$13,263.95	\$13,587.90	\$323.95	2.44%
	Division/Bureau Totals:						\$49,773.57	\$50,173.52	\$399.95	0.80%
	1300	Executive Director								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive			Employee Compensation	Exec. Dir. Employees Salaries	\$35,911.23	\$36,040.58	\$129.35	0.36%
	Obj Class Totals:						\$35,911.23	\$36,040.58	\$129.35	0.36%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change	
10500003	MGC Mass Racing Development and Oversight										
	MGC Regulatory Costs										
	1300	Executive Director									
	DD	PENSION & INSURANCE RELATED EX									
	D09	Fringe Benefit Cost Recoupment	Fringe		Fringe Rate of 35.41%		\$12,525.83	\$12,761.97	\$236.14	1.89%	
			Taxes		Tax Rate of 1.73%		\$520.71	\$623.50	\$102.79	19.74%	
		Obj Class Totals:						\$13,046.54	\$13,385.47	\$338.93	2.60%
		Division/Bureau Totals:						\$48,957.77	\$49,426.05	\$468.28	0.96%
	1400	Information Technology									
	AA	REGULAR EMPLOYEE COMPENSATION									
	A01	Salaries: Inclusive	Employee Compensation		IT Employees Salaries		\$34,287.81	\$75,881.22	\$41,593.41	121.31%	
		Obj Class Totals:						\$34,287.81	\$75,881.22	\$41,593.41	121.31%
	DD	PENSION & INSURANCE RELATED EX									
	D09	Fringe Benefit Cost Recoupment	Fringe		Fringe Rate of 35.41%		\$11,959.58	\$26,869.54	\$14,909.96	124.67%	
			Taxes		Tax Rate of 1.73%		\$497.17	\$1,312.75	\$815.58	164.04%	
		Obj Class Totals:						\$12,456.75	\$28,182.29	\$15,725.54	126.24%
		Division/Bureau Totals:						\$46,744.56	\$104,063.51	\$57,318.95	122.62%
	1500	Commissioners									
	AA	REGULAR EMPLOYEE COMPENSATION									
	A01	Salaries: Inclusive	Employee Compensation		Commissioners Employees Salaries		\$53,893.50	\$55,487.25	\$1,593.75	2.96%	
		Obj Class Totals:						\$53,893.50	\$55,487.25	\$1,593.75	2.96%
	DD	PENSION & INSURANCE RELATED EX									
	D09	Fringe Benefit Cost Recoupment	Fringe		Fringe Rate of 35.41%		\$18,798.05	\$1,964.04	(\$16,834.01)	-89.55%	
			Taxes		Tax Rate of 1.73%		\$781.46	\$959.93	\$178.47	22.84%	
		Obj Class Totals:						\$19,579.51	\$2,923.97	(\$16,655.54)	-85.07%
		Division/Bureau Totals:						\$73,473.01	\$58,411.22	(\$15,061.79)	-20.50%
	1800	Communications									
	AA	REGULAR EMPLOYEE COMPENSATION									
	A01	Salaries: Inclusive	Employee Compensation		Communications Employees Salaries		\$11,272.11	\$11,272.11	\$0.00	0.00%	
		Obj Class Totals:						\$11,272.11	\$11,272.11	\$0.00	0.00%
	DD	PENSION & INSURANCE RELATED EX									
	D09	Fringe Benefit Cost Recoupment	Fringe		Fringe rate of 35.41%		\$3,931.71	\$3,991.45	\$59.74	1.52%	
			Taxes		Tax rate of 1.73%		\$163.44	\$195.01	\$31.57	19.32%	
		Obj Class Totals:						\$4,095.15	\$4,186.46	\$91.31	2.23%
		Division/Bureau Totals:						\$15,367.26	\$15,458.57	\$91.31	0.59%
	3000	Racing Division									

Approp	Budget Grouping	Division/ Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
	MGC Regulatory Costs									
	3000	Racing Division								
	AA	REGULAR EMPLOYEE COMPENSATION								
	A01	Salaries: Inclusive	Employee Compensation	Regular Employee Salaries			\$293,177.00	\$281,163.00	(\$12,014.00)	-4.10%
	Obj Class Totals:						\$293,177.00	\$281,163.00	(\$12,014.00)	-4.10%
	BB	REGULAR EMPLOYEE RELATED EXPEN								
	B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	Travel	Out of State Travel Reimbursement			\$10,000.00	\$10,000.00	\$0.00	0.00%
	B02	In-State Travel	Travel	In State Travel Reimbursement			\$2,000.00	\$2,000.00	\$0.00	0.00%
	Obj Class Totals:						\$12,000.00	\$12,000.00	\$0.00	0.00%
	CC	SPECIAL EMPLOYEES								
	C04	Contracted Seasonal Employees	Seasonals	Seasonal salaries for Plainridge at 35 weeks			\$360,000.00	\$425,000.00	\$65,000.00	18.06%
	Obj Class Totals:						\$360,000.00	\$425,000.00	\$65,000.00	18.06%
	DD	PENSION & INSURANCE RELATED EX								
	D09	Fringe Benefit Cost Recoupment	Fringe	Fringe Rate of 35.41%			\$102,260.14	\$99,559.82	(\$2,700.32)	-2.64%
			Taxes	Tax Rate of 1.73%			\$4,251.07	\$4,864.12	\$613.05	14.42%
			Taxes for Seasonals	Taxes for Seasonals @1.73%			\$6,012.00	\$7,352.50	\$1,340.50	22.30%
	Obj Class Totals:						\$112,523.21	\$111,776.44	(\$746.77)	-0.66%
	EE	ADMINISTRATIVE EXPENSES								
	E01	Office & Administrative Supplies	Supplies	W.B. Mason			\$6,000.00	\$7,600.00	\$1,600.00	26.67%
	E02	Printing Expenses & Supplies	Printing	Sir Speedy			\$500.00	\$500.00	\$0.00	0.00%
	E12	Subscriptions, Memberships & Licensing Fees	Memberships	AA Dority/Organization of Racing Investigators			\$1,005.00	\$5,625.00	\$4,620.00	459.70%
			Memberships	Assoc. of Racing Regulators			\$18,700.00	\$18,700.00	\$0.00	0.00%
	E13	Advertising Expenses	Public Hearing Notices	Boston Globe			\$1,000.00	\$1,000.00	\$0.00	0.00%
			Public Hearing Notices	Boston Herald			\$700.00	\$700.00	\$0.00	0.00%
			Public Hearing Notices	Dow Jones/Cape Cod Times			\$150.00	\$0.00	(\$150.00)	-100.00%
			Public Hearing Notices	Sun Chronical			\$300.00	\$0.00	(\$300.00)	-100.00%
	E15	Bottled Water	Water	Belmont Springs/DS Waters of America			\$200.00	\$360.00	\$160.00	80.00%
	E41	Out Of State Travel Expen on Behalf of State Employ	Travel Agent	Travel			\$3,000.00	\$5,000.00	\$2,000.00	66.67%
	EE2	Conference, Training and Registration Fees	Conferences	Assoc. of Racing Comm./Delaware Racing/Thoroughbred Racing			\$3,000.00	\$3,000.00	\$0.00	0.00%
	Obj Class Totals:						\$34,555.00	\$42,485.00	\$7,930.00	22.95%
	FF	FACILITY OPERATIONAL EXPENSES								

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
	MGC Regulatory Costs									
	3000	Racing Division								
	F05	Laboratory Supplies		Vet Supplies		Gloves, scrubs etc.	\$2,000.00	\$2,000.00	\$0.00	0.00%
	Obj Class Totals:						\$2,000.00	\$2,000.00	\$0.00	0.00%
	HH	CONSULTANT SVCS (TO DEPTS)								
	H19	Management Consultants		Hearing Officer		David Murray	\$25,000.00	\$25,000.00	\$0.00	0.00%
	Obj Class Totals:						\$25,000.00	\$25,000.00	\$0.00	0.00%
	JJ	OPERATIONAL SERVICES								
	J10	Auxiliary Financial Services		Credit Cards		Bank of America credit card terminal fees	\$1,000.00	\$1,000.00	\$0.00	0.00%
	J25	Laboratory & Pharmaceutical Services		Testing		Health Resources Corp.	\$1,800.00	\$1,800.00	\$0.00	0.00%
	J28	Law Enforcement		State Police		Mass State Police Straight and OT	\$465,000.00	\$368,958.73	(\$96,041.27)	-20.65%
	JJ1	Legal Support Services		Stenographer		Catuagno Court Reporting	\$6,500.00	\$6,500.00	\$0.00	0.00%
	JJ2	Auxiliary Services		Autopsies		Trustees of Tufts College	\$22,000.00	\$22,000.00	\$0.00	0.00%
				Testing Lab		HFL Sports Science	\$7,000.00	\$7,500.00	\$500.00	7.14%
				Testing Lab		Industrial Laboratories	\$312,000.00	\$320,000.00	\$8,000.00	2.56%
	Obj Class Totals:						\$815,300.00	\$727,758.73	(\$87,541.27)	-10.74%
	LL	EQUIPMENT LEASE-MAINTAIN/REPAR								
	L46	Print, Photocopying & Micrograph Equipment Maint/Repair		Maintenance Contract		K & A Industries	\$2,000.00	\$915.00	(\$1,085.00)	-54.25%
	Obj Class Totals:						\$2,000.00	\$915.00	(\$1,085.00)	-54.25%
	MM	PURCHASED CLIENT/PROGRAM SVCS								
	M03	Purchased Human & Social Services For Clients/Non Medical		Hardship Payments		Economic Hardship Payments	\$20,000.00	\$20,000.00	\$0.00	0.00%
				Legislative Mandate		Jockey's Guild	\$65,000.00	\$65,000.00	\$0.00	0.00%
	M04	Services Purch Support of Human/Social Services for Clients		ISA		ISA with DPH Compulsive Gambling	\$70,000.00	\$70,000.00	\$0.00	0.00%
	Obj Class Totals:						\$155,000.00	\$155,000.00	\$0.00	0.00%
	UU	IT Non-Payroll Expenses								
	U02	Telecommunications Services - Voice		Phones		Verizon/AT&T	\$15,000.00	\$5,000.00	(\$10,000.00)	-66.67%
	U05	Information Technology (IT) Temp Staff Augmentation Profs		Chrims		Arthur Evans	\$16,000.00	\$15,000.00	(\$1,000.00)	-6.25%
	U09	Information Technology (IT) Equip Rental Or Lease		Computer Leases		Ontario Investments	\$12,000.00	\$0.00	(\$12,000.00)	-100.00%
	U10	Information Tech (IT) Equipment Maintenance & Repair		Security & Surveillance		Test Barn		\$50,000.00		
	Obj Class Totals:						\$43,000.00	\$70,000.00	\$27,000.00	62.79%
	Division/Bureau Totals:						\$1,854,555.21	\$1,853,098.17	(\$1,457.04)	-0.08%
	7000	Licensing Division								
	AA	REGULAR EMPLOYEE COMPENSATION								

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
	MGC Regulatory Costs									
	7000	Licensing Division								
	A01	Salaries: Inclusive	Employee Compensation	Regular Employee Salaries			\$0.00	\$3,789.57	\$3,789.57	#Div/0!
	Obj Class Totals:						\$0.00	\$3,789.57	\$3,789.57	#Div/0!
	DD	<i>PENSION & INSURANCE RELATED EX</i>								
	D09	Fringe Benefit Cost Recoupment	Fringe	Fringe Rate of 34.88%			\$1,295.88	\$1,341.89	\$46.01	3.55%
			Taxes	Tax Rate of 1.45%			\$53.88	\$65.56	\$11.68	21.68%
	Obj Class Totals:						\$1,349.76	\$1,407.45	\$57.69	4.27%
	Division/Bureau Totals:						\$1,349.76	\$5,197.02	\$3,847.26	285.03%
	MGC Regulatory Costs	Totals:					\$2,427,923.45	\$2,518,301.24	\$90,377.79	3.72%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
	Indirect									
		2000	MGC Indirect							
			EE	ADMINISTRATIVE EXPENSES						
			E16	Indirect Cost Recoupment	Indirect Agency Wide	Indirect at 10% of AA, CC, HH, JJ and UU excluding U07	\$163,398.45	\$202,687.10	\$39,288.65	24.04%
			Obj Class Totals:				\$163,398.45	\$202,687.10	\$39,288.65	24.04%
			Division/Bureau Totals:				\$163,398.45	\$202,687.10	\$39,288.65	24.04%
	Indirect		Totals:				\$163,398.45	\$202,687.10	\$39,288.65	24.04%

Approp	Budget Grouping	Division/Bureau	Object Class	Object_name	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
Appropriation Totals							\$2,591,321.90	\$2,720,988.34	\$129,666.44	5.00%

