



MASSACHUSETTS GAMING COMMISSION
PUBLIC MEETING#320

September 24, 2020
10:00 a.m.

VIA CONFERENCE CALL NUMBER: 1-646-741-5292
PARTICIPANT CODE: 112 822 8354



Massachusetts Gaming Commission



NOTICE OF MEETING and AGENDA
September 24, 2020 – 10:00 a.m.

PLEASE NOTE: Given the unprecedented circumstances resulting from the global Coronavirus pandemic, Governor Charles Baker issued an order to provide limited relief from certain provisions of the Open Meeting Law to protect the health and safety of individuals interested in attending public meetings. In keeping with the guidance provided, the Commission will conduct a public meeting utilizing remote collaboration technology. If there is any technical problem with our remote connection, an alternative conference line will be noticed immediately on our website: MassGaming.com.

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, September 24, 2020
10:00 a.m.

Massachusetts Gaming Commission
VIA CONFERENCE CALL NUMBER: 1-646-741-5292
PARTICIPANT CODE: 112 822 8354

All documents and presentations related to this agenda will be available for your review on the morning of September 24, 2020 by [clicking here](#).

PUBLIC MEETING - #320

1. Call to order
2. Approval of Minutes
 - a. July 10, 2020
3. Administrative Update – Karen Wells, Executive Director
 - a. Casino Updates – Karen Wells; Loretta Lillios, Chief Enforcement Counsel/Deputy Director; Bruce Band, Assistant Director/Gaming Agents Division Chief
 - b. Revenue Numbers
 - c. License Status for Casino Re-hires



Massachusetts Gaming Commission

4. Ombudsman Office – Joseph Delaney, Construction Project Oversight Manager
 - a. Licensee First Quarter and Second Quarter Reports – Joseph Delaney, Construction Project Oversight Manager; Plainridge Park Casino; MGM Springfield; Encore Boston Harbor
 - b. Licensee Quarterly Report Template Discussion – Joseph Delaney, Construction Project Oversight Manager
 - c. Re-affirm LCMAC Members – Joseph Delaney, Mary Thurlow, Program Manager **VOTE**

5. Finance Division – Derek Lennon, Chief Financial and Accounting Officer
 - a. End of Fiscal Year Budget Update – Derek Lennon, Chief Financial and Accounting Officer; Douglas O’Donnell, Revenue Manager; Commissioner Enrique Zuniga

6. Research and Responsible Gaming – Mark Vander Linden, Director of Research and Responsible Gaming
 - a. Section 97 Data Report Update – Mark Vander Linden, Director of Research and Responsible Gaming; Dr. Thomas Land, Research Consultant

7. Equity and Inclusion Working Group – Chair Cathy Judd-Stein
 - a. Presentation and Review of Statement of Purpose – Chair Cathy Judd-Stein; Commissioner Enrique Zuniga; Executive Director Karen Wells; Jill Griffin, Director of Workforce, Supplier and Diversity Development; Trupti Banda, HR Manager; Tania Perez, Program Assistant; Paul Eldredge, Financial Investigator **VOTE**

8. Interim Director of Investigation and Enforcement Bureau – Chair Cathy Judd-Stein; Karen Wells, Executive Director **VOTE**

9. Commissioner Updates

10. Other business – reserved for matters the Chair did not reasonably anticipate at the time of posting.



Massachusetts Gaming Commission

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.

September 22, 2020

Cathy Judd-Stein, Chair

Date Posted to Website: September 22, 2020 at 10:00 a.m.



Massachusetts Gaming Commission



Massachusetts Gaming Commission Executive Session Minutes

Date/Time: July 10, 2020 – 1:30 p.m.

Place: Massachusetts Gaming Commission
VIA CONFERENCE CALL NUMBER: 1-646-741-5293
MEETING ID: 111 678 7205

Present: Chair Cathy Judd-Stein
Commissioner Gayle Cameron
Commissioner Enrique Zuniga
Commissioner Bruce Stebbins
Commissioner Eileen O'Brien

Given the unprecedented circumstances, Governor Charles Baker issued an order to provide limited relief from certain provisions of the Open Meeting Law to protect the health and safety of the public and individuals interested in attending public meetings during the global Coronavirus pandemic. In keeping with the guidance provided, the Commission conducted this public meeting utilizing remote collaboration technology.

Call to Order

1:30 p.m. *The Chair confirmed a quorum for the public session with a Roll Call.*
Commissioner Cameron: Aye.
Commissioner O'Brien: Aye.
Commissioner Zuniga: Aye.
Commissioner Stebbins: Aye.
Chair Judd-Stein: Aye.

Chair Cathy Judd-Stein called to order public meeting #312 of the Massachusetts Gaming Commission (Commission).

The Chair stated that the Commission has been named in a lawsuit related to the parcel of land in Everett, Massachusetts, where Encore Boston Harbor is situated. The purpose of this Executive Session is to discuss strategy with respect to FBT Everett Realty, LLC v. MGC v. Wynn MA, LLC in accordance with G.L. c.30A, §21(a)(3), as discussion at an open meeting may have a detrimental effect on the litigating position of the Commission.

[1:35 p.m.](#) *Commissioner Zuniga moved to enter an Executive Session. Commissioner Cameron seconded the motion.*

Roll Call Vote:

Commissioner Cameron: Aye.

Commissioner O'Brien: Aye.

Commissioner Zuniga: Aye.

Commissioner Stebbins: Aye.

Chair Judd-Stein: Aye.

The motion passed unanimously.

The public session of this meeting will not reconvene at the conclusion of the Executive Session.

List of Documents and Other Items Used

1. Notice of Meeting and Agenda dated July 10, 2020

/s/ Bruce Stebbins

Secretary



PLAINRIDGE PARK CASINO
Q1/2020
205 CMR 139.06(2) Attestation

205 CMR 139.06(2) requires the licensee's quarterly report required in accordance with 205 CMR 139.06(1) to be accompanied by a statement attested to by the gaming licensee's Chief Financial Officer, or their functional equivalent, that the gaming licensee satisfies the following:

- (a) It has maintained for the previous quarter, and has the ability to maintain for the upcoming quarter, a gaming bankroll or equivalent provisions adequate to pay winning wagers to gaming patrons when due.
- (b) It has paid in the previous quarter and has the ability to pay when due all local, state and federal taxes, including the tax on gross gaming revenues imposed by M.G.L. c. 23K, § 55 and any fees imposed under M.G.L. c. 23K or 205 CMR.
- (c) It has the ability to make annual capital expenditures to its gaming establishment in a minimum aggregate amount equal to 3.5% of the net gaming revenues derived from the establishment or in accordance with a multi-year capital expenditure plan approved by the commission pursuant to M.G.L. c. 23K, § 21(a)(4) and 205 CMR 139.09.
- (d) It has the ability to pay, exchange, refinance or extend debts, including long-term and short-term principal and interest and capital lease obligations, which will mature or otherwise come due and payable during the license term, or to otherwise manage such debts and any default with respect to such debts.

PPC Management has reviewed our financial statements and capital expenditure plan and notes the following:

Penn National Gaming, Inc. reports financial information regionally. PPC's financial performance information is provided to the MGC on an annual basis in the form of third-party audited financial statements.

- a) PPC maintained an adequate gaming bankroll to pay winning wagers for Q4/2019 and Q1/2020. Due to the COVID-19 mandated closure of our operations on March 15, 2020, PPC deposited our bankroll mid-march.
- b) PPC paid Q4/2019 and Q1/2020 local, state, federal and gross gaming revenue taxes. Due to the current Covid-19 state ordered shut down of our operations, PPC and the Town of Plainville have agreed to a revised schedule for payments required by our host community agreement.
- c) PPC has complied with the agreed upon capital expenditure requirements for 2016, 2017, 2018 and 2019. However, due to the current Covid-19 state ordered shut down of our operations, PPC will review our 2020 capital expenditure plan with the MGC.
- d) PPC has the ability to pay, exchange, refinance or extend debts, including long-term and short-term principal and interest and capital lease obligations, which will mature or otherwise come due and payable during the license term, or to otherwise manage such debts and any default with respect to such debts.

I do hereby confirm that the information above is true and correct and that, except for the above cited 2020 capital expenditure exception.


Dana Fortney
VP of Finance

6/12/2020
Date:



Report to the Massachusetts Gaming Commission Q1 2020



PLAINRIDGE PARK
YOUR HOMETOWN CASINO

Gaming Revenue & Taxes



Year	Quarter	Net Slot Revenue	State Taxes	Race Horse Taxes	Total Taxes
2019	Q1	\$40,910,743	\$16,364,297	\$3,681,967	\$20,046,264
	Q2	\$42,447,535	\$16,979,014	\$3,820,278	\$20,799,292
	Q3	\$36,159,250	\$14,463,700	\$3,254,328	\$17,718,028
	Q4	\$32,431,442	\$12,972,577	\$2,918,830	\$15,891,407
	Total	\$151,948,970	\$60,779,588	\$13,675,403	\$74,454,991
2020	Q1	\$27,540,704	\$11,016,281	\$2,478,663	\$13,494,944
	Q2				
	Q3				
	Q4				
	Total	\$27,540,704	\$11,016,281	\$2,478,663	\$13,494,944