Next Year Budget By Object Class for Commission

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
			MGC Regulatory Costs							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive	1000	Employee Compensation	New Hires for MGM Opening	\$35,961.55	\$0.00	(\$35,961.55)	-100.00%
				1000	Employee Compensation	Salaries	\$364,080.20	\$404,322.01	\$40,241.81	11.05%
				1100	Employee Compensation	Employee Salaries	\$157,680.34	\$200,955.72	\$43,275.38	27.45%
				1100	Employee Compensation	New Hires for MGM Opening	\$19,615.37	\$0.00	(\$19,615.37)	-100.00%
				1100	Raises	2.0% COLA/Bonus Incentives Agency Wide	\$121,971.16	\$168,097.61	\$46,126.45	37.82%
				1200	Employee Compensation	Employee Salaries	\$479,248.37	\$486,791.39	\$7,543.02	1.57%
				1300	Employee Compensation	Employee Salaries	\$589,524.27	\$584,513.54	(\$5,010.73)	-0.85%
				1400	Employee Compensation	Employee Salaries	\$560,397.81	\$813,313.08	\$252,915.27	45.13%
				1500	Employee Compensation	Employee Compensation	\$558,769.76	\$575,926.01	\$17,156.25	3.07%
				1600	Employee Compensation	Employee Salaries	\$187,317.58	\$187,613.00	\$295.42	0.16%
				1600	Salaries	Salaries--Delayed hires	(\$9,615.38)	\$0.00	\$9,615.38	-100.00%
				1800	Employee Compensation	Regular Salaries	\$197,428.90	\$198,950.66	\$1,521.76	0.77%
				1900	Employee Compensation	Regular Employees	\$313,488.00	\$317,105.50	\$3,617.50	1.15%
				5000	Employee Compensation	New Hires for MGM Opening	\$201,488.96	\$0.00	(\$201,488.96)	-100.00%
				5000	Employee Compensation	Placeholder for potential additional hires (FI, Attorney, Civilian Investigator, etc)	\$0.00	\$0.00	\$0.00	#Num!
				5000	Employee Compensation	Regular Salaries	\$2,012,550.36	\$2,851,916.70	\$839,366.34	41.71%
				5000	Salaries	Salaries--Delayed hires	(\$23,230.77)	\$0.00	\$23,230.77	-100.00%
				7000	Employee Compensation	New Hires for Everett Opening	\$13,730.77	\$0.00	(\$13,730.77)	-100.00%
				7000	Employee Compensation	Regular Employee Salaries	\$397,674.74	\$469,551.47	\$71,876.73	18.07%
		A07	Shift Differential Pay	5000	Employee Compnesation	Shift Differential for Gaming agents	\$18,750.00	\$0.00	(\$18,750.00)	-100.00%
		A08	Overtime Pay	5000	Overtime	Overtime for Gaming Agents.	\$10,000.00	\$42,000.00	\$32,000.00	320.00%
			Obj Class Totals:				\$6,206,831.99	\$7,301,056.69	\$1,094,224.70	17.63%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	1000	Travel	Out of State Travel	\$2,000.00	\$2,000.00	\$0.00	0.00%
				1200	Travel	Out of State Travel and Training	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1300	Travel	Two conferences Out of State	\$6,000.00	\$6,000.00	\$0.00	0.00%
				1400	Travel	Out of State Travel G2E/Gartner	\$4,000.00	\$4,000.00	\$0.00	0.00%
				1500	Travel Reimbursements	Travel Reimbursements --In State (6 Commission Meetings a Year, Site Visits) --Out of Pocket Out of State Expenses	\$10,000.00	\$15,000.00	\$5,000.00	50.00%
				1600	Travel	Other Out of State Travel-Inclusive Airfare, Hotel, Lodging --Las Vegas Gaming Conference G2E	\$1,000.00	\$1,000.00	\$0.00	0.00%
				5000	Travel	Out of state travel reimbursements for gaming enforcement agents and non-state police staff	\$15,000.00	\$15,000.00	\$0.00	0.00%
				7000	Travel	Out-of State Travel Reimbursements	\$2,500.00	\$2,500.00	\$0.00	0.00%
		B02	In-State Travel	1000	Travel	In-State Travel	\$1,000.00	\$1,000.00	\$0.00	0.00%
				1100	Travel	In State Travel	\$1,000.00	\$2,000.00	\$1,000.00	100.00%
				1200	Travel	In State Travel	\$2,000.00	\$2,000.00	\$0.00	0.00%
				1300	Travel	In-State Mileage and Rental Cars	\$2,000.00	\$4,000.00	\$2,000.00	100.00%
				1400	Travel	In-state travel	\$2,000.00	\$2,000.00	\$0.00	0.00%
				1600	Travel	In-state Travel AOC as well as site visits of licensees	\$3,000.00	\$6,000.00	\$3,000.00	100.00%
				1800	Travel Reimbursement	In-State Travel Reimbursement	\$3,900.00	\$3,900.00	\$0.00	0.00%
				1900	In State Travel Reimbursement	In-State Travel Reimbursement and Out of State --Visits to Other Licensee Sites	\$4,000.00	\$4,000.00	\$0.00	0.00%
				5000	Travel	In-state-travel reimbursements for gaming enforcement agents and non-state police staff	\$8,000.00	\$8,000.00	\$0.00	0.00%
				7000	Travel	MGM Opening/Hiring Events	\$4,000.00	\$4,000.00	\$0.00	0.00%
		B05	Conference, Training, Registration and Membership Dues and L	1200	Professional Licenses	Professional and Bar Licenses	\$2,000.00	\$2,000.00	\$0.00	0.00%
			Obj Class Totals:				\$78,400.00	\$89,400.00	\$11,000.00	14.03%
		CC	SPECIAL EMPLOYEES							
		C05	Contracted Student Interns	1800	Intern	Student Intern-Co-op	\$0.00	\$20,000.00	\$20,000.00	#Div/0!
				7000		Contract Employee for MGM Springfield	\$16,250.00	\$65,000.00	\$48,750.00	300.00%
		C23	Management, Business Professionals & Admin Services	5000		Contracted Civilian Investigators	\$27,000.00	\$50,000.00	\$23,000.00	85.19%
			Obj Class Totals:				\$43,250.00	\$135,000.00	\$91,750.00	212.14%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment	1000	Fringe	Fringe on New Hires for MGM	\$12,543.39	\$0.00	(\$12,543.39)	-100.00%
				1000	Fringe	Fringe rate of 35.41%	\$126,991.17	\$143,170.42	\$16,179.25	12.74%
				1000	Payroll Taxes	Payroll Taxes on New Hires for MGM	\$521.44	\$0.00	(\$521.44)	-100.00%
				1000	Taxes	Tax rate of 1.73%	\$5,279.16	\$6,994.77	\$1,715.61	32.50%
				1100	Fringe	Fringe on New Hires for MGM 35.41%	\$6,841.84	\$0.00	(\$6,841.84)	-100.00%
				1100	Fringe	Fringe rate of 35.41%	\$54,998.90	\$71,172.58	\$16,173.68	29.41%
				1100	Payroll Taxes	Payroll Taxes on New Hires for MGM 1.73%	\$284.42	\$0.00	(\$284.42)	-100.00%
				1100	Payroll Taxes & Fringe on Raises	Payroll Taxes & Fringe on Raises	\$44,312.12	\$62,435.41	\$18,123.29	40.90%
				1100	Taxes	Tax rate of 1.73%	\$2,286.36	\$3,477.02	\$1,190.66	52.08%
				1200	Fringe	Fringe rate of 35.41%	\$167,161.83	\$172,372.83	\$5,211.00	3.12%
				1200	Taxes	Tax rate of 1.73%	\$6,949.10	\$8,421.49	\$1,472.39	21.19%
				1300	Fringe	Fringe rate of 35.41%	\$211,446.64	\$205,598.90	(\$5,847.74)	-2.77%
				1300	Taxes	Tax rate of 1.73%	\$2,727.53	\$11,489.43	\$8,761.90	321.24%
				1400	Fringe	Fringe rate of 35.41%	\$195,466.76	\$265,910.67	\$70,443.91	36.04%
				1400	Taxes	Tax rate of 1.73%	\$8,125.77	\$12,991.40	\$4,865.63	59.88%
				1500	Fringe	Fringe Rate of 35.41%	\$194,898.89	\$203,935.40	\$9,036.51	4.64%
				1500	Taxes	Tax rate of 1.73%	\$8,102.16	\$9,963.52	\$1,861.36	22.97%
				1600	Fringe	Fringe rate of 35.41%	\$65,336.37	\$66,433.76	\$1,097.39	1.68%
				1600	Fringe	Fringe--Delayed hires	(\$3,353.84)	\$0.00	\$3,353.84	-100.00%
				1600	Payroll Taxes	Payroll Taxes--Delayed Hires	(\$139.42)	\$0.00	\$139.42	-100.00%
				1600	Taxes	Tax rate of 1.73%	\$2,716.10	\$3,245.70	\$529.60	19.50%
				1800	Fringe	Fringe rate of 35.41%	\$68,863.20	\$70,448.43	\$1,585.23	2.30%
				1800	Taxes	Tax rate of 1.73%	\$2,862.72	\$3,787.85	\$925.13	32.32%
				1900	Fringe	Fringe Rate of 35.41%	\$109,344.61	\$112,287.06	\$2,942.45	2.69%
				1900	Taxes	Tax rate of 1.73%	\$4,545.58	\$5,485.93	\$940.35	20.69%
				5000	Fringe	Fringe on New Hires for MGM 35.41	\$70,279.35	\$0.00	(\$70,279.35)	-100.00%
				5000	Fringe	Fringe Rate of 35.41% on AA	\$701,977.57	\$930,784.95	\$228,807.38	32.59%
				5000	Fringe	Fringe--Delayed hires 35.41%	(\$8,102.89)	\$0.00	\$8,102.89	-100.00%
				5000	Payroll Taxes	Payroll Taxes on New Hires for MGM 1.73%	\$391.50	\$0.00	(\$391.50)	-100.00%
				5000	Payroll Taxes	Payroll Taxes--Delayed Hires	(\$336.84)	\$0.00	\$336.84	-100.00%
				5000	Taxes	Payroll Taxes on New Hires for MGM 1.73%	\$2,921.59	\$0.00	(\$2,921.59)	-100.00%
				5000	Taxes	Tax rate of 1.73% on AA	\$29,181.98	\$54,136.91	\$24,954.93	85.51%
				5000	Taxes	Taxes on CC Employees 1.73%	\$0.00	\$865.00	\$865.00	#Div/0!
				7000	Fringe	Fringe on New Hires for MGM 35.41%	\$4,789.29	\$0.00	(\$4,789.29)	-100.00%
				7000	Fringe	Fringe Rate of 35.41%	\$138,708.95	\$166,268.18	\$27,559.23	19.87%
				7000	Payroll Taxes	Payroll Taxes on New Hires for MGM 1.73%	\$199.10	\$0.00	(\$199.10)	-100.00%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change	
10500001	Mass. Gaming Commission										
	MGC Regulatory Costs										
		D09	Fringe Benefit Cost Recoupment	7000	Payroll Taxes	Payroll Taxes on New Hires for MGM 1.73%	\$235.63	\$0.00	(\$235.63)	-100.00%	
				7000	Taxes	Tax Rate of 1.73%%	\$5,766.28	\$8,132.35	\$2,366.07	41.03%	
		D15	Workers' Compensation Chargebacks	1100	Worker's Comp Chargeback	Worker's Comp Chargeback	\$50,000.00	\$75,000.00	\$25,000.00	50.00%	
		Obj Class Totals:						\$2,295,124.32	\$2,674,809.96	\$379,685.64	16.54%
		EE	ADMINISTRATIVE EXPENSES								
		E01	Office & Administrative Supplies	1000	Supplies	Adoni Spring Water/Milhench	\$2,500.00	\$2,500.00	\$0.00	0.00%	
				1000	Supplies	Cam Office Supplies	\$10,000.00	\$8,500.00	(\$1,500.00)	-15.00%	
				1000	Supplies	W.B. Mason	\$25,000.00	\$23,500.00	(\$1,500.00)	-6.00%	
				1200	Supplies	Office Supplies	\$5,000.00	\$5,000.00	\$0.00	0.00%	
				5000	Supplies	Supplies	\$5,000.00	\$5,000.00	\$0.00	0.00%	
		E02	Printing Expenses & Supplies	1000	Printing	Millenium/RazzMTazz/MG Products	\$3,950.00	\$3,500.00	(\$450.00)	-11.39%	
				1400	Printers	Printers @\$250/printer	\$2,000.00	\$2,000.00	\$0.00	0.00%	
				1500	Office Supplies	Lane Printing, etc.	\$0.00	\$200.00	\$200.00	#Div/0!	
				1600	Printing	Flyer printing/Workforce Development	\$10,000.00	\$10,000.00	\$0.00	0.00%	
				1800	Printing	Printing	\$6,100.00	\$6,100.00	\$0.00	0.00%	
				7000	Supplies	Supplies for new employees and temporary operations in Springfield	\$10,000.00	\$10,000.00	\$0.00	0.00%	
		E05	Postage Chargeback	1000	Postage	ITD PAD Chargeback for postal Services	\$2,664.00	\$2,743.92	\$79.92	3.00%	
		E06	Postage	1000	Postage	Postage for Ashburton Mail Room	\$2,400.00	\$2,400.00	\$0.00	0.00%	
				1000	Postage	Postage for Pitney Bowes, Fed Ex, UPS	\$1,500.00	\$1,500.00	\$0.00	0.00%	
				7000	Postage	Federal Express Charges	\$1,500.00	\$1,500.00	\$0.00	0.00%	
		E12	Subscriptions, Memberships & Licensing Fees	1000	Subscriptions	Go To Meeting	\$0.00	\$6,400.00	\$6,400.00	#Div/0!	
				1100	Subscriptions	Subscriptions, Memberships & Licensing Fees SHRM, NEHRA, The Partnership	\$2,000.00	\$5,000.00	\$3,000.00	150.00%	
				1200	Subscriptions	Subscriptions and Memberships Westlaw ABA	\$7,000.00	\$11,000.00	\$4,000.00	57.14%	
				1300	Memberships	NAGR	\$0.00	\$500.00	\$500.00	#Div/0!	
				1500	Subscriptions	Trade Journals	\$3,000.00	\$5,460.00	\$2,460.00	82.00%	
				1600	Administrative Expenses	Marketing Sponsorships of Diversity and Opportunity Events	\$25,000.00	\$2,500.00	(\$22,500.00)	-90.00%	
				1800	Administrative Expenses	Subscriptions Net Zero Adjustment	\$3,500.00	\$0.00	(\$3,500.00)	-100.00%	
				1800	Subscriptions	Subscriptions, Licensing, Memberships	\$25,000.00	\$27,000.00	\$2,000.00	8.00%	
				1900	Subscriptions/Memberships	Instatrac subscription	\$5,000.00	\$4,600.00	(\$400.00)	-8.00%	
				5000	Subscriptions	Lexis Nexis,Hire Authority, Nat.Student Loan Increase of \$500/month for GOLD Subscription Service	\$55,000.00	\$57,250.00	\$2,250.00	4.09%	

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		E13	Advertising Expenses	1200	Reg Advertising	Advertising of Regs and Meetings	\$5,000.00	\$10,000.00	\$5,000.00	100.00%
		E15	Bottled Water	1000	Water	Quench	\$684.00	\$1,254.00	\$570.00	83.33%
		E18	State Single Audit Chargeback	1000	FY 17 Chargeback Single State Audit	Chargeback	\$300.00	\$500.00	\$200.00	66.67%
		E19	Fees, Fines, Licenses, Permits & Chargebacks	1000	Fees, Fines, Licensed, Chargebakcs	EZ Pass	\$300.00	\$1,000.00	\$700.00	233.33%
				1100	Licenses	Fees, Fines, Licenses, Permits & Chargebacks for HRCMS and HRD	\$2,653.00	\$9,000.00	\$6,347.00	239.24%
		E20	Motor Vehicle Chargeback	1000	OVM	Motorized Vehicle Chargeback--Leases of ford fusion and ford escape	\$12,689.64	\$12,689.64	\$0.00	0.00%
				5000	Motor Vehcile Lease	OVM Chargeback	\$0.00	\$6,109.92	\$6,109.92	#Div/0!
		E22	Temp Use Space/Confer-Incidental Includes Reservation Fees	1000	Laz Parking	Parking at 33 Arch St. 13 spaces	\$54,000.00	\$54,000.00	\$0.00	0.00%
				1100	Conference Incidentals	Conference Incidentals	\$0.00	\$3,700.00	\$3,700.00	#Div/0!
				1500	75-101 Parking Garage	Parking 75-101	\$28,200.00	\$28,200.00	\$0.00	0.00%
				1500	Meeting Space	Temporary Space \$1.2/mtg @ 6mtgs	\$7,500.00	\$7,500.00	\$0.00	0.00%
				1600	Conferences	Access Opportunity Meetings	\$7,000.00	\$7,000.00	\$0.00	0.00%
				1900	Conferences and Incidentals	Gaming Policy Advisory Committee	\$6,000.00	\$5,000.00	(\$1,000.00)	-16.67%
		E30	Credit Card Purchases	1000	Credit Card	Credit Card Incidental Purchases	\$500.00	\$2,000.00	\$1,500.00	300.00%
				1100	Credit Card Charges	FIA Card	\$0.00	\$1,000.00	\$1,000.00	#Div/0!
				1300	Credit Card	Credit Card Purchases	\$15,000.00	\$10,000.00	(\$5,000.00)	-33.33%
				1500	Credit Card	Allowable Credit Card Expenses	\$12,500.00	\$7,500.00	(\$5,000.00)	-40.00%
				5000	Credit Card	Credit Card Purchases	\$15,000.00	\$15,000.00	\$0.00	0.00%
		E41	Out Of State Travel Expen on Behalf of State Employ	1000	Travel	Travel Agency Fees	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1200	Travel	Conference/Trainings	\$10,000.00	\$10,000.00	\$0.00	0.00%
				1400	Travel	Travel Agent Expenses	\$6,000.00	\$6,000.00	\$0.00	0.00%
				1600	Travel	Travel Agent	\$2,000.00	\$2,000.00	\$0.00	0.00%
				5000	Travel Agent	Travel Agent for Trainings and Investigations	\$100,000.00	\$100,000.00	\$0.00	0.00%
				7000	Travel Agent	Travel Leaders G2E for meetings with Vendors and Licensing of Primaries	\$12,000.00	\$10,000.00	(\$2,000.00)	-16.67%
		E56	Secretariat Central Services Chargeback	1400	IT Support	ANF Chargeback for IT services (Help Desk Charges \$659.79 per desktop)	\$52,783.00	\$0.00	(\$52,783.00)	-100.00%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		EE		1200	Conference, Training, Registration Fees	Conference, Training, Registration Fees	\$0.00	\$4,000.00	\$4,000.00	#Div/0!
		EE2	Conference, Training and Registration Fees	1000	Conference Registrations	Registration Fees	\$5,000.00	\$0.00	(\$5,000.00)	-100.00%
				1100	ISA with EOHHS	EOHHS Professional Development (MasSP Trainings)	\$12,000.00	\$12,000.00	\$0.00	0.00%
				1100	Training	Conference, Training and Registration Fees	\$13,000.00	\$1,000.00	(\$12,000.00)	-92.31%
				1300	Gaming Forum	Gaming Forum TBD	\$10,000.00	\$10,000.00	\$0.00	0.00%
				1500	Registration Fees	Conference/Trainings	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1600	Conference, Training Registration Fees	GNEMSDC, Umass, Colette Phillips	\$0.00	\$11,000.00	\$11,000.00	#Div/0!
				5000	Registrations	Training/Conference Registration Fees.	\$30,000.00	\$30,000.00	\$0.00	0.00%
				7000	Conferences	Conference, Training & Registration.	\$5,000.00	\$5,000.00	\$0.00	0.00%
		EE9	Employee Recognition Chargeback	1100	Employee Morale	Employee Recognition Program	\$5,000.00	\$5,000.00	\$0.00	0.00%
			Obj Class Totals:				\$653,223.64	\$601,607.48	(\$51,616.16)	-7.90%
	<i>GG</i>		<i>ENERGY COSTS AND SPACE RENTAL</i>							
		G01	Space Rental	1000	Office Lease	101 Federal St. 12 months	\$1,182,473.94	\$1,195,969.14	\$13,495.20	1.14%
				1000	Rent	Umass Office Rent	\$2,540.00	\$2,540.00	\$0.00	0.00%
				1400	Data Center	Markley Data Center Costs (Rack Space \$10.8K, Electricity \$13.2K, and Fiber \$4K)	\$28,080.00	\$35,750.00	\$7,670.00	27.31%
		G03	Electricity	1000	Electricity	101 Federal St. 12 months	\$32,635.44	\$32,635.44	\$0.00	0.00%
		G05	Fuel For Vehicles	1000	Gas	Wex Bank/Gulf	\$1,500.00	\$5,000.00	\$3,500.00	233.33%
			Obj Class Totals:				\$1,247,229.38	\$1,271,894.58	\$24,665.20	1.98%
	<i>HH</i>		<i>CONSULTANT SVCS (TO DEPTS)</i>							
		H09	Attorneys/Legal Services	1000	Insurance	Comprehensive Insurance Policy	\$86,450.00	\$95,094.48	\$8,644.48	10.00%
				1100	Legal Consultants	Employment Lawyers	\$0.00	\$5,000.00	\$5,000.00	#Div/0!
				1100	Worker's Comp	Workers Comp Litigation Fees	\$5,000.00	\$5,000.00	\$0.00	0.00%
				1200	Litigation Defense	Outside Counsel Litigation Defense	\$1,100,000.00	\$400,000.00	(\$700,000.00)	-63.64%
				1200	Outside Counsel	General Practice, Regulations, Laws, etc.	\$80,000.00	\$50,000.00	(\$30,000.00)	-37.50%
				1200	Outside Counsel	Labor Employment Law	\$20,000.00	\$20,000.00	\$0.00	0.00%
				7000	Temp Help	Temp Help for Everett Opening	\$25,000.00	\$25,000.00	\$0.00	0.00%
		H19	Management Consultants	1000		CPA Firm for Annual Audits consistent with Generally Accepted Auditing Standards	\$38,550.00	\$38,550.00	\$0.00	0.00%
				1200	Hearing Officer	Hearing Officer	\$32,000.00	\$32,000.00	\$0.00	0.00%
				1300	Strategic Consultant	General Consultant needs for Commissioners or Executive Director	\$40,000.00	\$20,000.00	(\$20,000.00)	-50.00%
		HH3	Media Design, Editorial and Communication	1600	CONSULTANTS	AOC Outreach Campaign/ net zero change	\$35,756.00	\$0.00	(\$35,756.00)	-100.00%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		HH3	Media Design, Editorial and Communication	1600	Media Design	KHJ	\$0.00	\$35,000.00	\$35,000.00	#Div/0!
				1800	Website Design	Marketing & Website Design	\$25,000.00	\$25,000.00	\$0.00	0.00%
			Obj Class Totals:				\$1,487,756.00	\$750,644.48	(\$737,111.52)	-49.55%
		JJ	OPERATIONAL SERVICES							
		J10	Auxiliary Financial Services	1000	Auxiliary Financial Services	Credit Card Fees/BillMatrix	\$0.00	\$300.00	\$300.00	#Div/0!
		J25	Laboratory & Pharmaceutical Services	5000	Finger Prints State Police	Chargeback for Finger Print Costs for Licenses @ \$50/set and ~4.5K prints	\$175,000.00	\$50,000.00	(\$125,000.00)	-71.43%
				5000	Finger Prints State Police	ISA Finger Print--Decrease for actual amount ISA drafted for	(\$125,000.00)	\$0.00	\$125,000.00	-100.00%
				5000	Plainville Police Salaries	Plainville Police Salaries	\$273,000.00	\$273,000.00	\$0.00	0.00%
				5000	Springfield Police Salaries	Springfield Police GEU 6 FTEs	\$0.00	\$609,248.00	\$609,248.00	#Div/0!
				5000	State Police	83rd RTT costs not funded by Community Mitigation Fund	\$702,404.00	\$0.00	(\$702,404.00)	-100.00%
				5000	State Police	MGC Salaries for MGC Investigations and Background Unit	\$969,003.97	\$865,211.33	(\$103,792.64)	-10.71%
				5000	State Police	MGC State Police Troopers Plainville Straight Time and Payroll Taxes	\$1,283,085.53	\$1,340,281.04	\$57,195.51	4.46%
				5000	State Police	MSP Staff Costs at MGM 13 FTEs	\$448,768.12	\$1,644,657.26	\$1,195,889.14	266.48%
				5000	State Police OT & Travel	OT and Travel for Troopers assigned to MGC GEU	\$750,000.00	\$750,000.00	\$0.00	0.00%
		J28	Law Enforcement	5000	Lease Vehicles	Plainville Law Enforcement Vehicles	\$8,877.39	\$8,877.39	\$0.00	0.00%
		J33	Photographic & Micrographic Services	1500	Stenographer	Court Reports and Stenography \$2.1K/mtg	\$54,600.00	\$25,000.00	(\$29,600.00)	-54.21%
		J46	Temporary Help Services	1100	Temp Help	Resource Connection--Possibly for IEB or Licensing	\$0.00	\$15,000.00	\$15,000.00	#Div/0!
				7000	Temp Help Services	Temp Help to assist with processing application during MGM opening	\$10,000.00	\$10,000.00	\$0.00	0.00%
		J50	Instructors/Lecturers/Trainers	1300	Training	Catalant Jira Training	\$0.00	\$10,000.00	\$10,000.00	#Div/0!
		JJ1	Legal Support Services	1200	Operational Services	Offsite Storage	\$2,500.00	\$2,500.00	\$0.00	0.00%
		JJ2	Auxiliary Services	1000	Courier	USA Couriers	\$200.00	\$200.00	\$0.00	0.00%
				1000	Shredding	ProShred	\$750.00	\$850.00	\$100.00	13.33%
				1100	EAP	Crisis Management EAP program	\$2,000.00	\$2,000.00	\$0.00	0.00%
				1100	HR Investigations	HR Investigations	\$10,000.00	\$10,000.00	\$0.00	0.00%
				1100	Testing	All One Health Resouces	\$5,000.00	\$3,000.00	(\$2,000.00)	-40.00%
				1800	Operational Services/Streaming	Net Zero Adjustment to EE and KK	(\$4,500.00)	\$0.00	\$4,500.00	-100.00%
				1800	Streaming	Streaming & Production of Public Meetings	\$30,000.00	\$23,000.00	(\$7,000.00)	-23.33%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
			Obj Class Totals:				\$4,595,689.01	\$5,643,125.02	\$1,047,436.01	22.79%
		KK	EQUIPMENT PURCHASE							
		K05	Office Equipment	1800	Equipment Purchases	Photography/Streaming Equipment Net Zero Purchase	\$500.00	\$1,000.00	\$500.00	100.00%
		K07	Office Furnishings	1500	Office Equipment	Display Cases Display Cases	\$0.00	\$3,000.00	\$3,000.00	#Div/0!
				5000	Gaming Equipment	2 electronic fingerprint machines and 4 kobetron units	\$53,444.00	\$72,000.00	\$18,556.00	34.72%
				5000	Office Equipment	Patrol Rifles/Active Shooter Gear	\$15,000.00	\$10,000.00	(\$5,000.00)	-33.33%
				7000	Equipment Purchases	Equipment for new employees	\$10,000.00	\$10,000.00	\$0.00	0.00%
			Obj Class Totals:				\$78,944.00	\$96,000.00	\$17,056.00	21.61%
		LL	EQUIPMENT LEASE-MAINTAIN/REPAR							
		L24	Motorized Vehicle Equipment Rental or Lease	1000	Rental Cars	Enterprise Car Rental	\$500.00	\$500.00	\$0.00	0.00%
		L25	Office Equipment Rental or Lease	1000	Printing	Pitney Bowes	\$532.80	\$750.00	\$217.20	40.77%
		L26	Printing/Photocopy & Micrographics Equip Rent/Lease	1000	Copier	Canon Financial Services Recurring Payment of \$5.4K for 13th floor Recurring Payment of \$4.8K IEB Per Click costs of \$2.5K	\$12,738.00	\$12,738.00	\$0.00	0.00%
		L46	Print, Photocopying & Micrograph Equipment Maint/Repair	1000	Copier	Canon USA/Maintenance & Repair--Initial Contract Rate Ended	\$3,000.00	\$7,500.00	\$4,500.00	150.00%
				1000	Xerox Leases	Xerox Leases Recurring Payments of \$11.1K for 3 machines Per Click costs of \$4.2K (avg of this year)	\$15,336.00	\$15,336.00	\$0.00	0.00%
			Obj Class Totals:				\$32,106.80	\$36,824.00	\$4,717.20	14.69%
		NN	INFRASTRUCTURE:							
		N50	Non-Major Facility Infrastructure Maintenance and Repair	1000	Repairs	Office/Building Repairs	\$1,000.00	\$2,500.00	\$1,500.00	150.00%
			Obj Class Totals:				\$1,000.00	\$2,500.00	\$1,500.00	150.00%
		PP	STATE AID/POL SUB							
		P01	Grants To Public Entities	1600	Grants	Worforce Development and Diversity Grants --Women In construction Outreach --WF Coordinator Community Colleges --Gaming Training Schools --Regional WF Collaborations	\$150,000.00	\$150,000.00	\$0.00	0.00%
				1600	STATE AID/POL SUB	Grants to Public Entities/ net zero change	(\$35,756.00)	\$0.00	\$35,756.00	-100.00%
			Obj Class Totals:				\$114,244.00	\$150,000.00	\$35,756.00	31.30%
		UU	IT Non-Payroll Expenses							
		U01	Telecommunications Services Data	1400	Cable	Comcast Internet (Gaming Lab) and Cable Service (Meeting Rooms)	\$4,800.00	\$4,800.00	\$0.00	0.00%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	MGC Regulatory Costs									
		U01	Telecommunications Services Data	1400	Plainridge Video	Video Circuit for Boston & Plainville for Surveillance and CMS	\$76,500.00	\$76,500.00	\$0.00	0.00%
				1400	VPN	VPN Accounts	\$8,100.00	\$8,100.00	\$0.00	0.00%
		U02	Telecommunications Services - Voice	1400	Cellular Service	Cell Phone Service	\$65,985.00	\$65,985.00	\$0.00	0.00%
				1400	Phone Lines	Conference Bridge Lines	\$1,980.00	\$1,500.00	(\$480.00)	-24.24%
				1400	Phone Lines	DSCI phone services	\$9,000.00	\$7,000.00	(\$2,000.00)	-22.22%
				1400	Phone Lines	MCI Fax Line	\$500.00	\$500.00	\$0.00	0.00%
				1400	Phone Lines	Measured Business Lines	\$6,550.00	\$6,550.00	\$0.00	0.00%
				5000	Mobile Devices	Wifi Cards for Staff \$50/month	\$12,000.00	\$12,000.00	\$0.00	0.00%
		U03	Software & Information Technology Licenses (IT)	1400	Software	Adobe, Sharepoint, Office 365, Project, Vizio, Dragon, Winzip	\$50,000.00	\$50,000.00	\$0.00	0.00%
				1400	Software	CodeGuard MGC Website Backup Service	\$2,000.00	\$5,000.00	\$3,000.00	150.00%
				1400	Software	Insight/Jira	\$0.00	\$23,000.00	\$23,000.00	#Div/0!
				1400	Software	Kobitron - GLI Testing Platform	\$1,500.00	\$2,500.00	\$1,000.00	66.67%
				1400	Software	Prezi Software	\$3,300.00	\$3,300.00	\$0.00	0.00%
		U04	Information Technology Chargeback	1400	Internet	MAGNET (Internet Access -2x50Mbps @ \$3,686/month, 1x20Mbps @ \$3138/month, 1x0.06units @ \$105.30/month)	\$118,454.00	\$118,454.00	\$0.00	0.00%
				1400	IT Support	ANF Chargeback for Space at Chelsea and Springfield	\$89,000.00	\$89,000.00	\$0.00	0.00%
				1400	Mobile Devices	Mobile Device Management (@ \$3.95/year/unit)	\$4,000.00	\$4,000.00	\$0.00	0.00%
				1400	On Base	Chargeback for electronics record management system--OnBase	\$0.00	\$90,000.00	\$90,000.00	#Div/0!
				1400	OSC Chargeback	MMARS Chargeback	\$10,000.00	\$5,000.00	(\$5,000.00)	-50.00%
				1400	Phone Lines	Windstream WAN for Data Connection \$1.5K/month	\$18,000.00	\$18,000.00	\$0.00	0.00%
		U05	Information Technology (IT) Temp Staff Augmentation Profs	1000	IT Consultants	Web penetration Testing	\$0.00	\$8,000.00	\$8,000.00	#Div/0!
				1400	CMS	CMS - IGT Intelligen--Includes start-up for Everett and Springfield locations	\$2,262,544.68	\$2,484,206.46	\$221,661.78	9.80%
				1400	CMS	CMS change orders	\$0.00	\$20,000.00	\$20,000.00	#Div/0!
				1400	CMS	CMS Intelligen--Increase for shot clock	\$14,500.00	\$0.00	(\$14,500.00)	-100.00%
				1400	Consultant	IT Consultants Gartner	\$30,000.00	\$30,000.00	\$0.00	0.00%
				1400	Consulting	IT Consulting Support @ \$100/hr (Advizex and Soltrix) \$25K for GLI Testing	\$75,000.00	\$75,000.00	\$0.00	0.00%
				1400	EOPS Network Connection	Needed to interface LMS with EOPS CJIS Network--Firewalls and equipment	\$130,663.00	\$50,000.00	(\$80,663.00)	-61.73%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change	
10500001	Mass. Gaming Commission										
	MGC Regulatory Costs										
		U05	Information Technology (IT) Temp Staff Augmentation Profs	1400	LMS	Licensing System Continual Upgrades to Phase 1 and Phase 2 Development	\$500,000.00	\$350,000.00	(\$150,000.00)	-30.00%	
				1400	Training	Technical Training	\$10,000.00	\$10,000.00	\$0.00	0.00%	
		U06	Information Technology (IT) Cabling	1400	Phone	FTG Phone lines maintenance etc.	\$14,000.00	\$20,000.00	\$6,000.00	42.86%	
		U07	Information Technology (IT) Equipment	1200	IT Equipment Purchase	Encrypted Flash Drives	\$0.00	\$2,500.00	\$2,500.00	#Div/0!	
				1400	Hardware	Gaming Technology Laboratory Equipment	\$5,000.00	\$5,000.00	\$0.00	0.00%	
				1400	Miscellaneous	Miscellaneous Equipment--Equipment for new troopers and gaming agents	\$30,000.00	\$50,000.00	\$20,000.00	66.67%	
				1400	Servers	Servers and Storage	\$40,000.00	\$40,000.00	\$0.00	0.00%	
		U09	Information Technology (IT) Equip Rental Or Lease	1400	Leases	HP Leases	\$89,500.00	\$89,500.00	\$0.00	0.00%	
		U10	Information Tech (IT) Equipment Maintenance & Repair	1000	Cable	Cable/Comcast	\$4,500.00	\$4,500.00	\$0.00	0.00%	
				1400	Maintenance	Aruba Maintenance	\$1,000.00	\$1,000.00	\$0.00	0.00%	
				1400	Maintenance	EMC Maintenance	\$50,000.00	\$0.00	(\$50,000.00)	-100.00%	
				1400	Maintenance	Printer Maintenance	\$500.00	\$500.00	\$0.00	0.00%	
				1400	Maintenance	VMWare Mainteance	\$21,000.00	\$21,000.00	\$0.00	0.00%	
		Obj Class Totals:						\$3,759,876.68	\$3,852,395.46	\$92,518.78	2.46%
	MGC Regulatory Costs	Totals:						\$20,593,675.82	\$22,605,257.67	\$2,011,581.85	9.77%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	Indirect									
		EE	ADMINISTRATIVE EXPENSES							
		E16	Indirect Cost Recoupment	2000	Indirect	Indirect on MGM Opening Costs from Midyear Presentation	\$33,904.66	\$0.00	(\$33,904.66)	-100.00%
				2000	Indirect Agency Wide	Indirect at 10% of AA, CC, HH, JJ and UU excluding U07	\$1,659,949.80	\$2,037,294.23	\$377,344.43	22.73%
			Obj Class Totals:				\$1,693,854.46	\$2,037,294.23	\$343,439.77	20.28%
	Indirect		Totals:				\$1,693,854.46	\$2,037,294.23	\$343,439.77	20.28%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
			Research and Responsible Gaming/PHTF							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive	1700	Employee Compensation	Employee Salaries	\$205,317.50	\$201,973.00	(\$3,344.50)	-1.63%
			Obj Class Totals:				\$205,317.50	\$201,973.00	(\$3,344.50)	-1.63%
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	1700	Travel	Out of State Travel	\$3,000.00	\$3,000.00	\$0.00	0.00%
		B02	In-State Travel	1700	Travel	In-State-Travel Reimbursements	\$3,000.00	\$3,000.00	\$0.00	0.00%
			Obj Class Totals:				\$6,000.00	\$6,000.00	\$0.00	0.00%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment	1700	Fringe	Fringe rate of 35.41%	\$71,614.74	\$71,518.64	(\$96.10)	-0.13%
				1700	Taxes	Tax rate of 1.73%	\$2,977.10	\$3,494.13	\$517.03	17.37%
			Obj Class Totals:				\$74,591.84	\$75,012.77	\$420.93	0.56%
		EE	ADMINISTRATIVE EXPENSES							
		E12	Subscriptions, Memberships & Licensing Fees	1700	ADMINISTRATIVE EXPENSES	MEMBERSHIPS/CREDIT CARD EXPENSES NET ZERO CHANGE	\$10,000.00	\$25,995.23	\$15,995.23	159.95%
		E41	Out Of State Travel Expen on Behalf of State Employ	1700	Travel Agency Fees	Travel Leaders	\$4,000.00	\$2,000.00	(\$2,000.00)	-50.00%
		EE2	Conference, Training and Registration Fees	1700	Conferences	Conference, Training & Registration Fees	\$4,000.00	\$5,000.00	\$1,000.00	25.00%
			Obj Class Totals:				\$18,000.00	\$32,995.23	\$14,995.23	83.31%
		FF	FACILITY OPERATIONAL EXPENSES							
		F16	Library & Teaching Supplies & Materials	1700	Books	Library/reference books	\$500.00	\$1,000.00	\$500.00	100.00%
			Obj Class Totals:				\$500.00	\$1,000.00	\$500.00	100.00%
		HH	CONSULTANT SVCS (TO DEPTS)							
		H09	Attorneys/Legal Services	1700	Crime Analysis	Crime Analyst	\$50,000.00	\$30,000.00	(\$20,000.00)	-40.00%
				1700	Research	Strategic Planning	\$0.00	\$15,000.00	\$15,000.00	#Div/0!
		H19	Management Consultants	1700	CONSULTANT SVCS	Mass Council MGM additional staff	\$64,351.50	\$0.00	(\$64,351.50)	-100.00%
		H23	Program Coordinators	1700	Branding	GameSense media buys etc. KHJ	\$150,000.00	\$200,000.00	\$50,000.00	33.33%
				1700	CONSULTANT SVCS (TO DEPTS)	PROGRAM COORDINATIONS NET ZERO CHANGE	(\$25,000.00)	\$0.00	\$25,000.00	-100.00%
				1700	Consultants	Cambridge Health Alliance contract costs	\$400,000.00	\$150,000.00	(\$250,000.00)	-62.50%
				1700	GRAC/RDASC/Research Consultants	Bruce Cohen--\$20K/Joel Weissman/Jeff Moratta/Anthony Roman Other Consultants on Stipends max of \$20K Peer Review process for research agenda	\$40,000.00	\$45,000.00	\$5,000.00	12.50%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
			Research and Responsible Gaming/PHTF							
		H23	Program Coordinators	1700	Mass Council	Mass Council on Compulsive Gambling including employees to man Game Sense booth at Penn and MGM --Staffed 16 hrs per day --VSE --Play My Way --Required by Statute Chapter 194, Section 9	\$640,000.00	\$1,835,000.00	\$1,195,000.00	186.72%
				1700	Research Consultant/ Umass	Tom Land--Need Better Description	\$0.00	\$79,000.00	\$79,000.00	#Div/0!
				1700	Special Study	Public Health Trust Fund requested study of a sub-population	\$100,000.00	\$100,000.00	\$0.00	0.00%
			Obj Class Totals:				\$1,419,351.50	\$2,454,000.00	\$1,034,648.50	72.90%
	JJ		OPERATIONAL SERVICES							
	J62		Contracted (Non-employees) Advisory Board or Commission Mem	1700	PROGRAMATIC SERVICES	BOARD MEMBER STIPENDS NET ZERO CHANGE	\$15,000.00	\$0.00	(\$15,000.00)	-100.00%
			Obj Class Totals:				\$15,000.00	\$0.00	(\$15,000.00)	-100.00%
	MM		PURCHASED CLIENT/PROGRAM SVCS							
	M04		Services Purch Support of Human/Social Services for Clients	1700	PPC reimbursements for Play My Way Incentives	PPC reimbursements for Play My Way Incentives	\$15,000.00	\$10,000.00	(\$5,000.00)	-33.33%
				1700	Problem Gambling	Problem Gambling Solutions--Jeff Marotta reviewing applications and consultations	\$10,000.00	\$0.00	(\$10,000.00)	-100.00%
			Obj Class Totals:				\$25,000.00	\$10,000.00	(\$15,000.00)	-60.00%
	PP		STATE AID/POL SUB							
	P01		Grants To Public Entities	1700	Data Storage Grant	Final Component of Research Agenda data storage of player data to not-for-profit entity	\$75,000.00	\$50,000.00	(\$25,000.00)	-33.33%
				1700	DPH ISA	DPH ISA for operations and grants from public health trust fund. Balance remaining from \$5M after research agenda is accounted for.	\$1,140,197.00	\$0.00	(\$1,140,197.00)	-100.00%
				1700	Umass	Magic Core/Optional--Cohort Study	\$1,200,000.00	\$815,000.00	(\$385,000.00)	-32.08%
	P06		Other Financial Assistance to State Authorities	1700	Umass	Seigma/Umass core--Baseline Study on-going	\$800,000.00	\$1,180,000.00	\$380,000.00	47.50%
	PP1		Grants To Non-Public Entities	1700		Play My Way Incentives				
			Obj Class Totals:				\$3,215,197.00	\$2,045,000.00	(\$1,170,197.00)	-36.40%
	UU		IT Non-Payroll Expenses							
	U07		Information Technology (IT) Equipment	1700	ITRAK	Development of ITRAK and Migration from Current Process	\$10,000.00	\$0.00	(\$10,000.00)	-100.00%
				1700	Play Management	Development of Play Management Software	\$65,000.00	\$0.00	(\$65,000.00)	-100.00%
			Obj Class Totals:				\$75,000.00	\$0.00	(\$75,000.00)	-100.00%
			Research and Responsible Gaming/PHTF Totals:				\$5,053,957.84	\$4,825,981.00	(\$227,976.84)	-4.51%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change	
10500001	Mass. Gaming Commission										
			Office of Attorney General and AGO MSP								
		JJ	OPERATIONAL SERVICES								
		J25	Laboratory & Pharmaceutical Services	9000	State Police	AGO State Police OT	\$350,000.00	\$350,000.00	\$0.00	0.00%	
				9000	State Police	AGO Straight Time Troopers and Payroll Taxes 6FTEs for FY18	\$501,256.98	\$746,997.20	\$245,740.22	49.02%	
				9000	State Police	MSP Staff Costs at AGO for 2 additional troopers for 26 pay periods in FY18 bringing total for the MSP AGO Gaming Unit to 6 FTEs	\$217,160.00	\$0.00	(\$217,160.00)	-100.00%	
			Obj Class Totals:					\$1,068,416.98	\$1,096,997.20	\$28,580.22	2.68%
		OO									
		O99		9000	Attorney General	Funds 18 FTEs assigned to the unit, various percentages of~ 5.5FTEs of support, and management positions, office space, travel, conferences, and investigative costs.	\$2,600,000.00	\$2,760,000.00	\$160,000.00	6.15%	
			Obj Class Totals:					\$2,600,000.00	\$2,760,000.00	\$160,000.00	6.15%
			Office of Attorney General and AGO MSP	Totals:			\$3,668,416.98	\$3,856,997.20	\$188,580.22	5.14%	