Lottery Sales



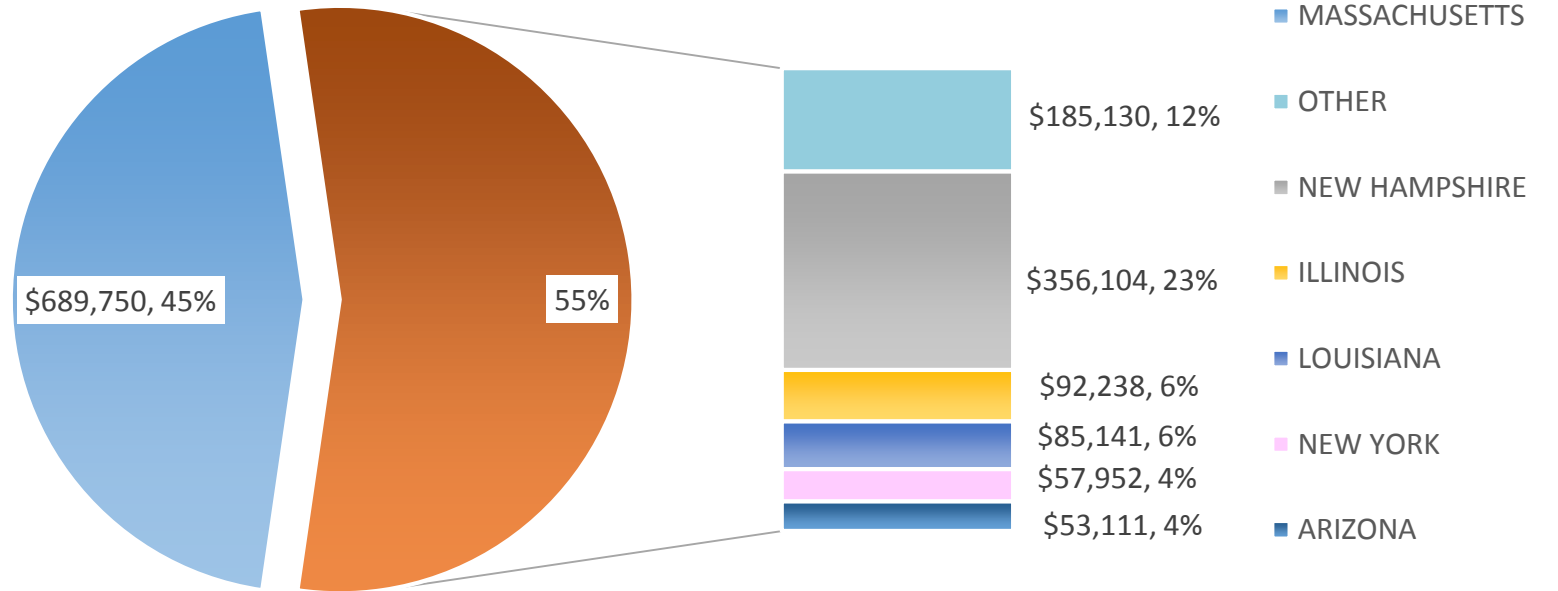
Quarter	2020	2019	\$ Difference	% Difference
Q1	\$715,250	\$868,238	(\$152,989)	-21.4%
Q2		\$885,603		
Q3		\$856,790		
Q4		\$793,846		
Total		\$3,404,477		

- PPC currently has five instant ticket machines and four online terminals
- Prior to the casino opening the property had one instant ticket machine and two online machines

Spend by State



Q1 2020 Total Qualified Spend By State

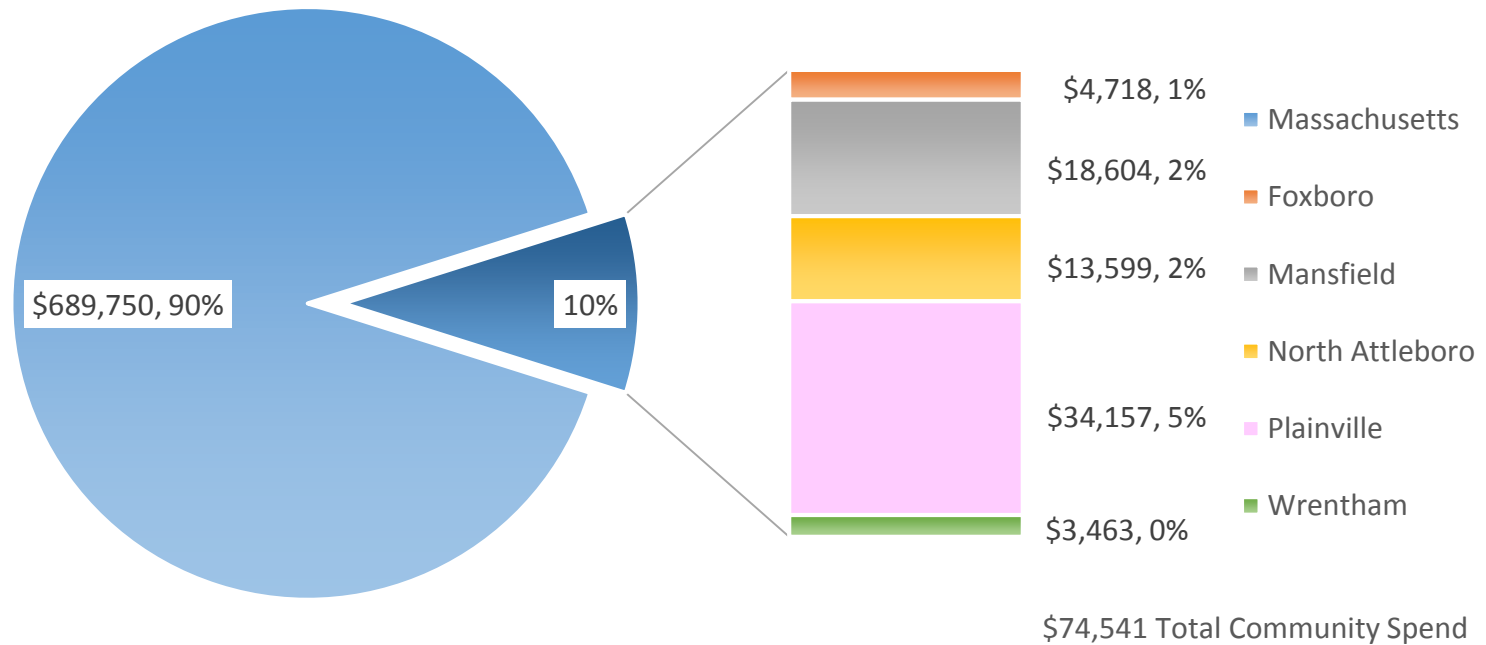


\$1,519,425 Total Qualified Spend

Local Spend



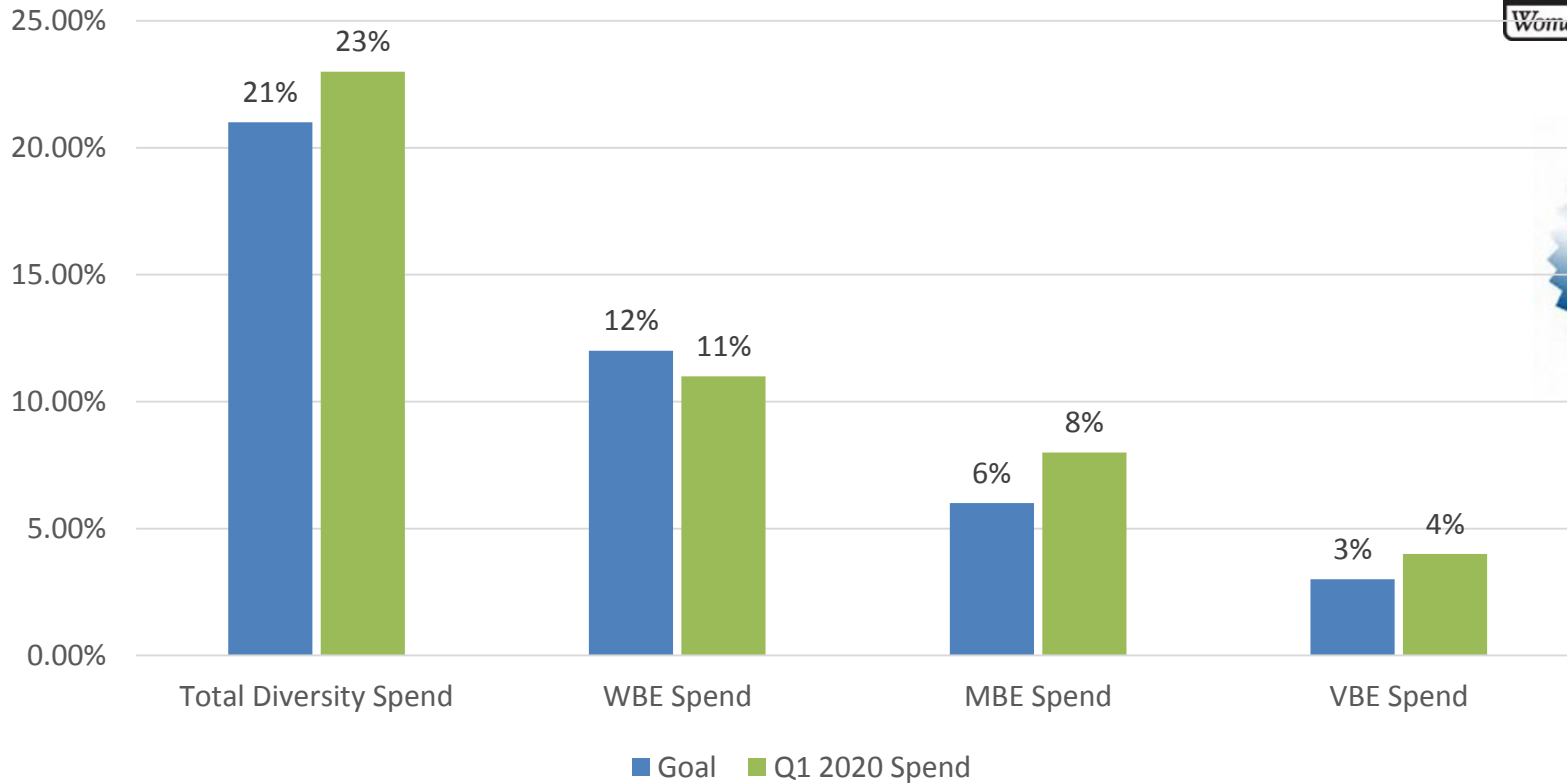
Q1 2020 Massachusetts vs Host & Surrounding Community Qualified Spend



Vendor Diversity



Q1 2020 vs. Goal



Diverse Spend



Category ¹	Q1 2020	Q4 2019	\$ Difference	% Difference
WBE	\$167,956	\$188,343	(\$20,387)	-10.8%
MBE	\$123,135	\$103,206	\$19,929	19.3%
VBE	\$63,881	\$95,577	(\$31,696)	-33.2%
Total Diverse Spend	\$354,972	\$387,126	(\$32,154)	-8.3%
Qualified Spend	\$1,519,425	\$1,817,456	(\$298,031)	-16.4%

¹ Includes vendors that are certified in multiple diversity categories. Spend is reported in all qualified categories.