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
	Alcohol and Beverage Control Commission									
		00								
		001		9001	ISA with ABCC	ABCC	\$75,000.00	\$75,000.00	\$0.00	0.00%
		Obj Class Totals:					\$75,000.00	\$75,000.00	\$0.00	0.00%
	Alcohol and Beverage Control Commission	Totals:					\$75,000.00	\$75,000.00	\$0.00	0.00%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500001	Mass. Gaming Commission									
Appropriation Totals							\$31,084,905.10	\$33,400,530.10	\$2,315,625.00	7.45%
10500003	MGC Mass Racing Development and Oversight									
			MGC Regulatory Costs							
		AA	REGULAR EMPLOYEE COMPENSATION							
		A01	Salaries: Inclusive	1000	Employee Compensation	Admin Employees Salaries	\$163,926.80	\$206,424.23	\$42,497.43	25.92%
				1100	Employee Compensation	HR Employees Salaries	\$83,782.66	\$72,468.28	(\$11,314.38)	-13.50%
				1200	Employee Compensation	Legal Employees Salaries	\$36,509.62	\$36,585.62	\$76.00	0.21%
				1300	Employee Compensation	Exec. Dir. Employees Salaries	\$35,911.23	\$36,040.58	\$129.35	0.36%
				1400	Employee Compensation	IT Employees Salaries	\$34,287.81	\$75,881.22	\$41,593.41	121.31%
				1500	Employee Compensation	Commissioners Employees Salaries	\$53,893.50	\$55,487.25	\$1,593.75	2.96%
				1800	Employee Compensation	Communications Employees Salaries	\$11,272.11	\$11,272.11	\$0.00	0.00%
				3000	Employee Compensation	Regular Employee Salaries	\$293,177.00	\$281,163.00	(\$12,014.00)	-4.10%
				7000	Employee Compensation	Regular Employee Salaries	\$0.00	\$3,789.57	\$3,789.57	#Div/0!
			Obj Class Totals:				\$712,760.73	\$779,111.86	\$66,351.13	9.31%
		BB	REGULAR EMPLOYEE RELATED EXPEN							
		B01	Other Out Of State Travel - INCLUSIVE: AIRFARE, HOTEL, LODGI	3000	Travel	Out of State Travel Reimbursement	\$10,000.00	\$10,000.00	\$0.00	0.00%
		B02	In-State Travel	3000	Travel	In State Travel Reimbursement	\$2,000.00	\$2,000.00	\$0.00	0.00%
			Obj Class Totals:				\$12,000.00	\$12,000.00	\$0.00	0.00%
		CC	SPECIAL EMPLOYEES							
		C04	Contracted Seasonal Employees	3000	Seasonals	Seasonal salaries for Plainridge at 35 weeks	\$360,000.00	\$425,000.00	\$65,000.00	18.06%
			Obj Class Totals:				\$360,000.00	\$425,000.00	\$65,000.00	18.06%
		DD	PENSION & INSURANCE RELATED EX							
		D09	Fringe Benefit Cost Recoupment	1000	Fringe	Fringe Rate of 35.41%	\$57,177.67	\$73,094.82	\$15,917.15	27.84%
				1000	Taxes	Tax Rate of 1.73%	\$2,376.94	\$3,571.14	\$1,194.20	50.24%
				1100	Fringe	Fringe Rate of 35.41%	\$29,223.39	\$25,661.01	(\$3,562.38)	-12.19%
				1100	Taxes	Tax Rate of 1.73%	\$1,214.85	\$1,253.70	\$38.85	3.20%
				1200	Fringe	Fringe Rate of 35.41%	\$12,734.56	\$12,954.97	\$220.41	1.73%
				1200	Taxes	Tax Rate of 1.73%	\$529.39	\$632.93	\$103.54	19.56%
				1300	Fringe	Fringe Rate of 35.41%	\$12,525.83	\$12,761.97	\$236.14	1.89%
				1300	Taxes	Tax Rate of 1.73%	\$520.71	\$623.50	\$102.79	19.74%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
	MGC Regulatory Costs									
	D09		Fringe Benefit Cost Recoupment	1400	Fringe	Fringe Rate of 35.41%	\$11,959.58	\$26,869.54	\$14,909.96	124.67%
				1400	Taxes	Tax Rate of 1.73%	\$497.17	\$1,312.75	\$815.58	164.04%
				1500	Fringe	Fringe Rate of 35.41%	\$18,798.05	\$1,964.04	(\$16,834.01)	-89.55%
				1500	Taxes	Tax Rate of 1.73%	\$781.46	\$959.93	\$178.47	22.84%
				1800	Fringe	Fringe rate of 35.41%	\$3,931.71	\$3,991.45	\$59.74	1.52%
				1800	Taxes	Tax rate of 1.73%	\$163.44	\$195.01	\$31.57	19.32%
				3000	Fringe	Fringe Rate of 35.41%	\$102,260.14	\$99,559.82	(\$2,700.32)	-2.64%
				3000	Taxes	Tax Rate of 1.73%	\$4,251.07	\$4,864.12	\$613.05	14.42%
				3000	Taxes for Seasonals	Taxes for Seasonals @1.73%	\$6,012.00	\$7,352.50	\$1,340.50	22.30%
				7000	Fringe	Fringe Rate of 34.88%	\$1,295.88	\$1,341.89	\$46.01	3.55%
				7000	Taxes	Tax Rate of 1.45%	\$53.88	\$65.56	\$11.68	21.68%
			Obj Class Totals:				\$266,307.72	\$279,030.65	\$12,722.93	4.78%
	EE	ADMINISTRATIVE EXPENSES								
	E01		Office & Administrative Supplies	3000	Supplies	W.B. Mason	\$6,000.00	\$7,600.00	\$1,600.00	26.67%
	E02		Printing Expenses & Supplies	3000	Printing	Sir Speedy	\$500.00	\$500.00	\$0.00	0.00%
	E12		Subscriptions, Memberships & Licensing Fees	3000	Memberships	AA Dority/Organization of Racing Investigators	\$1,005.00	\$5,625.00	\$4,620.00	459.70%
				3000	Memberships	Assoc. of Racing Regulators	\$18,700.00	\$18,700.00	\$0.00	0.00%
	E13		Advertising Expenses	3000	Public Hearing Notices	Boston Globe	\$1,000.00	\$1,000.00	\$0.00	0.00%
				3000	Public Hearing Notices	Boston Herald	\$700.00	\$700.00	\$0.00	0.00%
				3000	Public Hearing Notices	Dow Jones/Cape Cod Times	\$150.00	\$0.00	(\$150.00)	-100.00%
				3000	Public Hearing Notices	Sun Chronical	\$300.00	\$0.00	(\$300.00)	-100.00%
	E15		Bottled Water	3000	Water	Belmont Springs/DS Waters of America	\$200.00	\$360.00	\$160.00	80.00%
	E41		Out Of State Travel Expen on Behalf of State Employ	3000	Travel Agent	Travel	\$3,000.00	\$5,000.00	\$2,000.00	66.67%
	EE2		Conference, Training and Registration Fees	3000	Conferences	Assoc. of Racing Comm./Delaware Racing/Thoroughbred Racing	\$3,000.00	\$3,000.00	\$0.00	0.00%
			Obj Class Totals:				\$34,555.00	\$42,485.00	\$7,930.00	22.95%
	FF	FACILITY OPERATIONAL EXPENSES								
	F05		Laboratory Supplies	3000	Vet Supplies	Gloves, scrubs etc.	\$2,000.00	\$2,000.00	\$0.00	0.00%
			Obj Class Totals:				\$2,000.00	\$2,000.00	\$0.00	0.00%
	HH	CONSULTANT SVCS (TO DEPTS)								
	H19		Management Consultants	3000	Hearing Officer	David Murray	\$25,000.00	\$25,000.00	\$0.00	0.00%
			Obj Class Totals:				\$25,000.00	\$25,000.00	\$0.00	0.00%
	JJ	OPERATIONAL SERVICES								

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change	
10500003	MGC Mass Racing Development and Oversight										
	MGC Regulatory Costs										
		J10	Auxiliary Financial Services	3000	Credit Cards	Bank of America credit card terminal fees	\$1,000.00	\$1,000.00	\$0.00	0.00%	
		J25	Laboratory & Pharmaceutical Services	3000	Testing	Health Resources Corp.	\$1,800.00	\$1,800.00	\$0.00	0.00%	
		J28	Law Enforcement	3000	State Police	Mass State Police Straight and OT	\$465,000.00	\$368,958.73	(\$96,041.27)	-20.65%	
		JJ1	Legal Support Services	3000	Stenographer	Catuagno Court Reporting	\$6,500.00	\$6,500.00	\$0.00	0.00%	
		JJ2	Auxiliary Services	3000	Autopsies	Trustees of Tufts College	\$22,000.00	\$22,000.00	\$0.00	0.00%	
				3000	Testing Lab	HFL Sports Science	\$7,000.00	\$7,500.00	\$500.00	7.14%	
				3000	Testing Lab	Industrial Laboratories	\$312,000.00	\$320,000.00	\$8,000.00	2.56%	
		Obj Class Totals:						\$815,300.00	\$727,758.73	(\$87,541.27)	-10.74%
		LL	<i>EQUIPMENT LEASE-MAINTAIN/REPAR</i>								
		L46	Print, Photocopying & Micrograph Equipment Maint/Repair	3000	Maintenance Contract	K & A Industries	\$2,000.00	\$915.00	(\$1,085.00)	-54.25%	
		Obj Class Totals:						\$2,000.00	\$915.00	(\$1,085.00)	-54.25%
		MM	<i>PURCHASED CLIENT/PROGRAM SVCS</i>								
		M03	Purchased Human & Social Services For Clients/Non Medical	3000	Hardship Payments	Economic Hardship Payments	\$20,000.00	\$20,000.00	\$0.00	0.00%	
				3000	Legislative Mandate	Jockey's Guild	\$65,000.00	\$65,000.00	\$0.00	0.00%	
		M04	Services Purch Support of Human/Social Services for Clients	3000	ISA	ISA with DPH Compulsive Gambling	\$70,000.00	\$70,000.00	\$0.00	0.00%	
		Obj Class Totals:						\$155,000.00	\$155,000.00	\$0.00	0.00%
		UU	<i>IT Non-Payroll Expenses</i>								
		U02	Telecommunications Services - Voice	3000	Phones	Verizon/AT&T	\$15,000.00	\$5,000.00	(\$10,000.00)	-66.67%	
		U05	Information Technology (IT) Temp Staff Augmentation Profs	3000	Chrims	Arthur Evans	\$16,000.00	\$15,000.00	(\$1,000.00)	-6.25%	
		U09	Information Technology (IT) Equip Rental Or Lease	3000	Computer Leases	Ontario Investments	\$12,000.00	\$0.00	(\$12,000.00)	-100.00%	
		U10	Information Tech (IT) Equipment Maintenance & Repair	3000	Security & Surveillance	Test Barn		\$50,000.00			
		Obj Class Totals:						\$43,000.00	\$70,000.00	\$27,000.00	62.79%
	MGC Regulatory Costs	Totals:						\$2,427,923.45	\$2,518,301.24	\$90,377.79	3.72%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
	Indirect									
		EE	ADMINISTRATIVE EXPENSES							
		E16	Indirect Cost Recoupment	2000	Indirect Agency Wide	Indirect at 10% of AA, CC, HH, JJ and UU excluding U07	\$163,398.45	\$202,687.10	\$39,288.65	24.04%
			Obj Class Totals:				\$163,398.45	\$202,687.10	\$39,288.65	24.04%
	Indirect		Totals:				\$163,398.45	\$202,687.10	\$39,288.65	24.04%

Approp	Budget Grouping	Obj Class	Object_name	Unit	Item Short Name	New Description	Current Year Amount	Next Year Amount	Variance	Percent Change
10500003	MGC Mass Racing Development and Oversight									
Appropriation Totals							\$2,591,321.90	\$2,720,988.34	\$129,666.44	5.00%



Legal Division

AMENDED SMALL BUSINESS IMPACT STATEMENT

The Massachusetts Gaming Commission (“Commission”) hereby files this amended Small Business Impact Statement in accordance with G.L. c.30A, §5 relative to the proposed amendment to 205 CMR 134.00: Licensing and Registration of Employees, Vendors, Junket Enterprises and Representatives, and Labor Organizations. Specifically, an amendment to section **134.03: Gaming Service Employees** was drafted and proposed, for which a public hearing was held on May 24th, 2018.