Compliance



Month	Number of Patron ID Checks	Prevented from Entering Gaming Establishment			Expired, Invalid, No ID	Fake ID	Minors and Underage Escorted from the Gaming Area	Minors and Underage Gambling at Slot Machines	Minors and Underage Consuming Alcoholic Beverages
		Total	Minors ¹	Underage ²					
January	4,587	114	5	22	87	0	0	0	0
February	5,748	142	9	33	100	0	2	0	0
March	2,100	61	6	18	37	0	0	0	0
Total	12,435	317	20	73	224	0	2	0	0

¹ Person is under 18 years of age

² Person is 18-21 years of age

Employment¹: All Employees²



Employee Category	Percentage Goal	Total # of Employees in Category	Q1 Actual Percentage of Total Employees	Q4 Actual Percentage of Total Employees
Diversity	15%	113	27%	26%
Veterans	2%	18	4%	5%
Women	50%	200	48%	48%
Local ³	35%	135	32%	32%

¹ All employees referenced in this slide were current as of Q1 2020

² Total number of employees Q1 2020: 415

³ Local includes Attleboro, Foxboro, Mansfield, North Attleboro, Plainville & Wrentham

	Employees	Full-Time	Part-Time	Seasonal
Total	415	282	133	0
% of Total	100%	68%	32%	2%

Employment¹: Supervisor and Above²



Employee Category	Total # of Employees in Category	Actual Percentage of Total Employees
Diversity	18	20%
Veterans	4	4%
Women	34	38%

¹ All employees referenced in this slide were current as of Q1 2020

² Total number of Supervisor and Above Q1 2020: 90

Women Leading at Penn



- **Q1 2020 WLP Focus “Performance Management”**

- Performance Management Workshop:
 - Instructor: Barnes, Kelly
 - Plainridge Park Casino
- e Learning Courses:
 - 01: Why and How we Score
 - 02: Avoid Rating Errors
 - 03: Focus on Behaviors
 - Demonstrate Positive Intent
 - 05: Document Observations
 - 06: How to Deliver Feedback



- **Women's Link - Networking Luncheon**

- The Women's Link brings women together to Enrich, Educate and Inspire.
 - Provided an opportunity for women to connect, support, and learn from each other's professional growth
 - Quarterly meeting where a successful business women - share the story of their professional journey
 - February 27, 2020
 - Plainridge Park Casino





PLAINRIDGE PARK CASINO
Q1/2020
205 CMR 139.06(2) Attestation

205 CMR 139.06(2) requires the licensee's quarterly report required in accordance with 205 CMR 139.06(1) to be accompanied by a statement attested to by the gaming licensee's Chief Financial Officer, or their functional equivalent, that the gaming licensee satisfies the following:

- (a) It has maintained for the previous quarter, and has the ability to maintain for the upcoming quarter, a gaming bankroll or equivalent provisions adequate to pay winning wagers to gaming patrons when due.
- (b) It has paid in the previous quarter and has the ability to pay when due all local, state and federal taxes, including the tax on gross gaming revenues imposed by M.G.L. c. 23K, § 55 and any fees imposed under M.G.L. c. 23K or 205 CMR.
- (c) It has the ability to make annual capital expenditures to its gaming establishment in a minimum aggregate amount equal to 3.5% of the net gaming revenues derived from the establishment or in accordance with a multi-year capital expenditure plan approved by the commission pursuant to M.G.L. c. 23K, § 21(a)(4) and 205 CMR 139.09.
- (d) It has the ability to pay, exchange, refinance or extend debts, including long-term and short-term principal and interest and capital lease obligations, which will mature or otherwise come due and payable during the license term, or to otherwise manage such debts and any default with respect to such debts.

PPC Management has reviewed our financial statements and capital expenditure plan and notes the following:

Penn National Gaming, Inc. reports financial information regionally. PPC's financial performance information is provided to the MGC on an annual basis in the form of third-party audited financial statements.

- a) PPC maintained an adequate gaming bankroll to pay winning wagers for Q2/2020. Due to the COVID-19 state-ordered shutdown, there were no winning wagers during Q2/2020.
- b) PPC paid Q2/2020 local, state, federal and gross gaming revenue taxes and fees.
- c) PPC has complied with the agreed upon capital expenditure requirements for 2016, 2017, 2018 and 2019. However, due to the COVID-19 state-ordered shut down of our operations, PPC will review our 2020 capital expenditure plan with the MGC.
- d) PPC has the ability to pay, exchange, refinance or extend debts, including long-term and short-term principal and interest and capital lease obligations, which will mature or otherwise come due and payable during the license term, or to otherwise manage such debts and any default with respect to such debts.

I do hereby confirm that the information above is true and correct, except for the above cited 2020 capital expenditure exception.


Dana Fortney
VP of Finance

8/16/2020
Date:



Report to the Massachusetts Gaming Commission Q2 2020



PLAINRIDGE PARK
YOUR HOMETOWN CASINO

Gaming Revenue & Taxes



Year	Quarter	Net Slot Revenue	State Taxes	Race Horse Taxes	Total Taxes
2019	Q1	\$40,910,743	\$16,364,297	\$3,681,967	\$20,046,264
	Q2	\$42,447,535	\$16,979,014	\$3,820,278	\$20,799,292
	Q3	\$36,159,250	\$14,463,700	\$3,254,328	\$17,718,028
	Q4	\$32,431,442	\$12,972,577	\$2,918,830	\$15,891,407
	Total	\$151,948,970	\$60,779,588	\$13,675,403	\$74,454,991
2020	Q1	\$27,540,704	\$11,016,281	\$2,478,663	\$13,494,944
	Q2	\$0	\$0	\$0	\$0
	Q3				
	Q4				
	Total	\$27,540,704	\$11,016,281	\$2,478,663	\$13,494,944

Lottery Sales



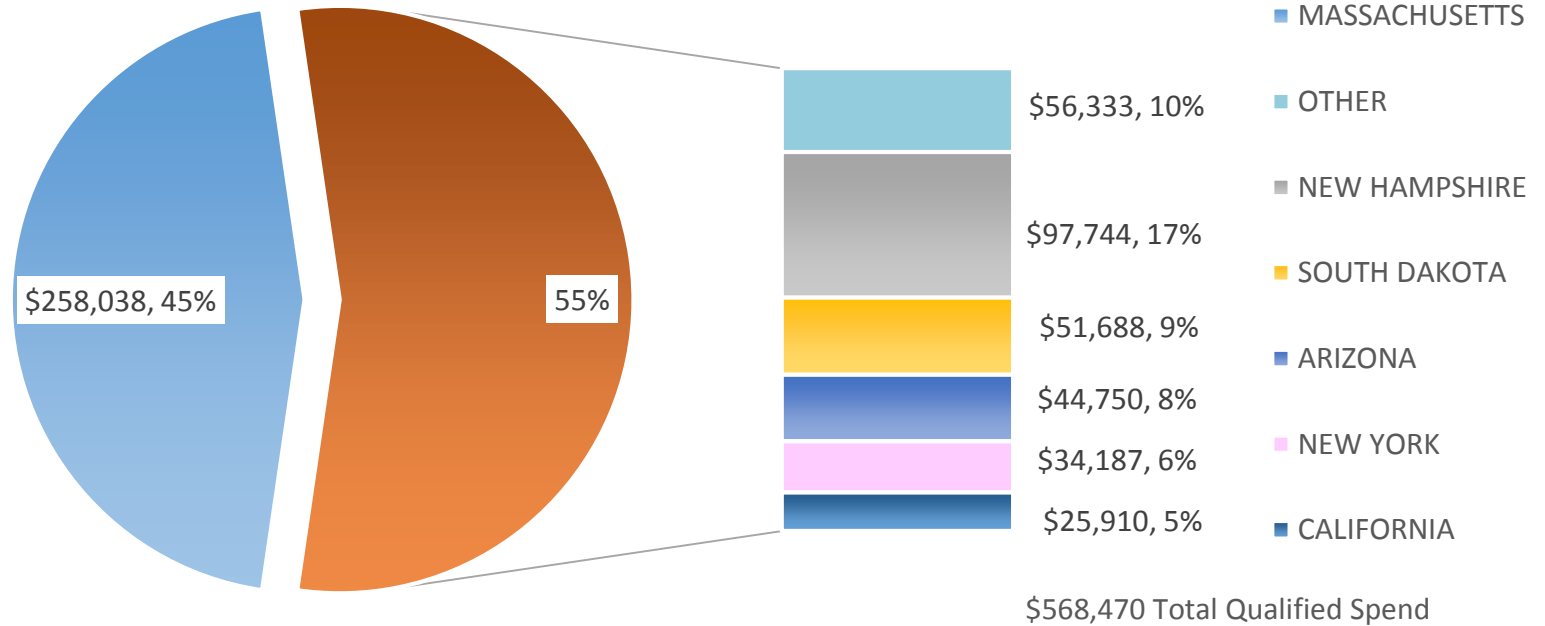
Quarter	2020	2019	\$ Difference	% Difference
Q1	\$715,250	\$868,238	(\$152,989)	-21.4%
Q2	\$0	\$885,603	(\$885,603)	-100.0%
Q3		\$856,790		
Q4		\$793,846		
Total		\$3,404,477		

- PPC currently has five instant ticket machines and four online terminals
- Prior to the casino opening the property had one instant ticket machine and two online machines

Spend by State



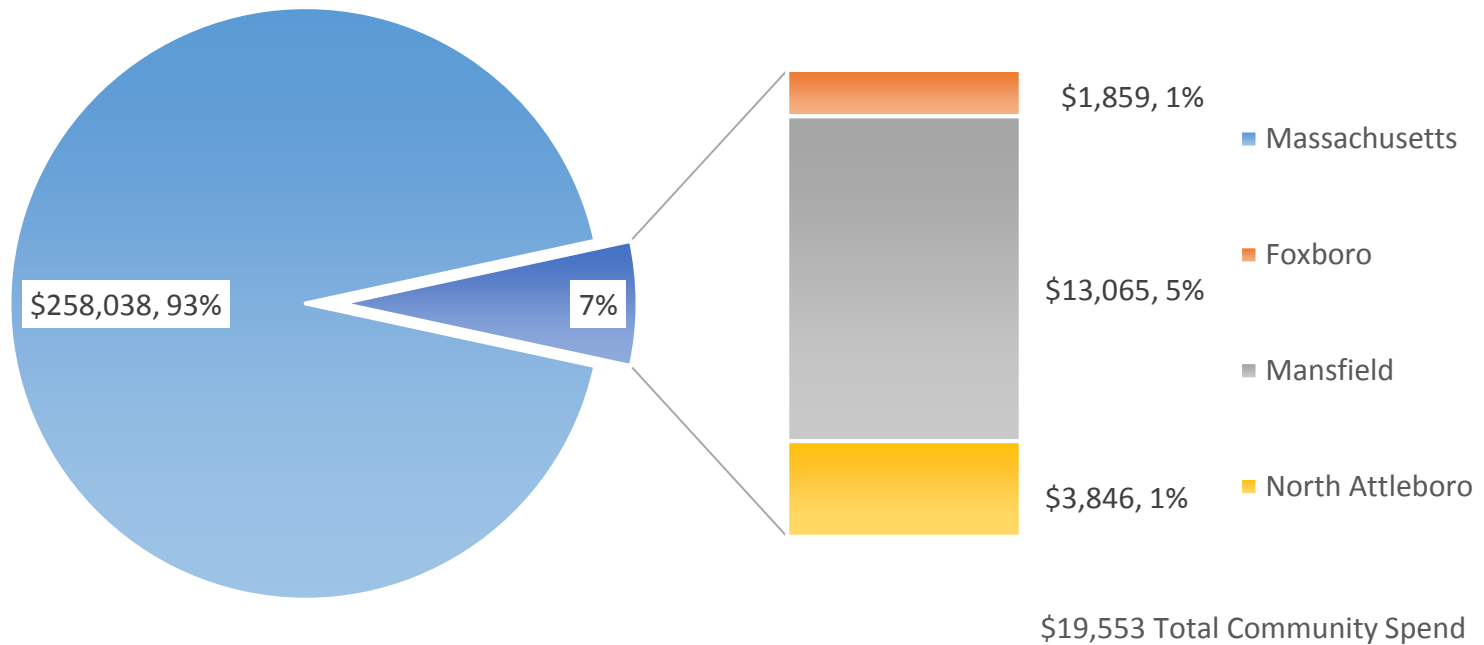
Q2 2020 Total Qualified Spend By State



Local Spend



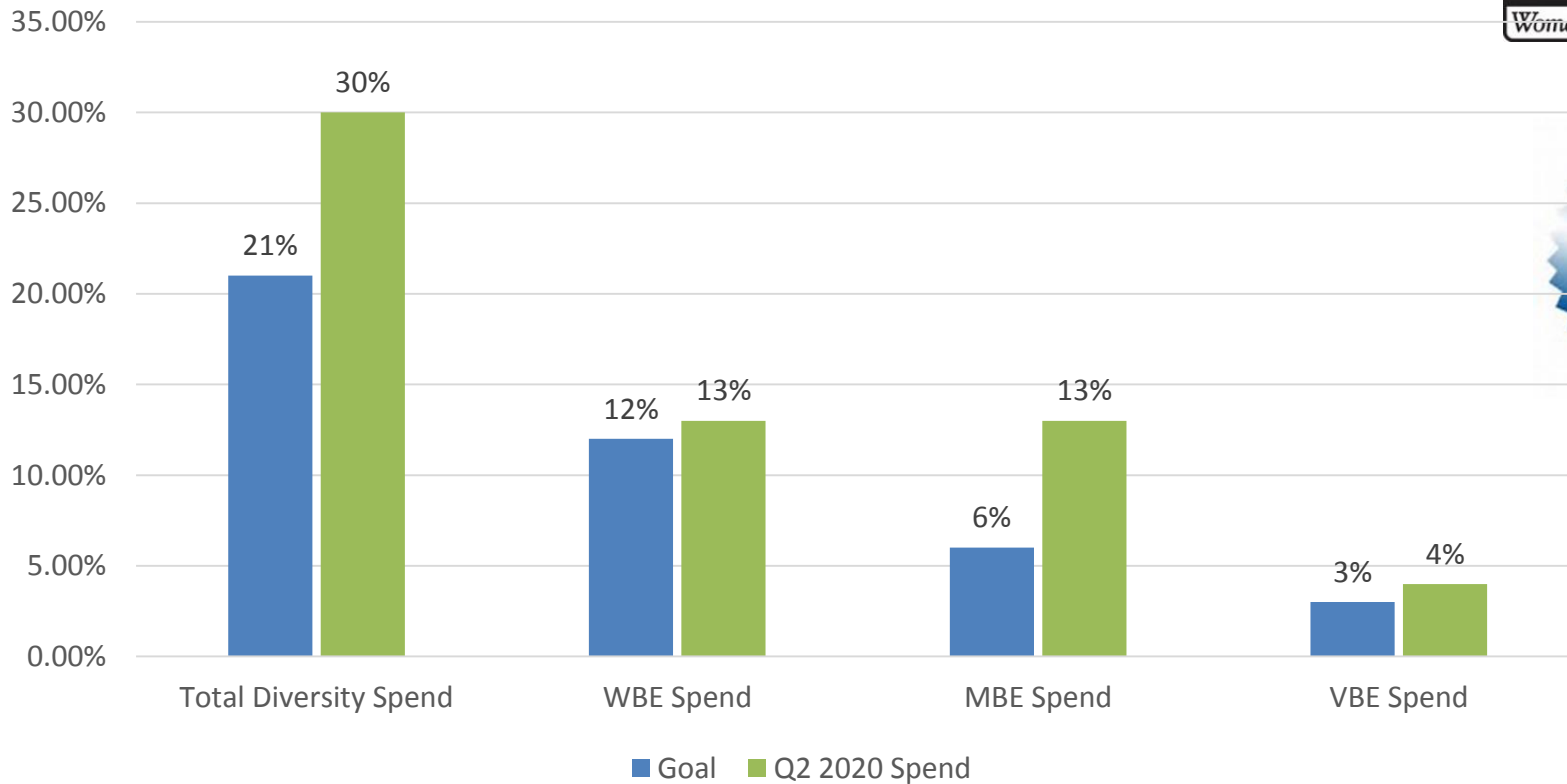
Q2 2020 Massachusetts vs Host & Surrounding Community Qualified Spend



Vendor Diversity



Q2 2020 vs. Goal



Diverse Spend



Category ¹	Q2 2020	Q1 2020	\$ Difference	% Difference
WBE	\$76,711	\$167,956	(\$91,255)	-54.3%
MBE	\$74,555	\$123,135	(\$48,580)	-39.5%
VBE	\$22,016	\$63,881	(\$41,865)	-65.5%
Total Diverse Spend	\$173,282	\$354,972	(\$181,690)	-51.2%
Qualified Spend	\$568,470	\$1,519,425	(\$950,955)	-62.6%

¹ Includes vendors that are certified in multiple diversity categories. Spend is reported in all qualified categories.

Employment¹: All Employees²



Employee Category	Percentage Goal	Total # of Employees in Category	Q2 Actual Percentage of Total Employees	Q1 Actual Percentage of Total Employees
Diversity	15%	112	27%	27%
Veterans	2%	18	4%	4%
Women	50%	200	48%	48%
Local ³	35%	137	33%	32%

¹ All employees referenced in this slide were current as of Q2 2020 and the count includes both active and furloughed employees

² Total number of employees Q2 2020: 413

³ Local includes Attleboro, Foxboro, Mansfield, North Attleboro, Plainville & Wrentham

	Employees	Full-Time	Part-Time	Seasonal
Total	413	280	133	0
% of Total	100%	68%	32%	0%

Employment¹: Supervisor and Above²



Employee Category	Total # of Employees in Category	Actual Percentage of Total Employees
Diversity	17	20%
Veterans	3	3%
Women	33	38%

¹ All employees referenced in this slide were current as of Q2 2020

² Total number of Supervisor and Above Q2 2020: 86



MGM SPRINGFIELD
ONE MGM WAY
SPRINGFIELD, MA 01103

413.273.5000
MGMSPRINGFIELD.COM

June 17, 2020

Via email: joseph.e.delaney@state.ma.us

Joseph E. Delaney
Massachusetts Gaming Commission
101 Federal St, 12th Floor
Boston, MA 02110

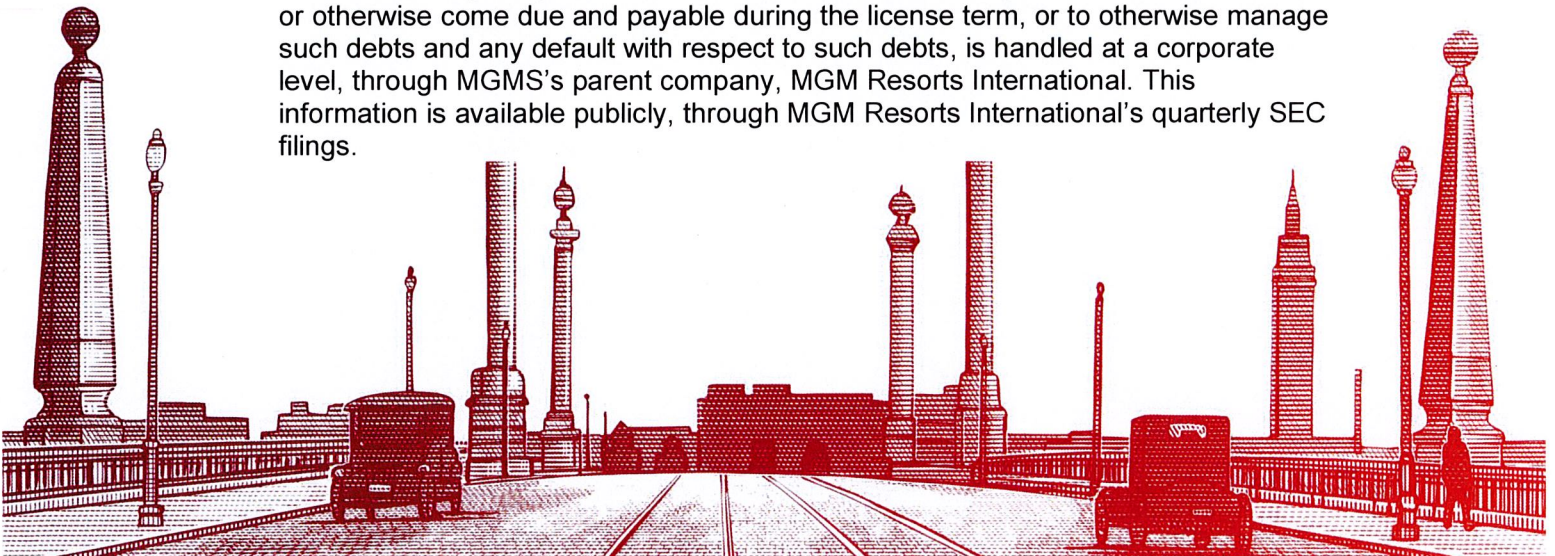
Re: 2020 Q1 quarterly reporting financial requirements under 205 CMR 139.06

Dear Mr. Delaney:

Please accept this letter and the attached appendices as fulfillment of the abovementioned required reporting of quarterly financials, for Blue Tarp reDevelopment, LLC dba MGM Springfield ("MGMS").

For ease of reference, the body of this letter relates to subsection (2) of 205 CMR 139.06. Appendix A, contains the traditionally presented quarterly statistical data relating to subsection (1) of 205 CMR 139.06.

- (a) In Q1 of 2020, MGMS maintained a gaming bankroll or equivalent provisions adequate to pay winning wagers to gaming patrons when due. MGMS was also capable of maintaining a similar bankroll in the following quarter, but due to a gaming establishment closure as a result of the unprecedented Covid-19 pandemic, the same was removed from the property for safeguarding until reopening.
- (b) In Q1 of 2020, MGMS paid and had the ability to pay when due all local, state and federal taxes, including the tax on gross gaming revenues imposed by M.G.L. c. 23K, § 55 and any fees imposed under M.G.L. c. 23K or 205 CMR.
- (c) MGMS has the ability to make annual capital expenditures to its gaming establishment in a minimum aggregate amount equal to 3.5% of the net gaming revenues derived from the establishment or in accordance with a multi-year capital expenditure plan approved by the commission pursuant to M.G.L. c. 23K, § 21(a)(4) and 205 CMR 139.09.
- (d) MGMS's to ability to pay, exchange, refinance or extend debts, including long-term and short-term principal and interest and capital lease obligations, which will mature or otherwise come due and payable during the license term, or to otherwise manage such debts and any default with respect to such debts, is handled at a corporate level, through MGMS's parent company, MGM Resorts International. This information is available publicly, through MGM Resorts International's quarterly SEC filings.