205 CMR 134.00 was developed as part of the process of promulgating regulations governing the operation of gaming establishments in the Commonwealth. The proposed amendment would give the Commission discretion to exempt certain gaming service employees from the registration requirement, as determined by its classification of job positions. This regulation is largely governed by G.L. c. 23K §§ 4, 5, 12, 16, and 30.

The proposed amendment applies directly to gaming licensees and service employees. Accordingly, the amendment is unlikely to have any effect on small businesses.

In accordance with G.L. c.30A, §5, the Commission offers the following responses on whether any of the following methods of reducing the impact of the proposed regulation on small businesses would hinder achievement of the purpose of the proposed regulation:

1. Establishing less stringent compliance or reporting requirements for small businesses:

As a general matter, no small businesses will be impacted by this amendment as it applies solely to licensees and service employees of the gaming establishment. Accordingly, there are no less stringent compliance or reporting requirements for small businesses.

2. Establishing less stringent schedules or deadlines for compliance or reporting requirements for small businesses:

There are no schedules or deadlines for compliance or reporting requirements for small businesses created by this amendment.

3. Consolidating or simplifying compliance or reporting requirements for small businesses:

This amendment does not impose any reporting requirements for small businesses.



Massachusetts Gaming Commission

4. Establishing performance standards for small businesses to replace design or operational standards required in the proposed regulation:

No design or operational standards are required in the proposed amendment.

5. An analysis of whether the proposed regulation is likely to deter or encourage the formation of new businesses in the Commonwealth:

As this amendment applies directly to gaming licensees and service employees, it is not likely to deter or encourage the formation of new businesses in the Commonwealth.

6. Minimizing adverse impact on small businesses by using alternative regulatory methods:

This amendment does not create any adverse impact on small businesses.

Massachusetts Gaming Commission
By:

Shara Bedard
Paralegal

Dated: _____



Massachusetts Gaming Commission

134.03: Gaming Service Employees

(1) (a) An individual employed by a gaming licensee who is not classified as a key gaming employee in accordance with 205 CMR 134.01, or a gaming employee in accordance with 205 CMR 134.02, shall be designated as a gaming service employee and shall register in accordance with 205 CMR 134.09 prior to engaging in the provision of employment services. An individual employed by a vendor of a gaming establishment for work in a gaming establishment shall be considered a gaming service employee unless otherwise specified in 205 CMR 134.02.

(b) Pursuant to St. 2017, c. 110, § 3, the commission may, in its discretion, exempt certain gaming service employees by job position from the registration requirement. The commission, or its designee, may require a gaming licensee to produce any information deemed necessary to evaluate the essential functions of a job position. The commission may at any time, in its discretion, revisit any job position.

(2) During the pre-opening phase of a gaming establishment, and continuing for up to 30 days from the date an Operation Certificate is issued in accordance with 205 CMR, a gaming licensee may temporarily allow an individual(s) who is employed at a gaming property which is owned and/or operated by it, its parent, or an affiliated company to assist with gaming establishment employee training and related purposes for up to 60 days without those individuals having to become licensed or registered in accordance with 205 CMR 134.00, provided that the gaming licensee does the following:

- (a) Supplies the Bureau a reasonable time in advance of arrival with the name of the individual, name of the gaming property at which they are employed, the position at the gaming property at which they are employed, a description of the reason for the individual being at the gaming establishment including the services to be performed, the anticipated duration of their stay, and any other information requested by the Bureau;
- (b) Ensures all individuals performing services under 205 CMR 134.03(2) carry identification and wear a badge issued by the gaming licensee that is distinguishable from those that are issued to employees of the gaming establishment and that is clearly visible at all times while at the gaming establishment;
- (c) If the individual is licensed, certified, or otherwise approved for employment by the jurisdiction which the gaming property in which they are employed is located, an individual licensed as a key gaming employee in accordance with 205 CMR 134.00 shall attest in writing that the individual is in good standing in that jurisdiction; and
- (d) Ensures that the individual is accompanied by an individual who is licensed or registered in accordance with 205 CMR 134.00 anytime they are in a restricted area of the gaming establishment.

REGULATORY AUTHORITY

205 CMR 134: M.G.L. c. 23K, §§ 3, 12, 16, 30 and 31; M.G.L. c. 6, § 172(o)



Legal Division

AMENDED SMALL BUSINESS IMPACT STATEMENT

The Massachusetts Gaming Commission (“Commission”) hereby files this amended Small Business Impact Statement in accordance with G.L. c.30A, §5 relative to the proposed amendments to **205 CMR 138.00: Uniform Standards of Accounting Procedures and Internal Controls**, for which a public hearing was held on May 24th, 2018.

This regulation was developed as part of the process of promulgating regulations governing the operation of gaming establishments in the Commonwealth. This regulation and the proposed new sections therein, govern the financial and administrative operations of the casinos, and is largely governed by G.L. c.23K, §4(28), 5, and 25(d), 27 and 28.

As 205 CMR 138.00 applies to the gaming establishments, these amendments are unlikely to have an impact on small businesses, unless a small business elects to become a vendor with a gaming establishment.

In accordance with G.L. c.30A, §5, the Commission offers the following responses on whether any of the following methods of reducing the impact of the proposed regulation on small businesses would hinder achievement of the purpose of the proposed regulation:

1. Establishing less stringent compliance or reporting requirements for small businesses:

There are no compliance or reporting requirements for small businesses imposed by this regulation or the proposed amendments.

2. Establishing less stringent schedules or deadlines for compliance or reporting requirements for small businesses:

There are no schedules or deadlines for compliance or reporting requirements for small businesses imposed by this regulation or amendments.

3. Consolidating or simplifying compliance or reporting requirements for small businesses:

As no reporting requirements are imposed for any small businesses, consolidation or simplifying compliance would not apply.

4. Establishing performance standards for small businesses to replace design or operational standards required in the proposed regulation.



Massachusetts Gaming Commission

As these amendments are directed solely at the licensee, no performance or design standards for small businesses are required.

5. An analysis of whether the proposed regulation is likely to deter or encourage the formation of new businesses in the Commonwealth:

The proposed amendments do not deter or encourage the formation of new businesses in the Commonwealth, as they address the handling of funds in gaming establishments only.

6. Minimizing adverse impact on small businesses by using alternative regulatory methods:

There is no adverse impact to small businesses created by these amendments.

Massachusetts Gaming Commission

By:

Shara Bedard
Paralegal

Dated: _____



Massachusetts Gaming Commission

205 CMR 138.00: UNIFORM STANDARDS OF ACCOUNTING PROCEDURES AND INTERNAL CONTROLS

138.23: Drop Boxes for Table Games; Gaming Table Slot Cash Storage Boxes

- (1) A secure, tamper-resistant container known as a “drop box” shall be attached to each gaming table and any other gaming device at which currency, coupons, or other items of value are accepted by the gaming establishment. The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall include:
 - (a) Specifications for the construction and material composition of drop boxes and housing, identification of the asset number or serial number to be used on gaming equipment, and whether the asset number will be imprinted on such equipment electronically or permanently.
 - (b) A detailed plan identifying which of the gaming licensee’s department(s) will be involved in handling the table drop. The plan must include at least one key gaming employee on the drop team and shall also include the following:
 1. Identification of the department having primary responsibility for the drop;
 2. An outline of the responsibilities of all gaming employees involved in handling the drop;
 3. A chain of command in the event the gaming licensee uses multiple departments to handle the drop; and
 4. A chain of command in the event the gaming licensee uses multiple departments to handle the count responsibilities.
 - (c) A detailed procedure for independent verification of the count as performed in accordance with 205 CMR 138.19. The procedure shall include:
 1. Separation of duties such that the person performing the daily of the counting machine shall not also perform the duties to determine the final numbers;
 2. Procedures to be followed in the event unaccounted for currency is found in accordance with 205 CMR 138.33(7) and (8); and
 3. Procedures governing the use and redemption of both valid and invalid coupons.
 - (d) A detailed variance and discrepancy procedure to be followed in the event the final count does not balance. The procedure shall include:
 1. Identification of the department responsible for reporting the drop to the Bureau and a timeline for when that reporting is due; and
 2. The count procedure to be followed in the event the gaming licensee’s count machines are not functioning.
 3. A detailed schedule of table drop and how often it will be performed, includingA procedure for the removal of drop boxes from table games.
 - (e) A procedure for the storage of unused drop box locks. The procedure shall include:
 1. The location where emergency drop boxes will be stored;

2. The location where spare drop boxes will be stored; and
3. Identification of the person or department responsible for replacement and storage of drop box locks.

205 CMR 138.00: UNIFORM STANDARDS OF ACCOUNTING PROCEDURES AND INTERNAL CONTROLS

138.24: Cashiers' Cage; Satellite Cages; Master Coin Bank; Coin Vaults

The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall include policies and procedures relative to the cashiers' cage, satellite, cages, master coin banks (if any), and coin vaults (if any) that incorporate, at a minimum, the following:

(1) Each establishment shall have on or immediately adjacent to the gaming area a physical structure known as a cashiers' cage (cage) to house the cashiers and to serve as the central location in the gaming area for **the main bank, the marker bank, the kiosk bank, and the chip bank, which shall be responsible for** the following pursuant to 205 CMR 138.29 and this section:

- (a) The custody of the cage inventory comprising currency including cash, patrons' deposits, coin, patron checks, gaming chips and plaques, and of forms, documents, and records normally associated with the operation of a cage;
- (b) The approval, exchange, redemption, and consolidation of patron checks received for the purposes of gaming;
- (c) The receipt, distribution, sale and redemption of gaming chips and plaques;
- (d) The issuance, receipt and reconciliation of imprest funds used by slot attendants in the acceptance of currency and coupons from patrons in exchange for currency;
- (e) The issuance, receipt and reconciliation of imprest chip funds and currency used by chippersons in the acceptance of coin, currency, slot tokens and coupons from seated poker patrons in exchange for chips; and
- (f) Such other functions normally associated with the operation of a cage.

(2) If a gaming establishment will make use of coins or tokens in its gaming operation it shall have within the cage or in such other area as approved by the commission a physical structure known as a master coin bank to house master coin bank cashiers. The master coin bank shall be designed and constructed to provide maximum security for the materials housed therein and the activities performed therein and serve as the central location in the gaming establishment for the following:

- (a) The custody of currency, coin, prize tokens, slot tokens, forms, documents and records normally generated or utilized by master coin bank cashiers, slot cashiers, changepersons, and slot attendants;
- (b) The exchange of currency, coin, coupons, prize tokens and slot tokens for supporting documentation;
- (c) The responsibility for the overall reconciliation of all documentation generated by master coin bank cashiers, slot cashiers, changepersons, and slot attendants;
- (d) The receipt of coin and slot tokens from the hard count room; and
- (e) Such other functions normally associated with the operation of the master coin bank.

(3) The cage shall be designed and constructed to provide maximum security for the materials housed therein and the activities performed therein; such design and construction shall, at a minimum, include the following features and specifications:

- (a) It shall be fully enclosed except for openings through which materials such as gaming chips and plaques, slot tokens and prize tokens, patron checks, cash, records, and documents can be passed to service the public, gaming tables, and slot booths;
- (b) It shall have a manually triggered silent alarm system for the cage, ancillary office space, and any related vault, which systems shall be connected directly to the monitoring rooms of the closed circuit television system, IEB office and the security department office;
- (c) It shall have double door entry and exit system (MAN-TRAP) that will not permit an individual to pass through the second door until the first door is securely locked. In addition:
 - 1. The first door adjacent to the gaming floor of the double door entry and exit system shall be controlled by one department (electronically and manually). The second door of the double door entry and exit system shall be controlled by a separate department from the first;
 - 2. The system shall have closed circuit television coverage which shall be monitored by the security department or surveillance department; and
 - 3. Any entrance to the cage that is not a double door entry and exit system shall be an alarmed emergency exit door only.
- (d) It shall have separate locks on each door of the double door entry and exit system, the keys to which shall be different from each other.

(4) Each master coin bank located outside the cage shall meet all the requirements of 205 CMR 138.24(3).

(5) Each gaming establishment may have separate areas for the storage of coin, prize tokens and slot tokens (coin vaults) in locations outside the cage or master coin bank.

(6) Each coin vault shall be designed, constructed and operated to provide maximum security for the materials housed and activities performed therein, and shall include at least the following:

- (a) A fully enclosed room, located in an area not open to the public;
- (b) A metal door with one key that shall be maintained and controlled by the main bank or master coin bank, which shall establish a sign-in and sign-out procedure for removal and replacement of that key;
- (c) An alarm device that signals the monitors of the gaming licensee's close circuit television system whenever the door to the coin vault is opened; and
- (d) Closed circuit television cameras capable of accurate visual monitoring and taping of any activities in the coin vault.

(7) Each gaming establishment may also have one or more "satellite cages" separate and apart from the cashiers' cage, but in or adjacent to a gaming area or simulcasting facility, established to maximize security, efficient operations, or patron convenience and comfort and designed and constructed in accordance with 205 CMR 138.00. Subject to commission approval, a satellite cage may perform any or all of the functions of the cashiers' cage. The functions which are conducted in a satellite cage shall be subject to the applicable accounting controls set forth in 205 CMR.

(8) Each gaming licensee shall file with the commission the names of all persons possessing the combination or keys to the locks securing the entrance to the cage, any satellite cages, master coin bank and coin vaults; as well as all persons possessing the ability to operate alarm systems for the cage, any satellite cages, master coin bank and coin vaults.

(9) Notwithstanding 205 CMR 138.24(2), each gaming licensee may, with prior commission approval, operate its cashiers' cage without the master coin bank, provided that the main bank serves as the central location in the gaming establishment for the transactions enumerated in 205 CMR 138.24(2)(a) through (e), and provided further, that the references therein and elsewhere in 205 CMR 138.00 to:

- (a) Master Coin Bank Cashiers shall apply instead to the main bank cashiers assigned the duties and performing the functions that would otherwise be assigned to or performed by master coin bank cashiers; and
- (b) The Master Coin Bank shall apply instead to the main bank, but only insofar as it is authorized to perform master coin bank functions.

(10) Whenever the approved internal controls of a gaming licensee require or authorize documents to be transported from the cashiers' cage to a satellite cage or from a satellite cage to the cashiers' cage or another satellite cage, the gaming licensee shall, unless specified otherwise, transport the documents through the use of a pneumatic tube system or a casino security department representative.

205 CMR 138.00: UNIFORM STANDARDS OF ACCOUNTING PROCEDURES AND INTERNAL CONTROLS

138.29: Accounting Controls for the Cashiers' Cage, Satellite Cages, Master Coin Bank and Coin Vaults

~~A system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall include detailed protocols and procedures for the function of the cashiers' cage, satellite cages, master coin bank, and coin vaults, if any.~~

- (1) The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall detail the responsibilities and functions of the main bank, which shall include:
 - (a) Receipt of cash, value chips, gaming vouchers, jackpot payout slips, and personal checks received for gaming purposes from cage cashiers in exchange for cash;
 - (b) Receipt of cash from the count room;
 - (c) Preparation of the overall cage reconciliation and accounting records, and independent verification of all bank assets by the main banker;
 - (d) Preparation of the daily bank deposit for cash, cash equivalents, counter checks, and personal checks;
 - (e) Issuance, receipt, and reconciliation of imprest funds used by slot attendants; and
 - (f) Receipt of unsecured currency and vouchers.

A copy of the cage cashiers' count sheets and documentation shall be sent to the gaming licensee's accounting department.