MGM SPRINGFIELD
ONE MGM WAY
SPRINGFIELD, MA 01103

413.273.5000
MGMSPRINGFIELD.COM

I attest that, to the best of my knowledge and belief, all information in the above referenced and hereto attached is accurate and complete.

Name: *[Signature]*

Title: *President / COO*

Name: *[Signature]*

Title: *Director of Finance*

Encl.



MGM SPRINGFIELD
ONE MGM WAY
SPRINGFIELD, MA 01103

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Appendix A

GGR/Tax Revenue

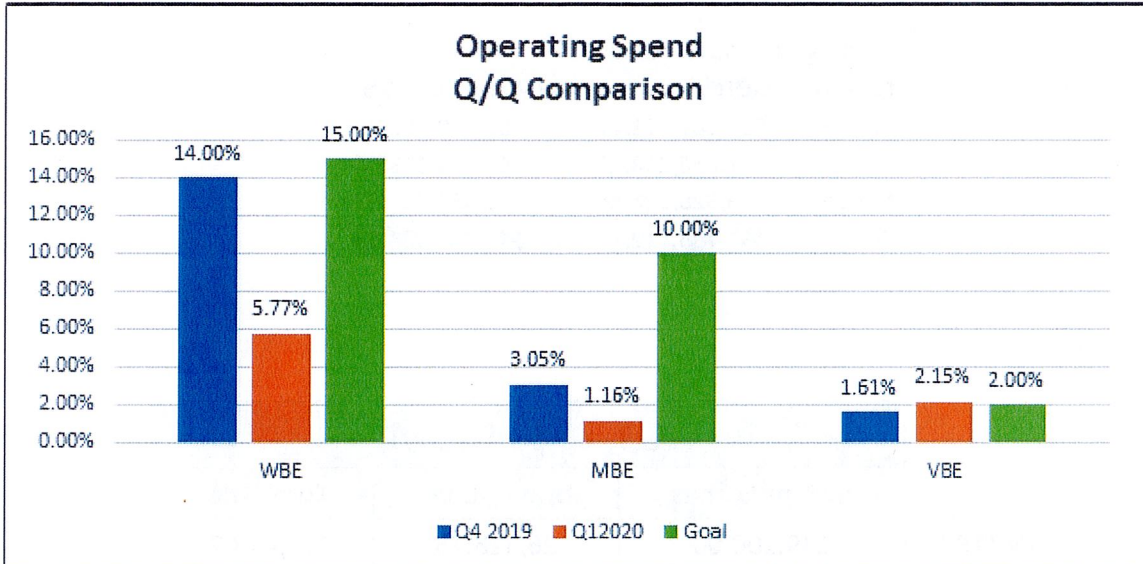
Gaming Revenues - Q1 2020		
Month	GGR	Tax Revenue (25%)
January	\$20,601,571.27	\$5,150,392.82
February	\$21,856,214.17	\$5,464,053.54
March	\$9,328,326.66	\$2,332,081.67
Total	\$51,786,112.10	\$12,946,528.03

Lottery Sales

Q1 2020 MGM			
	Instant Games	Draw games	Total Sales
JANUARY	149,100.00	26,318.75	175,418.75
FEBRUARY	220,800.00	23,281.25	244,081.25
MARCH	51,700.00	10,426.50	62,126.50
Totals	421,600.00	60,026.50	481,626.50



Diversity Spend

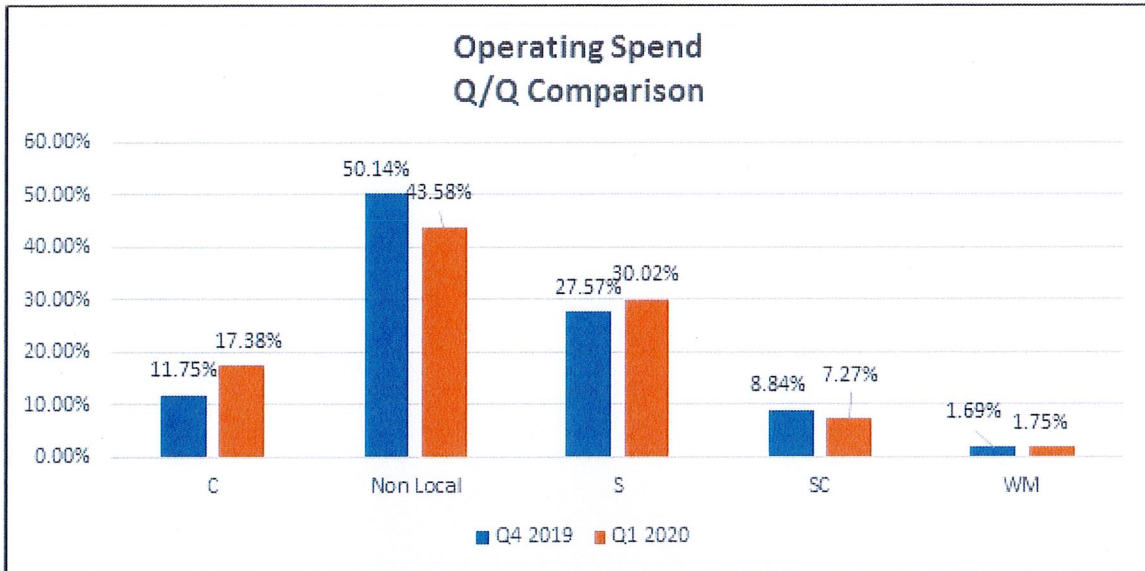


Category	Q4 2019	Q1 2020	Goal
WBE	14.00%	5.77%	15.00%
MBE	3.05%	1.16%	10.00%
VBE	1.61%	2.15%	2.00%

category	TotalPayment
Not Diversity	13,405,960
WBE	851,289
VOB	317,721
MBE	171,329
Grand Total	14,746,299



Local Spend



Category	Q4 2019	Q1 2020
C	11.75%	17.38%
Non Local	50.14%	43.58%
S	27.57%	30.02%
SC	8.84%	7.27%
WM	1.69%	1.75%

Category	TotalPayment
Commonwealth of Massachusetts	2,248,202
Non-Local	5,636,583
Springfield	3,883,051
Surrounding Communities	940,393
West Massachusetts	226,704
Grand Total	12,934,933



MGM SPRINGFIELD
ONE MGM WAY
SPRINGFIELD, MA 01103

413.273.5000
MGMSPRINGFIELD.COM

August 1, 2020

Via email: joseph.e.delaney@state.ma.us

Joseph E. Delaney
Massachusetts Gaming Commission
101 Federal St, 12th Floor
Boston, MA 02110

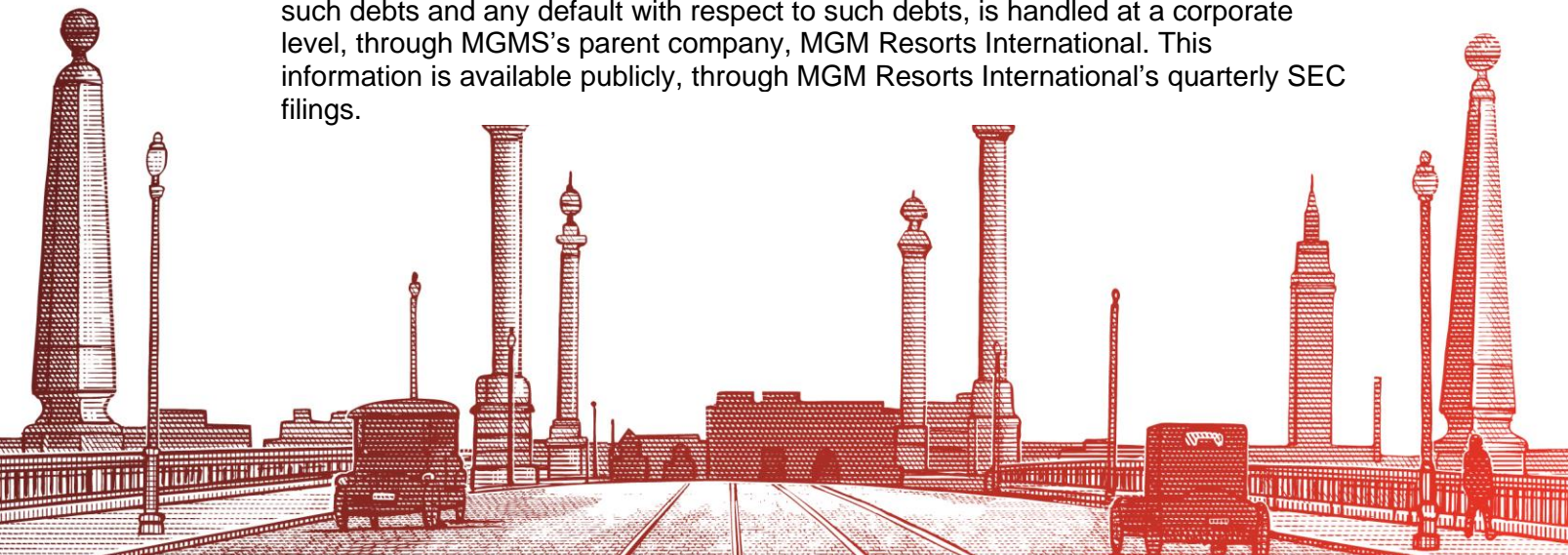
Re: 2020 Q2 quarterly reporting financial requirements under 205 CMR 139.06

Dear Mr. Delaney:

Please accept this letter and the attached appendices as fulfillment of the abovementioned required reporting of quarterly financials, for Blue Tarp reDevelopment, LLC dba MGM Springfield ("MGMS").

For ease of reference, the body of this letter relates to subsection (2) of 205 CMR 139.06. Appendix A, contains the traditionally presented quarterly statistical data relating to subsection (1) of 205 CMR 139.06.

- (a) For the entirety of Q2 of 2020, MGMS was closed as a result of the unprecedented Covid-19 pandemic. Just prior to closure MGMS moved its gaming bankroll and equivalent provisions offsite, by armored car service, for safeguarding until reopening.
- (b) Despite property closure during Q2 of 2020, MGMS paid and had the ability to pay when due all local, state and federal taxes, including the tax on gross gaming revenues imposed by M.G.L. c. 23K, § 55 and any fees imposed under M.G.L. c. 23K or 205 CMR.
- (c) MGMS has the ability to make annual capital expenditures to its gaming establishment in a minimum aggregate amount equal to 3.5% of the net gaming revenues derived from the establishment or in accordance with a multi-year capital expenditure plan approved by the commission pursuant to M.G.L. c. 23K, § 21(a)(4) and 205 CMR 139.09.
- (d) MGMS's to ability to pay, exchange, refinance or extend debts, including long-term and short-term principal and interest and capital lease obligations, which will mature or otherwise come due and payable during the license term, or to otherwise manage such debts and any default with respect to such debts, is handled at a corporate level, through MGMS's parent company, MGM Resorts International. This information is available publicly, through MGM Resorts International's quarterly SEC filings.





MGM SPRINGFIELD
ONE MGM WAY
SPRINGFIELD, MA 01103

413.273.5000
MGMSPRINGFIELD.COM

I attest that, to the best of my knowledge and belief, all information in the above referenced and hereto attached is accurate and complete.

Name: Ed Domingo
Title: SVP CFO
Date: August 3, 2020

Name: Seth N. Stratton
Title: VP & Legal Counsel
Date: August 3, 2020

Encl.



Appendix A*

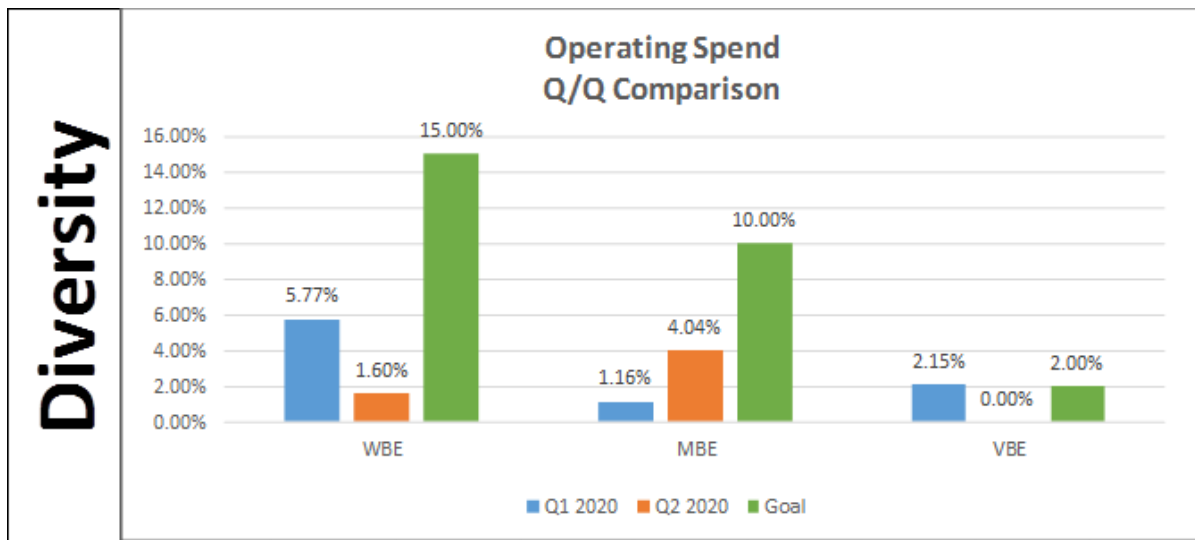
GGR/Tax Revenue

None due to Covid-19 Closure.

Lottery Sales

None due to Covid-19 Closure.

Diversity Spend

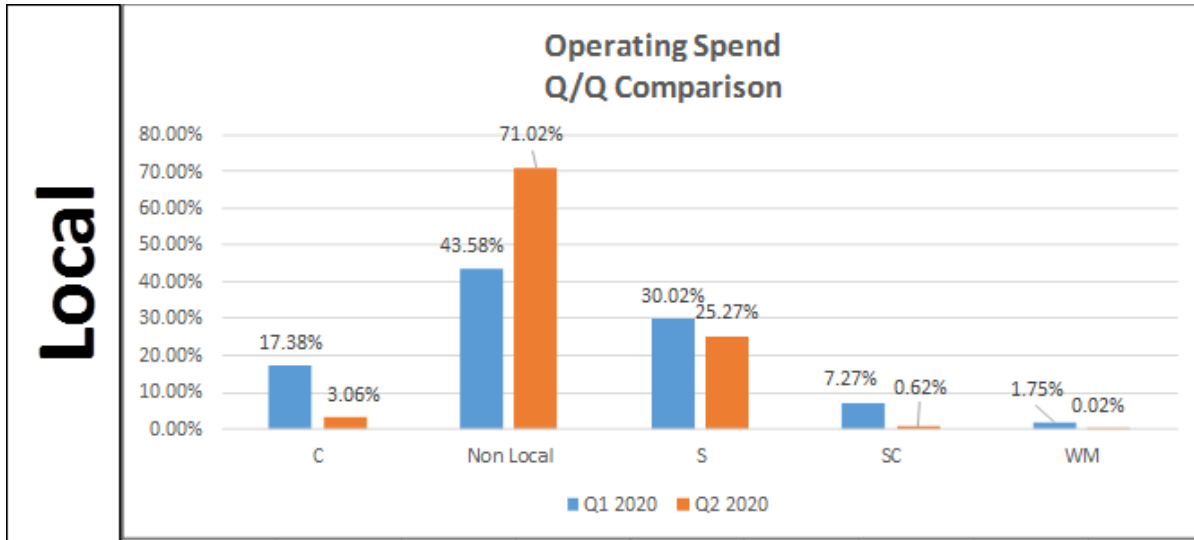


Category	Q1 2020	Q2 2020	Goal
WBE	5.77%	1.60%	15.00%
MBE	1.16%	4.04%	10.00%
VBE	2.15%	0.00%	2.00%

category	Sum of Sum of TotalPayment
MBE	48,183
Not Diversity	1,126,606
WBE	19,066
Grand Total	1,193,855



Local Spend



Category	Q1 2020	Q2 2020
C	17.38%	3.06%
Non Local	43.58%	71.02%
S	30.02%	25.27%
SC	7.27%	0.62%
WM	1.75%	0.02%

Category	Sum of Sum of TotalPayment
Commonwealth of Massachusetts	105,738
Non-Local	2,451,572
Springfield	872,268
Surrounding Communities	21,364
West Massachusetts	861
Grand Total	3,451,803

*Please understand that all numbers are skewed when compared with previous data, due to the Covid-19 closure.

Encore®

BOSTON HARBOR

June 29, 2020

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

Dear Commissioners:

In accordance with 205 CMR 139.06, please accept the following as Wynn MA, LLC's quarterly report for Encore Boston Harbor for the first quarter of 2020 ("Q1").

Q1 Gross Gaming Revenue

As you are aware, due to the COVID-19 Pandemic, Encore Boston Harbor temporarily ceased operations on March 15, 2020 (the "Temporary Closure Date"). As a result, Encore Boston Harbor has no gross gaming revenue to report from the Temporary Closure Date to the end of Q1. Prior to the Temporary Closure Date, Encore Boston Harbor reported the following gross gaming revenues:

Month	Slot Gross Gaming Revenue	Table Gaming Revenue	Gross Gaming Revenue	Total Gross Gaming Revenue	Total in Collected State Taxes
January	\$24,168,305.49	\$24,402,683.08	\$48,570,988.57	\$48,570,988.57	\$12,142,747.14
February	\$24,676,621.92	\$27,841,694.26	\$52,518,316.18	\$52,518,316.18	\$13,129,579.05
March (1-15)	\$9,422,984.96	\$11,102,190.46	\$20,525,175.42	\$20,525,175.42	\$5,131,293.86

Payment of Employees After Temporary Closure Date

In an effort to allow our employees to focus on the health and safety of themselves and their families, from the Temporary Closure Date through May 31, 2020, Encore Boston Harbor continued to pay all of its employees, full-time and steady-extra, all wages, including tips.

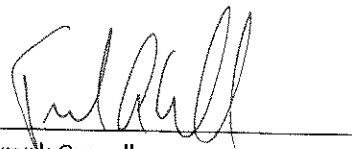
Encore Boston Harbor continues to focus on implementing policies, procedures and safety measures in accordance with state and federal guidelines to ensure that upon reopening, its employees and guests are able to stay healthy and safe while on premises.

We appreciate the Massachusetts Gaming Commission's flexibility during this unprecedented time and are happy to provide additional information or answers to any questions. Please accept the signatures below as an attestation that the foregoing information is true and accurate.

Sincerely,



Brian Gullbrants
President



Frank Cassella
Chief Financial Officer

Encore[®]

BOSTON HARBOR

August 3, 2020

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

Dear Commissioners:

In accordance with 205 CMR 139.06, please accept the following as Wynn MA, LLC's quarterly report for Encore Boston Harbor for the second quarter of 2020 ("Q2").

Q2 Gross Gaming Revenue

As you are aware, due to the COVID-19 Pandemic, Encore Boston Harbor temporarily ceased operations on March 15, 2020, and reopened to the general public on July 12, 2020. As a result, Encore Boston Harbor has no gross gaming revenue to report for the entirety of Q2.

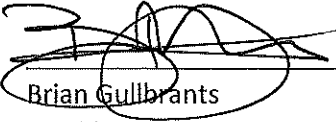
Reopening of Encore Boston Harbor

Encore Boston Harbor reopened with the health and safety of its guests and employees as its top priority. An extensive Health and Safety Plan was submitted to the Massachusetts Gaming Commission, was implemented prior to opening and continues to be enhanced in accordance with evolving recommendations, standards, and best practices as set forth by both state and federal authorities, as well as by leading medical experts. In all areas, operations have been altered to meet or surpass the requirements of state and federal guidelines, and we continue to diligently monitor updates to ensure continued compliance.


Additionally, all employees were subject to mandatory COVID-19 testing prior to reopening to the public. They have gone through extensive COVID-19 related training and are frequently updated as it pertains to health and safety measures. We have an ongoing education program comprising Public Service Announcements, videos and written communications. Our commitment to the health and safety of all who enter our facility is ongoing, and we will continue to operate with that commitment at the forefront.

We appreciate the Massachusetts Gaming Commission's dedication and flexibility during this unprecedented time and are happy to provide additional information or answers to any questions. Please accept the signatures below as an attestation that the foregoing information is true and accurate.

Sincerely,



Brian Gullbrants
President



Allison Rankin
Chief Financial Officer

Licensee Quarterly Reports – Draft Template 9/24/2020

Areas in bold are newly requested information or topics for discussion.