- (2) The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall detail the responsibilities and functions of the marker bank, which shall include:
 - (a) Maintenance of credit application information;
 - (b) Setting minimum and maximum amounts for patron credit lines;
 - (c) Maintenance of serially pre-numbered forms used in sequential order accounted for by employees with no incompatible functions;
 - (d) Marking originals and copies of void marker slips "void" and including the signature of the individual responsible for preparing the slip(s);
 - (e) Accountability for marker slips, which must be a five-part form (redemption, accounting, issuance, and acknowledgement copy along with the original) attached in a book, which shall be maintained by the finance department but may be issued to the table games department.
 1. Marker slips may be issued for chips, cash, or gaming vouchers.
 2. Marker slips shall include the signature of the marker bank cashier, who shall time stamp the acknowledgment copy of the five part form.
 3. The original and redemption copies of the marker slips shall be maintained in marker bank.
- (3) The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall detail the responsibilities and functions of the kiosk bank, including the following:

- (a) Replenishment of empty cassettes with full imprest cassettes, which shall be performed by the main banker;
 - (b) Daily receipt of, and accountability for, gaming vouchers that have been redeemed for cash;
 - (c) Receipt of bill validator boxes from the main bank and counting of the currency therein.
- (4) The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall detail the responsibilities and functions of the chip bank, which shall include:
- (a) Procedures to be followed with respect to fills, including, at a minimum:
 - 1. That fill slips be prepared by a chip bank cashier either manually or electronically;
 - i. If manually prepared, that they be prepared using a four-part form that includes drop box, acknowledgement, chip bank, and accounting copies and inserted into a locked dispenser which has access maintained and controlled by finance department employees with no incompatible functions; and
 - ii. If electronically prepared, that they be prepared on a three-part form that includes a drop box, acknowledgement, and chip bank copy which may not be changed or removed by any personnel involved in its preparation;
 - 2. That fill slips be serially prenumbered forms and used in sequential order;
 - 3. That fill slips contain the following information upon preparation:
 - i. Denominations of chips being distributed;
 - ii. Total amount of each denomination;
 - iii. Total amount of all denominations;
 - iv. Game and table number where chips are being distributed;
 - v. Date and shift;
 - vi. Signature of chip bank cashier and/or the identification code;
 - 4. When applicable, that fill slips be marked "void" and signed by the cashier;
 - (b) Procedures to be followed with respect to credits, including, at a minimum:
 - 1. That credit splits be prepared by a chip bank cashier either manually or electronically;
 - i. If manually prepared, that they be prepared using a four-part form that includes drop box, acknowledgement, chip bank, and accounting copies inserted into a locked dispenser which has access maintained and controlled by finance department employees with no incompatible functions;
 - ii. If electronically prepared, that they be prepared on a three-part form that includes a drop box, acknowledgement, and chip bank copy which many not be changed or removed by any personnel involved in its preparation;
 - 2. That credit slips be serially prenumbered forms and used in sequential order;
 - 3. That credit slips contain the following information:
 - i. Denominations of chips being returned to the chip bank;
 - ii. Total amount of each denomination;
 - iii. Total amount of all denominations;
 - iv. Game and table number where chips are being removed;
 - v. Date and shift;
 - vi. Signature of chip bank cashier;
 - 4. When applicable, that fill slips be marked "void" and signed by the cashier;
- (5) The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall outline the procedures for accepting deposit checks from gaming patrons.

- (a) The procedures shall include the responsibilities of the cage cashier, which shall include, at a minimum:
 - 1. Endorsing the check “for deposit only”;
 - 2. Initialing the check;
 - 3. Date-and time-stamping the check;
 - 4. Verifying signatures using either an ID card or the gaming licensee’s personnel file;
 - 5. Ensuring that patrons do not exceed authorized daily amounts;
 - 6. Exchanging the check for cash in an amount equal to the amount for which the check is written.
 - (b) Refusal to accept checks made payable to an individual, including social security checks, unemployment checks, disability checks, and payroll checks.
 - (c) Refusal to accept funds obtained using a cash advance from a credit card.
 - (d) Accepting personal checks only if they are:
 - 1. Written on a commercial bank or credit union;
 - 2. Written for a specific amount;
 - 3. Made payable to the licensee; and
 - 4. Currently dated.
- (6) The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall require that incompatible functions are segregated such that no employee is in a position to both commit an error or commit a fraud and to conceal the error or fraud in the normal course of the employee’s duties.

205 CMR 138.00: UNIFORM STANDARDS OF ACCOUNTING PROCEDURES AND
INTERNAL CONTROLS

138.31: Procedure for Accepting Cash and Coupons at Gaming Tables

The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall include procedures for accepting cash and coupons at gaming tables, including:

- (a) Whether a dealer accepting cash at a gaming table will fan out the cash face up or face down;
- (b) The method by which cash of each denomination shall be placed on the game table;
- (c) A provision that coupons may only be accepted at a gaming table on even money wagers;
- (d) Rules related to coupon use, if any;
~~Guidelines for free slot play; and~~
- (e) Procedures related to the issuance of promotional chips.

205 CMR 138.00: UNIFORM STANDARDS OF ACCOUNTING PROCEDURES AND
INTERNAL CONTROLS

138.32: Table Game Drop Boxes, Transport to and from Gaming Tables; Storage Boxes

- (1) The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall include:
- (a) Specifications related to the material and construction of the drop box and housing as well as the construction and security of drop carts.
 - (b) The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall include detailed procedures regarding transport of the drop from the gaming floor to the count room. These procedures shall include:
 - 1. When the drop will take place;
 - 2. Which department(s) will handle the drop;
 - 3. How many days per week the drop will take place;
 - 4. Which department(s) will be accountable for the drop boxes during pickup from the gaming floor and be responsible for the verification form;
 - 5. Which department(s) will have keys to access the game table, outside door, and cash door, and at what time such areas will be accessed;
 - 6. A requirement that the drop team and the count team have separate access keys as well as a requirement that each include a minimum of two security members;
 - 7. A process governing drop boxes for unopened pits or games;
 - 8. The route that will be taken through the gaming establishment; and
 - 9. A requirement that the boxes be secured during all stages of transport.
 - (c) The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall include the locations of storage areas for emergency drop boxes, spare drop boxes, alternate drop boxes, and full drop boxes, and shall include procedures for the use of emergency drop boxes.

205 CMR 138.00: UNIFORM STANDARDS OF ACCOUNTING PROCEDURES AND
INTERNAL CONTROLS

138.35: Table Inventory; Table Inventory Container; Chip Reserve Compartment

- (1) The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall outline the instances in which the table inventory will be changed during the course of a gaming day. Such outline shall include procedures for:
 - (a) Opening a table;
 - (b) Fills and credits;
 - (c) Issuance of chips, currency, or other form of value based on the player's previously-issued credit pursuant to 205 CMR 138.43; and
 - (d) Closing a table.

- (2) The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall:
 - (a) Include procedures to address errors in recording a table game bankroll, including error notification and incorrect table inventory slip form procedures;
 - (b) Indicate whether the gaming licensee will use a chip reserve compartment at its game tables; and
 - (c) Require that the table inventory slip can be seen through the float at closed tables.

205 CMR 138.00: UNIFORM STANDARDS OF ACCOUNTING PROCEDURES AND
INTERNAL CONTROLS

138.36: Procedures for Counting Table Inventory, Opening Tables for Gaming Shift Changes at
Gaming Tables, and Closing Gaming Tables

- (1) The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall require that the table inventory be verified at the start of each day on a table inventory slip form, which shall be signed and placed in the drop box. The verification process shall include:
 - (a) Procedures for verification of the accuracy of the bankroll in the opening of the day;
 - (b) Procedures for inspection of the bankroll;
 - (c) Procedures for handling discrepancies on the table inventory slip form, including error notification to the department(s) affected by the discrepancy and providing both the correct and incorrect forms along with a manager's signature;
 - (d) Procedures for removal and verification of gaming stacks;
 - (e) Procedures for closing a game, including locking and verifying all bankrolls and removing all stacks and amounts from the bankroll.

205 CMR 138.00: UNIFORM STANDARDS OF ACCOUNTING PROCEDURES AND
INTERNAL CONTROLS

138.57: Slot Machine Tournaments and Promotional Events within the Gaming Area

- (1) Slot machine tournaments may not be played with cash, value chips, plaques, gaming vouchers or other cash equivalents.
- (2) A gaming licensee may charge an entry fee to participate in a slot machine tournament. A gaming licensee that charges an entry fee shall submit an acknowledgment of the total fees collected to the IEB by 10 a.m. on the day following the conclusion of the tournament.
- (3) A system of internal controls submitted in accordance with 205 CMR 138.02, which shall be maintained by the gaming licensee, shall set forth a process that provides for submission of a written notice to the Bureau at least five business days prior to the commencement of a slot machine tournament, which shall include, at a minimum, the following:
 - (a) A general description of how the slot machine tournament will be conducted and a copy of the rules governing play;
 - (b) The dates and times that the tournament will be conducted;
 - (c) Participation eligibility requirements including:
 1. Who is eligible to participate;
 2. The minimum and maximum number of participants; and
 3. Entry fees charged.
 - (d) The criteria used to determine the winners;
 - (e) The monetary amount or description of the prizes to be awarded;
 - (f) The details of when and how the prizes will be awarded;
 - (g) The asset and gaming floor plan location numbers of the slot machines that will be used to conduct the slot machine tournament; and
 - (h) How the slot machine tournament area will be segregated from patrons who are not participating in the slot machine tournament.
- (4) In addition to filing a notice required under subsection 205 CMR 138.57(3), a gaming licensee shall submit a copy of the notice to the Commission's finance department.
- (5) Advertising to promote a slot machine tournament must, at a minimum:
 - (a) Contain information regarding who is eligible to participate; and
 - (b) Include a copy of the slot machine tournament rules or state how a copy of the rules may be obtained.
- (6) A slot machine used for a slot machine tournament must:
 - (a) Use tournament software certified in accordance with 205 CMR 144.00;
 - (b) Maintain connectivity with the Central Monitoring System (CMS); and
 - (c) Have the functionality of the bill validator, ticket printer and electronic funds transfer meters disabled during the slot machine tournament so that the slot machine does not accept cash or credits or make payouts during tournament play.
- (7) Before and after a slot machine tournament, the gaming licensee shall:

- (a) Receive approval from the Network Operations Center to place the slot machine in and take it out of tournament mode; and
 - (b) Ensure that the Network Operations Center has recorded all meter settings on all slot machines used in the tournament.
- (8) A gaming licensee shall maintain records related to the conduct of a slot machine tournament in accordance with 205 CMR 138.09. These records shall be made available to the commission upon request and must include, at a minimum:
- (a) A copy of the notice required under subsection 205 CMR 138.57(3); and
 - (b) The names and addresses of all prize winners and the prize each winner was awarded.
- (9) An activity involving a slot machine or other gaming equipment which occurs on the gaming floor of a gaming establishment or in areas off the gaming floor where contests or tournaments are conducted and which results in an individual obtaining any money or thing of value from, or being owed any money or thing of value by, a gaming licensee must have surveillance coverage.

205 CMR 138.00: UNIFORM STANDARDS OF ACCOUNTING PROCEDURES AND
INTERNAL CONTROLS

138.64: Accounting Controls for Chip Persons and Chips

- (1) The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall include policies and procedures governing the processes of fills and credits. At a minimum, such policies and procedures shall:
 - (a) Identify the department(s) and individual(s) responsible for performing the duties of fills and credits, including:
 1. The steps involved in the processes of both fills and credits;
 2. Whether the processes will be performed manually or electronically; and
 3. Signatures of the department(s) and individual(s) performing the fills and credits.
 - (b) Explain the duties of table game employee(s), the duties of main bank employee(s), and the duties of security personnel, including detailed recording procedures of the fill or credit transaction.
 - (c) Include notification to the surveillance department by the bank or by pit personnel that a fill or credit is being performed, including:
 1. Notification of errors pertaining to fills and credits;
 2. Identification of the department(s) and individual(s) responsible for correcting errors pertaining to fills and credits; and
 3. Procedures for voided transactions and manual transactions.

205 CMR 138.00: UNIFORM STANDARDS OF ACCOUNTING PROCEDURES AND
INTERNAL CONTROLS

138.71: Table Game Tournaments and Promotional Events within the Gaming Area

- (1) A gaming licensee may conduct a gaming tournament for any table game authorized by the Commission pursuant to 205 CMR 147.00.
- (2) A system of internal controls submitted in accordance with 205 CMR 138.02, which shall be maintained by the gaming licensee, shall set forth a process that provides for submission of a written notice to the Bureau at least five business days prior to the commencement of a gaming tournament, which shall include, at a minimum, the following:
 - (a) The date(s), time(s), and location(s) of the scheduled gaming tournament;
 - (b) The number of participants expected;
 - (c) The game type;
 - (d) Rules concerning tournament play and participation;
 - (e) The prize structure;
 - (f) Dealer tips determined in accordance with 205 CMR 138.34, if applicable;
 - (g) Participant registration procedures;
 - (h) The methodology for determining winners;
 - (i) The equipment to be used;
 - (j) Forms utilized in connection with the tournament;
 - (k) A description of security and surveillance measures that will be implemented for the gaming tournament;
 - (l) A certification from the supervisors of the gaming licensee's security, gaming operations, and surveillance departments that the proposed gaming tournament will not adversely affect the security and integrity of gaming operations;
 - (m) A certification from the gaming establishment controller or designee that he or she has reviewed the rules for the tournament in regard to gaming tournament revenue reporting and certified conformance with 205 CMR 140.02(2)(c); and
 - (n) A certification from a holder of a key gaming employee license that the tournament will be conducted in accordance with the tournament rules developed pursuant to 205 CMR 138.71(2).
- (3) Tournaments may not be played with cash, value chips, plaques, gaming vouchers or other cash equivalents. Table game tournaments shall be conducted using tournament chips.
- (4) A gaming licensee may charge an entry fee to participate in a tournament. The gaming licensee that charges an entry fee shall submit electronically the revenue from the tournament at the end of gaming day following the conclusion of the tournament.
- (5) The IEB may at any time require the gaming licensee to immediately cease any tournament or promotional event offered within the gaming area if the tournament or promotional event provided is in any material manner different from the description contained in the submission filed pursuant to 205 CMR 138.71(2) or in any way compromises the security or integrity of gaming operations.

- (6) No false or misleading statements, written or oral, shall be made by a licensee or its employees regarding any aspect of any promotional activity.
- (7) The licensee shall maintain the rules of the event, including eligibility to participate, criteria for entry and winning prizes awarded, and prize winners, for a minimum of two (2) years from the last day of the event. Written rules governing the tournament or promotional event shall be made immediately available to the public and the commission upon request.
- (8) All prizes offered in the promotional activity shall be awarded according to the rules governing the event.
- (9) Large tournaments and promotions held in non-gaming areas will be submitted and reviewed on a case-by-case basis.
- (10) Payouts from promotional activities are not winnings paid to patrons and as such shall not be deductible when calculating gross gaming revenue in accordance with 205 CMR 140.02.
- (11) Promotional coupons shall contain the following information preprinted on the coupon:
 - (a) The name of the gaming establishment;
 - (b) The city or other locality and state where the gaming facility is located;
 - (c) The specific value of any monetary coupon stated in U.S. dollars;
 - (d) Sequential identification numbers, player tracking numbers with unique numbers added to them, or other similar means of unique identification of each coupon for complete and accurate tracking and accounting purposes;
 - (e) An expiration date;
 - (f) All conditions required to redeem the coupon.
- (12) Licensees offering promotional coupons shall track the issuance and redemption of each promotional coupon. Documentation of the promotional coupon tracking shall be maintained on file for two years and made readily available to the Bureau upon request. The inventory of unissued promotional coupons must be maintained in a reasonable manner that prevents theft or fraud.
- (13) Promotional coupons shall be cancelled at the time they are redeemed in a manner that will prevent multiple redemptions of the same coupon.
- (14) An activity involving a table game or other gaming equipment which occurs on the gaming floor of a gaming establishment or in areas off the gaming floor where contests or tournaments are conducted and which results in an individual obtaining any money or thing of value from, or being owed any money or thing of value by, a gaming licensee must have surveillance coverage.



Legal Division

AMENDED SMALL BUSINESS IMPACT STATEMENT

The Massachusetts Gaming Commission (“Commission”) hereby files this amended Small Business Impact Statement in accordance with G.L. c.30A, §5 relative to the proposed amendments to **205 CMR 139.04: Reports and Information to Be Filed with the Commission**, and **205 CMR 140.02: Computation of Gross Gaming Revenue**, for which a public hearing was held on May 24th, 2018.

These regulations were developed as part of the process of promulgating regulations governing the operation of gaming establishments in the Commonwealth. The amendments update processes that will generate specific data for the Gross Gaming Revenue Report. These regulations are authorized by G.L. c. 23K §§ 4, 5, and 26.

As 205 CMR 139.04 and 205 CMR 140.02 govern requirements for tax computation, remittance, reports, and examination by a gaming licensee, these amendments are unlikely to have any impact on small businesses.