1. Revenue
 - a. Narrative commentary on operating results
 - b. Current quarter (by month)
 - c. Year to date (by quarter)
 - d. Year over Year comparison
 - e. Breakdown by slots vs. table games (as applicable)
 - f. Non-gaming revenue**
 - i. Hotel**
 - ii. Food and Beverage**
 - iii. Convention**
 - iv. Retail**
 - v. Other**
2. Workforce
 - a. Number of workers – Full time and part time
 - b. Gender/Diversity/Veteran Status
 - c. Compare previous quarter to current quarter
 - d. Year over year
 - e. Licensee specific hiring goals
3. Goods and Services
 - a. MBE/WBE/VBE
 - b. Compare previous quarter to current quarter
 - c. Year over year
 - d. Licensee specific goals
- 4. Capital Expenditures**
 - a. Meeting 3.5% net revenue requirement**
 - b. Quarterly Expenditure and Total expenditures for the year**
 - c. Employee Diversity and MBE/WBE/VBE (could be done under workforce and goods and services)**
 - d. Capital Expenditure Plan if necessary**
5. Gaming Floor Compliance
 - a. Underage report
 - b. Other
6. Lottery – No specific reporting requirement
- 7. Promotions – No specific reporting requirement**
- 8. Special Events – No specific reporting requirement**
9. Site Specific Reporting – MGM is required to report on activation of and future plans for the Armory
10. Certification required under 139.06.

We recommend that this be submitted as a written report. The licensees can then prepare their presentations from the written report.

DRAFT FOR DISCUSSION PURPOSES ONLY

There are also a few required pieces of information that are not covered under the quarterly report. These include workforce job titles and salaries, and annual report stating compliance with RFA-2.

PPC has been submitting an annual report under their NDA that includes the following elements:

- Annual Jobs Statistical Report
- Annual Gross Gaming Revenue Remittance Report
- Annual Diversity Contract Report
- Annual RFA-2 Goals Status Report: Procedure was/is: Since multiple goals/conditions/requirements associated with license; MGC to provide licensee with a list of conditions and/or other items (goals) to provide status on. MGC provided their list in advance of 09/30.

Both Encore and MGM have expresses concern with providing an annual RFA-2 goals status report due to the voluminous nature of the RFA-2 itself, the fact that the RFA-2 has been changed over time due to project modifications/refinements and the reduced level of staffing since re-opening the casinos.

We recommend conducting a review of the RFA-2s for MGM and Encore and determining the level of effort necessary to perform the RFA-2 goal status. We also recommend identifying the key goals in the RFA-2 that should be reported on.

Since all of our licensees work on a calendar year basis, we are recommending that the annual report be moved out to be reported with the fourth quarter calendar year report (end of January reporting).



TO: MGC Commissioners

FROM: Joe Delaney, Project Oversight Manager
Mary Thurlow, Program Manager

CC: Karen Wells, Executive Director
Todd Grossman, General Counsel

DATE: September 21, 2020

RE: Reappointment Recommendations for Subcommittee Members under the
Gaming Policy Advisory Committee

Pursuant to M.G.L. c. 23K, Section 68, the Commission is required to make appointments to several committees under the Gaming Policy Advisory Committee ("GPAC"). Last year the Commission made several one year appointments to the Local Community Mitigation Advisory Committee which will expire on October 10, 2020. We are recommending that the Commission consider reappointing such members for an additional one year term. We also recommend that these appointees continue to serve at the pleasure of the Commission.

Local Community Mitigation Advisory Committees ("LCMAC")

The purpose of these subcommittees are to provide information and develop recommendations for the Community Mitigation Advisory Subcommittee on issues related to the gaming facilities in each region and present information to the Commission on any issues related to the gaming establishment located in each region. Below are the biographies of the members that were presented to the Commission last year.

Region A LCMAC

Vincent Panzini - Chamber of Commerce Representative

Mr. Panzini was born and raised in Everett and graduated Everett High school. He began working right out of high school in the banking and related technical areas and did so for 21 years. He was educated at Bentley University with a Bachelor's degree in Management.

In 1987 Mr. Panzini opened up a Financial Advisor practice in Everett and began a 31 year career in that field while becoming very active in community organizations. He later moved his office to Danvers MA as his client base was moving north of Boston. He has been particularly active in the Everett Chamber of Commerce and this year he is the President.

Mr. Panzini has a keen interest in the Everett area and the effects of gaming and is interested in participating in activities that will make this a successful venture for the community.



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David Bancroft – Regional Economic Development Organization

David Bancroft is the Senior Vice President of Community Development for MassDevelopment. In this position he works in the Agency's Greater Boston region. He is responsible for the Agency's Brownfields, Predevelopment, Co-Working and Transformative Development initiatives.

He joined MassDevelopment in July 1999. He has worked with a large number of for-profit, non-profit and municipal agencies involved in economic and transformative development issues. This includes the development of affordable housing, environmental assessment and clean-up, redevelopment and expansion of many of cultural and tourism institutions as well as the local community and neighborhood based projects in many of the gateway cities and neighborhoods in the region.

Prior to joining MassDevelopment, he was employed for eight years with the Massachusetts Department of Housing and Community Development where he managed the Housing Innovations Fund and Facilities Consolidation Fund. He was also a Financial Analyst for Bank of Boston.

He graduated from Northeastern University in Boston with a degree in Business Administration & Finance. In 1996, he was chosen for the Commonwealth Fellowship Award from Suffolk University and earned a Master's in Public Administration in 1998.

He has served on the past as the President of the Board of Victory Programs, a non-profit human service provider that provides housing and support services to homeless individuals and families impacted by substance abuse and chronic illnesses like HIV/AIDS. Victory Programs also operates one the largest urban farms in the City of Boston.

Mayra I. Negrón-Rivera - Human Service Provider

Mayra I. Negrón-Rivera has almost 20 years of experience in business, finance, and operations. She is in charge of Real Estate, Asset Management and Property Management of a Community Development Corporation of 521 Unit Portfolio.

She started at IBA in 2000 as an accountant, and steadily took on roles with increasing responsibility – growing from senior accountant, to Chief Financial Officer, Chief Financial and Administration Officer, and into her current role as COO in 2013. In 2009, she spent four months as IBA's Interim CEO, while CEO was on a Barr Fellowship sabbatical. She currently oversees all of IBA's administrative functions, including property management, asset management, and real estate development. Prior to her work with IBA, she served as operations manager at Negrón Ice and Water in Puerto Rico.

Her civic involvement includes membership on boards and committees at organizations ranging from Boston Redevelopment Authority-CAC, Dana Farber, South End Community Health Center, Massachusetts General Hospital, O'Bryant and Blackstone Schools, and Boston Real Estate Investors Association.

She holds a BA in business administration from the University of Puerto Rico.

In order for the Region A LCMAC to be complete, it needs to fill one position of a Human Service provider position. The Commission staff is investigating potential members.

Region B LCMAC

Allison Ebner - Chamber of Commerce Representative

Allison Ebner has over twenty years of experience in human resources, recruitment and corporate branding including talent acquisition, succession planning, employee engagement and labor trends and compliance. In her present role, she is the Director of Membership & Partnerships for The Employers Association of the NorthEast, where she is responsible for leading the engagement team that meets regularly with members to discuss best practices around compliance, employee relations and overall business success. Prior to her role at EANE, she was the Director of Recruitment for FIT Staffing and the Director of Membership Development for the Associated Industries of Massachusetts (AIM) in the Western MA Region. Allison is Past President of the Human Resource Management Association of Western New England, a Board Member for the Massachusetts Chapter of SHRM, a Trustee for the Mason Wright Foundation, a Board Member for the ERC5 Chamber of Commerce and a member of the Springfield Regional Chamber's Legislative Steering Committee (sub-committee) on Workplace Issues. Allison is a graduate of Ithaca College in New York where she received a Bachelor of Science Degree in Marketing and she is currently enrolled at IOM, the Institute for Organizational Management.

Ellen Patashnick – Human Service Provider (one opening)

Ellen received her undergraduate degree at Northeastern University and her masters degree in counseling from Suffolk University. Early in her career Ellen worked at the Department of Youth Services in Boston with delinquent and pre-delinquent youth and their families. Before moving out to the western part of the state, she worked as a social worker in Roxbury with the Department of Public Welfare and was then was promoted to a supervisory position in the Division of Child Guardianship (now the Department of Children and Families). She has held several management positions including Director of the Holyoke and Robert Van Wart DCF offices. Now retired, Ellen is a volunteer disaster responder and instructor for the American Red Cross for both local and national events. Her husband is a retired adoption supervisor.

There is an opening for a Regional Economic Development Organization representative and one opening for a Human Service Provider. The Commission staff is investigating potential members.

Other GPAC Subcommittees

In addition to the appointment of non-commission members of the LCMACs, the Commission also made internal appointments to GPAC Subcommittees.

Community Mitigation Advisory Subcommittee

The Community Mitigation Advisory Subcommittee develops recommendations to address community mitigation issues. The Commission has the authority to choose "one representative" of the Commission to be on the Subcommittee. This "representative" could be a member of the Commission, the Executive Director, or a staff member. Last year, the Commission determined that it would designate Bruce Stebbins for that Subcommittee.

Public Safety Subcommittee:

The Public Safety Subcommittee develops recommendations for regulations to be considered by the Commission to address public safety issues. Last year the Commission designated

Commissioner O'Brien as the member of the Commission to represent the Commission on the Public Safety Subcommittee.

Addiction Services Subcommittee:

The Addiction Services Subcommittee develops recommendations for regulations to be considered by the Commission to address issues related to addiction services.

Last year the Commission appointed Mark Vander Linden, Director of Research and Responsible Gambling, as its representative to this Subcommittee.



TO: MGC Commissioners

FROM: Joe Delaney
Mary Thurlow

CC: Karen Wells, Executive Director
Todd Grossman, General Counsel

DATE: September 21, 2020

RE: Reappointment of Richard Sullivan as Region B Regional Economic Development Representative

Pursuant to M.G.L. c. 23K, Section 68, the Commission is required to make appointments to several committees under the Gaming Policy Advisory Committee (“GPAC”). The Local Community Mitigation Advisory Committee (“LCMAC”) in Region B is seeking a representative who is a Regional Economic Development Representative.

Richard Sullivan has expressed an interest in being the LCMAC Region B Regional Economic Development Representative. Mr. Sullivan had previously resigned this position due to a potential conflict issue related to his participation in the application process for the Community Mitigation Fund. MGC staff is pleased to present for your consideration Mr. Sullivan’s summary of experience and expertise.

Richard K. Sullivan, Jr. – Region B LCMAC – Regional Economic Development Organization

Richard K. Sullivan, Jr. is the President & Chief Executive Officer of the Economic Development Council of Western Massachusetts, a private non-profit corporation that provides resources and information to businesses operating in or entering the region by aiding in expansion, relocation and networking.

Before he became President & CEO of the EDC he was the Governor Deval Patrick’s top advisor and worked with all members of the Cabinet to advance the Administration’s agenda.

Prior to being named Patrick’s Chief of Staff, Rick served as Secretary of the Executive Office of Energy and Environmental Affairs, overseeing the Commonwealth’s six environmental, natural resource and energy regulatory agencies: the Departments of Environmental Protection, Public Utilities, Energy Resources, Conservation & Recreation, Agriculture, and Fish & Game. He also served as Chairman of the Massachusetts Water Resources Authority, the Energy Facilities Siting Board, and the Massachusetts Clean Energy Center.