In accordance with G.L. c.30A, §5, the Commission offers the following responses on whether any of the following methods of reducing the impact of the proposed regulation on small businesses would hinder achievement of the purpose of the proposed regulation:

1. Establishing less stringent compliance or reporting requirements for small businesses:

As a general matter, no small businesses will be impacted by these regulations. Accordingly, there are no less stringent compliance or reporting requirements for small businesses.

2. Establishing less stringent schedules or deadlines for compliance or reporting requirements for small businesses:

There are no schedules or deadlines for compliance or reporting requirements for small businesses imposed by this regulation or amendments.

3. Consolidating or simplifying compliance or reporting requirements for small businesses:

As no reporting requirements are imposed for any small businesses, consolidation or simplifying compliance would not apply.



Massachusetts Gaming Commission

4. Establishing performance standards for small businesses to replace design or operational standards required in the proposed regulation.

No performance or design standards for small businesses are required in this regulation or the proposed amendments therein.

5. An analysis of whether the proposed regulation is likely to deter or encourage the formation of new businesses in the Commonwealth:

The proposed amendments do not deter or encourage the formation of new businesses in the Commonwealth, as they address the handling of funds in gaming establishments only.

6. Minimizing adverse impact on small businesses by using alternative regulatory methods:

There are no alternative regulatory methods to minimize adverse impacts on small businesses.

Massachusetts Gaming Commission
By:

Shara Bedard
Paralegal

Dated: _____



Massachusetts Gaming Commission

205 CMR: MASSACHUSETTS GAMING COMMISSION
205 CMR 139.00: CONTINUING DISCLOSURE AND REPORTING OBLIGATIONS OF
GAMING LICENSEES

139.04: Reports and Information to Be Filed with the Commission

(16) A daily meter-cash ~~drop~~ comparison report and export file, in a format prescribed by the commission, submitted after appropriate financial meter or accounting adjustments have been made, which contains the following information relative to each slot machine in use in the gaming establishment: the location of the slot machine, the state identification number, the venue identification number, ~~a field that represents the metered~~ gross gaming revenue figure, ~~the total cash in the bill validator stacker~~ and a field that represents the gross gaming revenue that is determined after the drop process. These two GGR fields must represent amounts at the time of the drop. See GLI 13, § ~~3.4.2(f)~~ 4.4.2.

205 CMR: MASSACHUSETTS GAMING COMMISSION
205 CMR 140.00: COMPUTATION OF GROSS GAMING REVENUE

140.02: Computation of Gross Gaming Revenue

(2) Table Games. Gross gaming revenue from table games shall be the sum of that for each banked table game, poker and other non-banked table game, and contest or tournament calculated as follows:

(a) Banked Table Games. Gross gaming revenue for banked table games equals the closing table inventory including chips, plaques, and coin, plus chip credits, **plus complimentary Vigorish forms** plus *drop*, minus the opening table inventory, **minus** ~~any fill chip fills slips, complimentary vigorish forms,~~ **minus promotional play/coupons**, and **minus** table game payout slips. For purposes of 205 CMR 140.02(2), *drop* means the total value of currency, coin, **promotional play/coupons** and counter checks in the table drop box.



Legal Division

AMENDED SMALL BUSINESS IMPACT STATEMENT

The Massachusetts Gaming Commission (“Commission”) hereby files this amended small business impact statement in accordance with G.L. c.30A, §5 relative to the proposed new regulations in **205 CMR 147.00: Uniform Standards of Rules of the Games**, for which a public hearing was held on May 24, 2018. This regulation was developed as part of the process of promulgating regulations governing the operation of gaming establishments in the Commonwealth.

205 CMR 147.00 governs the authorization of the rules of the game for table games offered for play in a gaming establishment and the standards applicable to table games offered for play in a gaming establishment. It is largely governed by G.L. c.23K, §§2, 4(37), and 5. The proposed amendment is an administrative change (removal of section 147.05), and will not change the action of the regulation.

This regulation applies directly to gaming licensees, patrons, and petitioners. To the extent that a petitioner is a small business, this regulation may impact small businesses. In accordance with G.L. c.30A, §5, the Commission offers the following responses on whether any of the following methods of reducing the impact of the proposed regulation on small businesses would hinder achievement of the purpose of the proposed regulation:

1. Establishing less stringent compliance or reporting requirements for small businesses:

There are no compliance or reporting requirements for small businesses created by this regulation.

2. Establishing less stringent schedules or deadlines for compliance or reporting requirements for small businesses:

There are no schedules or deadlines for compliance or reporting requirements for small businesses created by this regulation or the proposed amendment.

3. Consolidating or simplifying compliance or reporting requirements for small businesses:

There are no compliance or reporting requirements for small business created by this regulation or the proposed amendment.

4. Establishing performance standards for small businesses to replace design or operational standards required in the proposed regulation:



Massachusetts Gaming Commission

There are no performance standards for small businesses to replace design or operational standards required for this regulation or the proposed amendment.

5. An analysis of whether the proposed regulation is likely to deter or encourage the formation of new businesses in the Commonwealth:

This regulation does not deter or encourage the formation of new businesses in the Commonwealth, as it governs the authorization of the rules of the game for table games offered for play in a gaming establishment and the standards applicable to table games offered for play in a gaming establishment.

6. Minimizing adverse impact on small businesses by using alternative regulatory methods:

No alternative regulatory methods need to be considered as his regulation does not create any adverse impact on small businesses.

Massachusetts Gaming Commission
By:

Shara Bedard
Paralegal

Dated: _____



Massachusetts Gaming Commission

205 CMR 147.00: UNIFORM STANDARDS OF RULES OF THE GAMES

147.05: ~~Gaming Tournaments~~.RESERVED

- ~~(1) A gaming licensee may conduct a gaming tournament for any table game authorized by the Commission pursuant to 205 CMR 147.00.~~
- ~~(2) No gaming tournament shall be conducted unless the gaming licensee files a written notice with the Bureau at least five business days prior to the commencement of such tournament, which shall include, at a minimum, the following information:
 - ~~(a) The date(s), time(s), and location(s) of the scheduled gaming tournament;~~
 - ~~(b) The number of participants expected;~~
 - ~~(c) The game type;~~
 - ~~(d) Rules concerning tournament play and participation;~~
 - ~~(e) The prize structure;~~
 - ~~(f) Dealer tips, if applicable;~~
 - ~~(g) Participant registration procedures;~~
 - ~~(h) The methodology for determining winners;~~
 - ~~(i) The equipment to be used; and~~
 - ~~(j) Forms utilized in connection with the tournament.~~
 - ~~(k) A description of security and surveillance measures that will be implemented for the gaming tournament;~~
 - ~~(l) A certification from the supervisors of the gaming licensee's security, gaming operations, and surveillance departments that the proposed gaming tournament will not adversely affect the security and integrity of gaming operations;~~
 - ~~(m) A certification from the gaming establishment controller or designee that he or she has reviewed the rules for the tournament in regard to gaming tournament revenue reporting; and~~
 - ~~(n) A certification from a holder of key gaming employee license that the tournament will be conducted in accordance with 205 CMR 147.05(2).~~~~
- ~~(3) The Bureau may, at any time, require the gaming licensee to immediately cease any gaming tournament conducted if the gaming tournament is in any material manner different from the description contained in the information provided pursuant to 205 CMR 147.05(2).~~
- ~~(4) All funds collected by a gaming licensee to fund the prize pool (for example, buy-in, re-buy, or add-on) shall be disbursed to the participants as a prize pool, except that a gaming licensee may withhold dealer tips in an authorized tournament upon notification to the participants.~~
- ~~(5) A gaming licensee shall make available to the public on its website the information required by 205 CMR 147.05(2).~~



Legal Division

AMENDED SMALL BUSINESS IMPACT STATEMENT

The Massachusetts Gaming Commission (“Commission”) hereby files this amended Small Business Impact Statement in accordance with G.L. c.30A, §5 relative to the proposed amendments to **205 CMR 152.00: Individuals Excluded from a Gaming Establishment**, for which a public hearing was held on May 24th, 2018.

This regulation was developed as part of the process of promulgating regulations governing the operation of gaming establishments in the Commonwealth. The proposed amendments address the process by which an individual will be placed on the Excluded Persons List, and clarify protocol for enforcement. 205 CMR 152.00 is largely governed by G.L. c. 23K §§ 4(28), 5, and 45.

The proposed amendments to this regulation apply solely to licensees and individuals. Therefore, it is unlikely that these amendments will impact any small businesses.

In accordance with G.L. c.30A, §5, the Commission offers the following responses on whether any of the following methods of reducing the impact of the proposed regulation on small businesses would hinder achievement of the purpose of the proposed regulation:

1. Establishing less stringent compliance or reporting requirements for small businesses:

As a general matter, no small businesses will be impacted by these amendments as they apply solely to licensees and individuals. Accordingly, there are no less stringent compliance or reporting requirements for small businesses.

2. Establishing less stringent schedules or deadlines for compliance or reporting requirements for small businesses:

There are no schedules or deadlines for compliance or reporting requirements for small businesses created by this regulation or the amendments thereto.

3. Consolidating or simplifying compliance or reporting requirements for small businesses:

This regulation, as well as the proposed amendments does not impose any reporting requirements for small businesses.

4. Establishing performance standards for small businesses to replace design or operational standards required in the proposed regulation:



Massachusetts Gaming Commission

No design or operational standards are required in the proposed amendments to this regulation.

5. An analysis of whether the proposed regulation is likely to deter or encourage the formation of new businesses in the Commonwealth:

These amendments apply solely to licensees and individuals, therefore they are not likely to deter or encourage the formation of new businesses in the Commonwealth.

6. Minimizing adverse impact on small businesses by using alternative regulatory methods:

The proposed amendments do not create any adverse impact on small businesses.

Massachusetts Gaming Commission
By:

Shara Bedard
Paralegal

Dated: _____



Massachusetts Gaming Commission

205 CMR: MASSACHUSETTS GAMING COMMISSION

205 CMR 152.00: INDIVIDUALS EXCLUDED FROM A GAMING ESTABLISHMENT

Section

152.01: Scope and Authority

152.02: Maintenance and Distribution of List

152.03: Criteria for Exclusion

152.04: Investigation and Initial Placement of Names on the List

152.05: ~~Notice and Proceedings Before the Commission~~ **Placement on the Exclusion List Pursuant to M.G.L. c. 23K, section 45(i)**

152.06: Duty of Gaming Licensee

152.07: Petition to Remove Name From Exclusion List

152.08: Forfeiture of Winnings

152.01: Scope and Authority

The provisions of 205 CMR 152.00 shall provide for the establishment and maintenance of a list, and associated protocols and procedures, for exclusion of individuals from gaming establishments in accordance with M.G.L. c. 23K, §§ 45(a) through (e) and 45(j). Such list shall be maintained separately from that established and maintained in accordance with M.G.L. c. 23K, § 45(f) through (h).

152.02: Maintenance and Distribution of List

- (1) The Commission shall maintain a list of persons to be excluded or ejected from a gaming establishment and whose names and year of birth shall be posted on the commission's website (www.massgaming.com).
- (2) The Bureau shall promptly notify each gaming licensee of the placement of an individual on the list. The notification to each gaming licensee shall include:
 - a. The full name and all aliases the individual is believed to have used;
 - b. A description of the individual's physical appearance, including height, weight, type of build, color of hair and eyes, and any other physical characteristics which may assist in the identification of the individual;
 - c. The individual's date of birth;
 - d. The effective date of the order mandating the exclusion of the individual;
 - e. A photograph, if obtainable, and the date thereof; and
 - f. Such other information deemed necessary by the commission for the enforcement of 205 CMR 152.00.

152.03: Criteria for Exclusion

(1) In the commission's discretion, an individual may be placed on the exclusion list if the commission determines that the individual meets one or more of the following criteria:

- (a) the individual has been convicted of a criminal offense under the laws of any state or the United States that is punishable by more than six months in a state prison, a house of correction or any comparable incarceration, a crime of moral turpitude or a violation of the gaming laws of any state;
- (b) the individual has violated or conspired to violate M.G.L. c. 23K or any laws related to gaming;
- (c) the individual has a notorious or unsavory reputation which would adversely affect public confidence and trust that the gaming industry is free from criminal or corruptive elements;
- (d) the individual is an associate of an individual who falls into a category identified in 205 CMR 152.03(1)(a) through (c);
- (e) **the individual's presence in a gaming establishment presents** ~~there exists~~ the potential of injurious threat to the interests of the commonwealth ~~if the individual is permitted~~ in a gaming establishment.

(2) In determining whether there exists the potential of injurious threat to the interests of the commonwealth ~~if an individual is permitted~~ in a gaming establishment in accordance with 205 CMR 152.03(1)(e), the commission may consider, **without limitation**, the following:

- (a) Whether the individual is a known cheat;
- (b) Whether the individual has had a license or registration issued in accordance with 205 CMR 134.00: Licensing and Registration of Employees, Vendors, Junket Enterprises and Representatives, and Labor Organizations, or a like license or registration issued by another jurisdiction, suspended or revoked or has been otherwise subjected to adverse action;
- (c) Whether the individual's **egregious or repeated conduct** poses a **clear** threat to the safety of the patrons, ~~or employees~~ **or others on or near the premises** of a gaming establishment;
- (d) Whether the individual has a documented history of conduct involving the undue disruption of gaming operations in any jurisdiction;
- (e) Whether the individual is subject to a no trespass order at any casino or gaming establishment in any jurisdiction.

(3) The commission shall not base a finding to place an individual on the excluded list on an individual's race, color, religion, religious creed, national origin, ancestry, sexual orientation, gender identity or expression, age (other than minimum age requirements), marital status, veteran status, genetic information, disability or sex.

152.04: Investigation and Initial Placement of Names on the List

(1) The Bureau shall investigate any individual who may meet one or more criterion for inclusion on the list in accordance with 205 CMR 152.03 upon referral by the

commission, the Gaming Enforcement Division of the Office of the Attorney General, or a gaming licensee. The Bureau may investigate any individual on its own initiative.

(2) If, upon completion of an investigation, the Bureau determines **to place** ~~that an individual meets one or more criterion contained in 205 CMR 152.03 and should be placed on the exclusion list,~~ the Bureau shall prepare **an preliminary** order that identifies the individual and sets forth a factual basis as to why ~~the Bureau believes~~ the individual meets one or more criterion for inclusion on the list in accordance with 205 CMR 152.03.

(3) The Bureau shall serve the ~~preliminary~~ order prepared in accordance with 205 CMR 152.04(2) upon the named individual advising them that it intends to place the individual's name on the exclusion list. The ~~preliminary~~ order shall **serve to also** notify the individual that placement of their name on the exclusion list will result in their prohibition from being present in a gaming establishment and shall offer them an opportunity to request a hearing before a hearing officer to **review the Bureau's order** ~~determine whether the individual meets one or more criterion for inclusion on the list in accordance with 205 CMR 152.03.~~ The ~~preliminary~~ order shall be sent by **either first class mail to the individual's last ascertainable address, email, publication in a daily newspaper of general circulation for one week, or via any practicable means reasonably calculated to provide the individual with actual notice. registered or certified mail return receipt requested either first class mail to the individual's last ascertainable or by publication in a daily newspaper of general circulation for one week.** The individual shall have 30 days from the date of the **service of the order** ~~notice~~ to request a hearing, except for notice provided by publication in a newspaper in which case the individual shall have 60 days from the last publication. Alternatively, the Bureau may provide an individual with in hand service of the preliminary order in which case the individual shall have ten days from the date of service to request a hearing.

(4) If a request for a hearing is received from the individual, a hearing shall be scheduled before a hearing officer **in accordance with 205 CMR 101** and notice of such, including the date, time, and issue to be presented, shall be sent to the individual. The hearing shall be conducted in accordance with 205 CMR 101.03: Review of Orders Issued by the Bureau or the Racing Division. ~~If the hearing officer finds that the individual meets one or more criterion for inclusion on the list in accordance with 205 CMR 152.03 the individual's name shall be placed on the exclusion list. If the hearing officer finds that the individual does not meet any criterion for inclusion on the list, the individual's name shall not be placed on the list and the matter closed.~~

(5) If no request for a hearing is received within the applicable timeline provided in 205 CMR 152.04(3), the individual's name shall be placed on the exclusion list.

(6) In accordance with 205 CMR 101, a decision of the hearing officer may be appealed to the commission. A request for appeal to the commission shall not operate as a stay of the decision of the hearing officer.

152.05: Notice and Proceedings Before the Commission Placement on the Exclusion List Pursuant to M.G.L. c. 23K, section 45(i)

~~(1) Whenever an individual's name is placed on the list of excluded persons in accordance with 205 CMR 152.04, the Bureau shall promptly serve written notice upon that individual by personal service, registered or certified mail return receipt requested to the last ascertainable address or by publication in a daily newspaper of general circulation for one week. The notice shall contain a description of the cause for the exclusion, notice that the individual is prohibited from being present at and gambling in a gaming establishment, and an explanation of the hearing process and manner in which the individual may request a hearing in accordance with 205 CMR 152.05(2).~~

~~(2) (a) Within 30 days of receipt of service of notice by mail or 60 days after the last publication under 205 CMR 152.05(1), an individual placed on the list of excluded persons may request an adjudicatory hearing before the commission under M.G.L. c. 30A and show cause as to why the individual should be removed from the list of excluded persons. Such request shall be made by the individual in writing. Failure to demand a hearing within the time allotted in 205 CMR 152.05(2)(a) shall preclude the individual from having an administrative hearing, but shall not affect the individual's right to petition for judicial review.~~

~~(b) Upon receipt of a demand for hearing, the commission shall set a time and place for the hearing. This hearing shall be held not later than 30 days after receipt of the demand for the hearing, unless the time of the hearing is changed by agreement of the commission and the individual demanding the hearing. The hearing shall be conducted in accordance with 205 CMR 101.00: M.G.L. c. 23K Adjudicatory Proceedings. Where applicable, the administrative record of the hearing conducted in accordance with 205 CMR 152.04(4) shall be made part of the hearing record.~~

~~(c) If upon completion of the hearing the commission determines that the individual was wrongfully placed on the list of excluded persons, the commission shall remove the individual's name from the list of excluded persons and notify all gaming licensees. (d) A person aggrieved by a final decision of the commission in an adjudicatory proceeding under 205 CMR 152.05 may petition for judicial review under M.G.L. c. 30A, § 14.~~

~~(3) Upon receipt of notice from a district court that an individual has been prohibited from gaming in gaming establishments in accordance with M.G.L. c. 23K, § 45(i) the commission shall place the name of an individual on the excluded list.~~

152.06: Duty of Gaming Licensee

(1) Each gaming licensee shall ensure that it accesses and reviews the list on a regular basis and that the list is made available to employees of the gaming licensee in a manner designed to assist them in identifying and inhibiting excluded individuals from entering the gaming establishment.

(2) Upon identification, a gaming licensee shall ~~exclude or eject from its gaming establishment any individual who has been placed on the list in accordance with 205 CMR 152.00~~ immediately notify the Massachusetts State Police Gaming Enforcement Unit, the Surveillance Department and the Security Department of any individual who is present in the gaming establishment and is an individual who has been placed on the list in accordance with 205 CMR 152.04.

(3) ~~If an excluded individual enters, attempts to enter, or is in a gaming establishment and is recognized by the gaming licensee, the gaming licensee shall immediately notify the Bureau and discuss the matter in advance of ejecting the individual~~ The Surveillance Department shall track the individual who has been placed on the list while that individual is present in the gaming establishment and the Security Department shall coordinate with the Massachusetts State Police Gaming Enforcement Unit regarding removing the individual from the gaming establishment .

(4) It shall be the continuing duty of a gaming licensee to refer to the Bureau in writing individuals whom it wishes to be placed on the exclusion list and to promptly notify the Bureau in writing of no trespass orders which it issues.

(5) A gaming licensee shall submit a written policy for compliance with the exclusion list program for approval by the executive director. The executive director shall review the plan for compliance with 205 CMR 152.00. If approved, notice shall be provided to the commission and the plan shall be implemented and followed by the gaming licensee. The plan for compliance with the exclusion list program shall include at a minimum procedures to:

(a) Prevent an individual on the exclusion list from entering the gaming establishment;

(b) Identify and coordinate with the Massachusetts State Police Gaming Enforcement Unit to eject individuals on the list from the gaming establishment if they are able to enter;

(c) Remove individuals on the exclusion list from marketing lists and refrain from sending or transmitting to them any advertisement, promotion, or other direct marketing mailing from the gaming establishment more than 30 days after receiving notice from commission that the individual has been placed on the exclusion list;

(d) Prevent an individual on the exclusion list from having access to credit, cashless wagering program access, or from receiving complimentary services, check-cashing services, junket participation and other benefits from the gaming establishment;

(e) Train employees relative to the exclusion list and the licensee's program.

(6) The commission may revoke, limit, condition, suspend or fine a gaming licensee if it knowingly or recklessly fails to ~~exclude or~~ **identify or coordinate with the Massachusetts State Police Gaming Enforcement Unit** to eject from its gaming establishment any individual placed by the commission on the list of excluded persons.

152.07: Petition to Remove Name from Exclusion List

(1) An individual who has been placed on the list in accordance with 205 CMR 152.00 may petition the ~~commission~~ **Bureau** in writing to request that their name be removed from the list. Except in extraordinary circumstances, such a petition may not be filed sooner than five years from the date an individual's name is initially placed on the list.

(2) The individual shall state with particularity in the petition the reason why the individual believes they no longer satisfy one or more criterion for inclusion on the list in accordance with 205 CMR 152.03. **Following an investigation, the Bureau shall prepare a written determination whether to remove the individual from the list and setting forth a factual basis as to why the individual does or does not continue to satisfy one or more of the criterion for inclusion on the list.**

(3) **The individual shall have 30 days from the date of service of the Bureau's determination to request a hearing before a hearing officer in accordance with 205 CMR 101.** The commission shall schedule a hearing on any properly filed petitions and provide written notice to the petitioner identifying the time and place of the hearing. Such a hearing shall be conducted in accordance with 205 CMR 101.00: M.G.L. c. 23K Adjudicatory Proceedings.

(4) **In accordance with 205 CMR 101, a decision of the hearing officer may be appealed to the commission. Removal of an individual's name from the list shall not occur until all agency appeals have been exhausted or the time for such appeals has run.**

(4) An individual who was placed on the excluded list by virtue of an order of the district court in accordance with M.G.L. c. 23K, § 45(i) may not petition for removal in accordance with 205 CMR 152.08.

152.08: Forfeiture of Winnings

(1) An individual who is on the excluded list shall not collect any winnings or recover losses arising as a result of prohibited gaming in a gaming establishment and such winnings shall be forfeited to the commission and deposited into the Gaming Revenue Fund pursuant to M.G.L. c. 23K, §§ 45(j) and 59.

(2) Upon verification that an individual who is present in its gaming establishment is on the excluded list, a gaming licensee shall take steps to:

(a) **In accordance with 205 CMR 152.06(2) and 152.06(3), coordinate with the Massachusetts State Police Gaming Enforcement Unit to r**Remove the individual from the gaming establishment;

~~(b) Where reasonably possible, confiscate from the individual in a lawful manner or notify~~ **Notify** the Bureau who shall lawfully confiscate, or **cause to be refused** to pay any winnings or things of value obtained from engaging in a gaming transaction including:

1. gaming chips, gaming plaques, slot machine tokens and vouchers, and gaming vouchers;
2. any electronic gaming device or slot machine jackpot won by the individual;
3. any cashable credits remaining on an electronic gaming device or slot machine credit meter played by the individual.

(c) Deliver any winnings or things of value obtained from the individual to the cashiers' cage and transmit the cash value to the commission for deposit in the Gaming Revenue Fund.

~~(d) In conjunction with a forfeiture of winnings or things of value, a gaming licensee shall prepare a form known as a Notice of Forfeiture, which shall include, without limitation, the name of the individual on the list and the manner in which the individual's identity was established, the total value of the forfeited winnings or things of value, the date, time, and a description of the incident leading to the forfeiture. The Notice of Forfeiture shall be signed and attested to by the prohibited individual, unless the individual refuses to sign or is unknown, the employee delivering the winnings or things of value to the cashiers' cage, and the cashiers' cage employee who received the winnings or things of value.~~

(3) If an individual wishes to contest the forfeiture of winnings or things of value, the individual may request a hearing in writing with the commission within 15 days of the date of the forfeiture. The request shall identify the reason why the winnings or things of value should not be forfeited. The commission shall schedule a hearing on such request and provide notice to the petitioner.

REGULATORY AUTHORITY

205 CMR 152.00: M.G.L. c. 23K, §§ 4(28), 4(37), and 45.



Division of Racing

TO: Steve Crosby, Chairman
Gayle Cameron, Commissioner
Eileen O'Brien, Commissioner
Bruce Stebbins, Commissioner
Enrique Zuniga, Commissioner

FROM: Alexandra Lightbown, Director of Racing

CC: Edward Bedrosian, Executive Director
Catherine Blue, General Counsel

DATE: May 17, 2018

RE: Suffolk Downs Key Operating Personnel and Racing Officials

Dear Commissioners:

Suffolk Downs' Chief Operating Official Chip Tuttle has submitted a request for approval of their Key Operating Personnel and Racing Officials dated May 15, 2018.

Recommendation: That the Commission approve the request of Suffolk Downs to approve their May 15, 2018 list of Key Operating Personnel and Racing Officials, pending approval by the Stewards and satisfactory completion of their background checks by the Massachusetts State Police.



Massachusetts Gaming Commission



Massachusetts Gaming Commission

101 Federal Street, 12th Floor, Boston, Massachusetts 02110 | TEL 617.979.8400 | FAX 617.725.0258 | www.massgaming.com



May 15, 2018

Dr. Alexandra Lightbown, Director of Racing
Massachusetts Gaming Commission
101 Federal Street, 12th Floor
Boston, MA 02110

Dear Dr. Lightbown:

Sterling Suffolk Racecourse LLC respectfully requests approval of the following key operating personnel and racing officials for the 2018 racing season:

Please note that we are in the process of recruiting a second outrider and will have that name for you as soon as possible for approval.

KEY OPERATING PERSONNEL

WALTER GUSTAVSON - Timer/Clocker
JANINE SAVOIE - Horsemen's Bookkeeper

RACING OFFICIALS

TOM CREEL - Racing Secretary
EDWARD L. SMITH – Assistant Racing Secretary
JOHN MORRISSEY - Steward
JAMES PAMBIANCHI – Placing Judge
JAMES DOWNING - Placing Judge
WALTER GUSTAVSON - Placing Judge
STANLEY SHINA – Placing Judge
FRED FOLEY – Jockeys' Room Custodian
CHRISTOPHER CREEL – Stakes Coordinator
GEORGE BAILEY - Paddock Judge
WOODARD TUTTLE - Horse Identifier
RODOLFO BAEZ - Clerk of Scales
MICHAEL DUGGAN - Veterinarian
CONRAD BOULTON - Veterinarian
JOHN NASSI - Outrider
CHRIS O'BRIEN - Stall Superintendent
ANTHONY RANNO - Starter

Sincerely,

Chip Tuttle
Chief Operating Officer

Telephone: 617-567-3900
525 McClellan Highway, East Boston, Massachusetts 02128

Made in Massachusetts



Division of Racing

TO: Steve Crosby, Chairman
Gayle Cameron, Commissioner
Eileen O'Brien, Commissioner
Bruce Stebbins, Commissioner
Enrique Zuniga, Commissioner

FROM: Alexandra Lightbown, Director of Racing

CC: Edward Bedrosian, Executive Director
Catherine Blue, General Counsel

DATE: May 17, 2018

RE: Suffolk Downs Takeout Reduction Request

Dear Commissioners:

Suffolk Downs' Chief Operating Official Chip Tuttle has submitted a request to reduce the takeout to 16% on Win Place Show and 19% on exotics. This will not impact the statutory amounts owed to the Massachusetts Gaming Commission or Massachusetts Thoroughbred Breeders.

Recommendation: That the Commission approve the request of Suffolk Downs to reduce the take out to 16% on Win Place Show and 19% on exotics.



Massachusetts Gaming Commission

101 Federal Street, 12th Floor, Boston, Massachusetts 02110 | TEL 617.979.8400 | FAX 617.725.0258 | www.massgaming.com



Massachusetts Gaming Commission

101 Federal Street, 12th Floor, Boston, Massachusetts 02110 | TEL 617.979.8400 | FAX 617.725.0258 | www.massgaming.com



May 15, 2018

Dr. Alexandra R. Lightbown, Director of Racing
Massachusetts Gaming Commission
101 Federal Street, 12th Floor
Boston, MA 02110

Dear Dr. Lightbown:

I want to notify the Commission that Suffolk Downs is seeking approval to lower the takeout during our 2018 live racing season to 16% on Win, Place, Show and 19% on Exotics as part of an effort to promote wagering handle.


The reduction would reduce the margin for parimutuel outlets offering wagering on our races but would not impact the statutory contributions from wagering to the Commonwealth, the MTBA, etc., as those percentages would remain the same.

As always, we are happy to answer any questions or provide additional information.

Sincerely,

Chip Tuttle
Chief Operating Officer

Telephone: 617-567-3900
525 McClellan Highway, East Boston, Massachusetts 02128

Made in Massachusetts 

**Massachusetts Thoroughbred Horsemen's
Association, Inc.**

189 Squire Road, #251

Revere, Ma. 02151

Massachusetts Gaming Commission

101 Federal Street, 12th floor

Boston, Ma. 02110

May 22, 2018

Commissioners,

This Thursday at the scheduled Gaming Commission open hearing #243, Suffolk Downs and Chip Tuttle are once again requesting monies from the Race Horse Development Fund. While there two attempts to sweep the entire fund into a private purse account have failed, this request is to fund their six days of racing for 2018.

While MassTHA awaits an agreement between The Stronach Group and The Raynham Dog Track ownership, we have no objection to the six days of racing in 2018 at Suffolk. What troubles us is Mr. Tuttle's lack of respect for the Commission and the process involved in following procedure.

Weeks prior to Thursday's hearing to request funds Mr. Tuttle announced a 15% increase in purses including continued shipping and bonus monies to all participants. Mr. Tuttle, while not yet approved for funding, has printed condition sheets reflecting the increases and has been promoting a larger stakes program for open horses. It's not about the 15%, that's a sidebar to putting the horse before the cart.

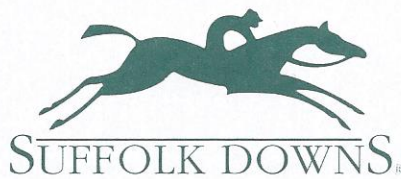
If Mr. Tuttle is raising purses 15%, maybe that money should come from his statutory obligation as part of the live handle and import and export simulcast handle. Let's not forget that Suffolk Downs simulcasts year-round and horsemen's purses are supposed to benefit from that. If in fact Mr. Tuttle is requesting the 15% from the fund, then he's doing it after the fact as he did in 2017. It remains to be seen as to what his request will be, but at some point, Mr. Tuttle's feet have got to held to the fire.

We believe the Suffolk purses granted by the Commission have been more than generous over the past 3 years, and we also believe any increase in purses should have been requested long before the action was taken to advertise and promote them.

Thank You

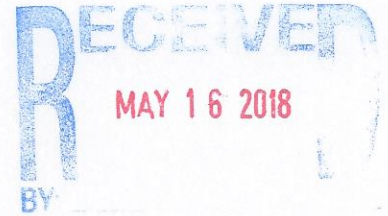
William Lagorio

President, MassTHA



May 11, 2018

Dr. Alexandra R. Lightbown
Director of Racing
Massachusetts Gaming Commission
101 Federal Street, 23rd Floor
Boston, MA 02110



Re: Suffolk Downs 2018 RHDF Request

Dear Dr. Lightbown:

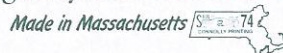
In conjunction with our upcoming six-day 2018 racing meeting, Sterling Suffolk Racecourse is hereby applying for a distribution of \$3.5 million from the Race Horse Development Fund. Consistent with the last three years of our operation, funding purse payments from the Race Horse Development Fund is an integral part of our plan for the 2018 racing festivals.

The funding from the RHDF will be used primarily for overnight purses which we are increasing by 15% for 2018 in an effort to attract additional horses and, in turn, to card additional races to allow local horsemen the opportunity to compete for additional purse monies. Also, as we did last year, we intend to use it to fund participation bonuses to attract owners, trainers and horses to the meet and to pay the Massachusetts Thoroughbred Breeders Association 3.5% of purse payments, as required by General Laws Ch. 128A, § 5(j), should that requirement be extended.

We intend to also run additional races restricted to MA-bred horses. Purses for those races will be paid not from the funds requested above but rather from the MTBA's own funds (which include some funding from the RHDF that the Commission distributes directly to the MTBA). With the addition of the MTBA purse funding, we expect total purses each day to be over \$500,000, making our racing program competitive with the top racing venues in the eastern US.

In order to facilitate the prompt payment of purses, we are requesting the RHDF distribution in advance of our first racing day of June 9th. As we have in the past, we will provide the commission with a thorough accounting of all purse payments soon after the completion of the meet. Please note that we make this request for less than all of the thoroughbred purse funds accumulated in the RHDF without prejudicing our position that the Commission is obligated to disburse all those funds immediately, and we reserve all rights with respect to that position.

Telephone: 617-567-3900
525 McClellan Highway, East Boston, Massachusetts 02128



The New England Horsemen's Benevolent and Protective Association has also asked that we include in our request a distribution of an additional \$225,000 to be paid over to it for its administrative expenses. Thanks for your consideration. The NEHBPA has also raised the issue of potentially adding race days in the fall. Should we reach an agreement on that, we may modify our request and will try to do so in a timely manner.

Sincerely,

A handwritten signature in black ink, appearing to read "Chip Tuttle". The signature is fluid and cursive, with a large initial "C" and "T".

Chip Tuttle
COO Suffolk Downs