Under his leadership, Massachusetts is the first state in the nation to combine energy and environmental agencies under one Cabinet secretary with the shared mission of bringing clean energy technology to market, curbing greenhouse gas emissions and cutting energy costs. Governor Patrick’s land conservation initiative is the largest in the Commonwealth’s history, with protection of more than 75,000 acres of land from 2007 to 2010.



Massachusetts Gaming Commission

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Prior to his appointment to the cabinet post at Energy and Environmental Affairs, Secretary Sullivan served as the commissioner of the Department of Conservation and Recreation (DCR). Appointed in June 2007, he ushered in a new era of transparency and accountability at DCR, with posted maintenance schedules for DCR properties and public meetings for all significant DCR initiatives and policies. Under his leadership, DCR completed several large-scale capital improvements in parks statewide, including a two-year, \$21.3 million project at Mt. Greylock State Reservation in Lanes borough that featured rehabilitation of the 13.5-mile Mt. Greylock Road, and a \$9 million renovation of the visitor center at Georges Island in Boston, a facility that includes a concession area, children's playground and a state-of-the-art solar-powered maintenance building. DCR also conducted a Forest Futures Visioning Process to engage residents across the Commonwealth in a discussion of forestry practices in state forests, leading to dramatic expansion of forest reserves that are protected from commercial logging.

Secretary Sullivan served as the mayor of Westfield from 1994 to 2007 and, in that capacity, chairman of the Westfield School Committee. In 2005, Sullivan was recognized by the New England Association of School Superintendents with its annual President Award for Exemplary Contributions to Education.

He is a past president of the Massachusetts Mayors Association, past chairman of the Turnpike Advisory Board, and a past member of the Governor's Local Advisory Committee. He also served as founding president of the Winding River Land Conservancy, which has protected 1,700 acres in western Hampden County.

Sullivan graduated from Westfield High School and holds degrees from Bates College, and Western New England School of Law.

We are recommending that the Commission consider reappointing Mr. Sullivan for this position. We also recommend that this appointee continue to serve at the pleasure of the Commission.

MASSACHUSETTS GAMING COMMISSION

MEMORANDUM

To: Chair Judd-Stein and Commissioners Cameron, O'Brien, Stebbins and Zuniga
From: Derek Lennon, Chief Financial and Accounting Officer
Date: 9/24/2020
Re: Fiscal Year 2020 (FY20) Budget Closeout

Summary:

The Massachusetts Gaming Commission approved a FY20 budget for the Gaming Control Fund of \$34.2M which required an initial assessment of \$29.78M on licensees. After three quarters of adjustments, including the reductions implemented due to closures from COVID-19, the MGC's revised budget was \$33.77M, which required a \$26.19M assessment on licensees. Included in both the spending estimates and revenue estimates were the costs for the independent monitor at Encore Boston Harbor (EBH).

Actual spending for FY20 in the gaming control fund was \$32.69M and revenues were \$33.75M. Included in the spending of \$32.69M was \$1M in expenses for the independent monitor at EBH, however, the offsetting revenue was not received until after June 30, 2020, and was credited to Fiscal Year 2021 because the Commonwealth operates on a modified cash basis of accounting. Therefore, while it would appear that the surplus revenue was the difference between spending and revenues, or \$1.06M, the actual difference has to account for the additional \$1M in independent monitoring expenses that was paid for by all licensees in FY20 and reimbursed by EBH in FY21, resulting in a surplus of \$2.06M. Assessment billings should have been \$26.19M, however the finance office billed the licensees \$26.95M, which resulted in an overbilling of \$764K. The excess revenue in FY20 will be a credit towards the FY21 assessment on licensees.

FY20 Closeout:

Gaming Control Fund 1050-0001

The Massachusetts Gaming Commission's FY20 most recently approved budget for the Gaming Control Fund was \$33.77M. The budget was composed of the following areas:

- \$28.25M for gaming regulatory costs;
- \$2.037M assessment from the Commonwealth for indirect costs;
- \$3.42M assessment for the Office of the Attorney General's (AGO) gaming operations inclusive of Massachusetts State Police (MSP) assigned to the AGO;
- \$75K for the Alcohol and Beverage Control Commission (ABCC).

FY20 Final Spending:

The Gaming Control Fund spending for FY20 was \$32.69M, which was \$1.09M (3.2%) less than the approved spending level. MGC Regulatory costs underspent by \$1M (3.56%),

Indirect spending was \$128.3K (6.3%) more than budgeted, Office of the Attorney General underspent by \$206.2K (6%), and ABCC underspent its budget by \$4.2K (5.7%). The chart below shows final spending and variance to budgeted amount by budget areas of the Gaming Control Fund, as well as brief explanations for large discrepancies.

2020	Budget Projections		Final Spending	Variance	% Variance	Explanation
	Initial Projection	Revised Budget				
10500001--Gaming Control Fund						
MGC Regulatory Cost						
AA REGULAR EMPLOYEE COMPENSATION	\$ 8,295,338.72	\$ 7,408,944.22	\$ 7,282,863.88	\$ (126,080.34)	-1.70%	
BB REGULAR EMPLOYEE RELATED EXPEN	\$ 95,700.00	\$ 59,503.50	\$ 33,900.75	\$ (25,602.75)	-43.03%	COVID-19 travel restrictions
CC SPECIAL EMPLOYEES	\$ 236,000.00	\$ 176,000.00	\$ 143,255.87	\$ (32,744.13)	-18.60%	Reduction to contract staff due to COVID-19 restrictions
DD PENSION & INSURANCE RELATED EX	\$ 3,082,939.57	\$ 2,746,198.30	\$ 2,708,480.30	\$ (37,718.00)	-1.37%	
EE ADMINISTRATIVE EXPENSES	\$ 638,539.84	\$ 583,064.08	\$ 417,425.03	\$ (165,639.05)	-28.41%	Supply cost reductions
FF PROGRAM, FACILITY, OPERATIONAL SUPPLIES	\$ -	\$ -	\$ 10,583.38	\$ 10,583.38		
GG ENERGY COSTS AND SPACE RENTAL	\$ 1,295,301.30	\$ 1,304,017.35	\$ 1,331,743.11	\$ 27,725.76	2.13%	Less energy usage
HH CONSULTANT SVCS (TO DEPTS)	\$ 792,094.48	\$ 1,892,122.56	\$ 2,197,580.27	\$ 305,457.71	16.14%	Additional bills from independent monitor from initial projections
JJ OPERATIONAL SERVICES	\$ 9,554,800.27	\$ 9,998,800.27	\$ 8,983,069.31	\$ (1,015,730.96)	-10.16%	Reduction to public safety OT and straight time costs resulting from casino closures
KK Equipment Purchase	\$ 50,500.00	\$ 50,500.00	\$ 18,435.14	\$ (32,064.86)	-63.49%	Putting off purchase of equipment due to COVID-19
LL EQUIPMENT LEASE-MAINTAIN/REPAIR	\$ 35,450.98	\$ 35,450.98	\$ 44,174.80	\$ 8,723.82	24.61%	Addition of a copier prior to COVID closures
NN NON-MAJOR FACILITY MAINTENANCE REPAIR	\$ 33,318.00	\$ 33,318.00	\$ 1,189.00	\$ (32,129.00)	-96.43%	Anticipated office changes delayed as a result of COVID-19 closures
PP STATE AID/POL SUB/OSD	\$ 200,000.00	\$ 200,000.00	\$ 220,430.00	\$ 20,430.00	10.22%	MSP Fingerprint chargeback was budgeted under JJ
TT PAYMENTS & REFUNDS	\$ -	\$ -	\$ -	\$ -		
UU IT Non-Payroll Expenses	\$ 4,114,393.44	\$ 3,759,416.88	\$ 3,848,050.08	\$ 88,633.20	2.36%	Basic coding software purchased at close of FY20
MGC Regulatory Cost Subtotal:	\$ 28,424,376.60	\$ 28,247,336.14	\$ 27,241,180.92	\$ (1,006,155.22)	-3.56%	
				\$ -		
EE--Indirect Costs	\$ 2,037,294.23	\$ 2,037,294.23	\$ 2,165,572.44	\$ 128,278.21	6.30%	Indirect associated with AGO State Police included here and was not budgeted
				\$ -		
Office of Attorney General		\$ -		\$ -		
ISA to AGO	\$ 2,760,000.00	\$ 2,510,000.00	\$ 1,912,138.80	\$ (597,861.20)	-23.82%	
TT Reimbursement for AGO 0810-1024	\$ -	\$ -	\$ 514,528.23	\$ 514,528.23		
AGO State Police	\$ 908,277.62	\$ 908,277.62	\$ 785,439.37	\$ (122,838.25)	-13.52%	
Office of Attorney General Subtotal:	\$ 3,668,277.62	\$ 3,418,277.62	\$ 3,212,106.40	\$ (206,171.22)	-6.03%	
ISA to ABCC	\$ 75,000.00	\$ 75,000.00	\$ 70,734.33	\$ (4,265.67)	-5.69%	
				\$ -		
Gaming Control Fund Total Costs	\$ 34,204,948.45	\$ 33,777,907.99	\$ 32,689,594.09	\$ (1,088,313.90)	-3.22%	

Final FY20 Revenue:

The Commission's revenue is generated from a daily fee for slot machines, licensing fees, and an assessment on licensees. Initial revenue projections for FY20 were \$34.2M. After balancing forward \$3.93M in FY20 slot fees that were received in FY19, and revising the assessment for a credit of \$3.6M related to surplus revenue from FY19, FY20 revenues exceeding projections and COVID-19 funding reductions, the most recent revenue projections were \$33.77M relying on an assessment of \$26.19M. Actual revenues received were \$33.75M and the assessment received was \$26.95M. As mentioned earlier, revenues exceeded spending by \$1.06M, however, \$1M in monitoring fees that should have been paid solely by EBH were included in the final FY20 spending figures and revenue was not received until FY21. At the conclusion of the third quarter, we had reported that the assessment on licensees would be \$26.19M, the finance office did erroneously bill the

licensees for \$26.95M, which resulted in an overbilling of \$764K which contributed to the surplus revenue. Therefore, the actual amount that should be credited to the three licensees is \$2.06M.

Assessment on Licensees:

205 CMR 121.00 describes how the commission shall assess its operational costs on casino licensees including any increases or decreases that are the result of over or under spending. 205 CMR 121.05, paragraph (2) specifically states:

“(2) In the event that actual revenues exceed actual costs for a given fiscal year, the commission, in its sole discretion may either return any excess revenue (Excess Assessment) in the same manner in which Excess Assessment was assessed or the commission may credit such Excess Assessment to the Annual Assessment due for the next fiscal year.”

The impact of final spending in the Gaming Control Fund of \$32.68M and final revenue of \$33.75M, combined with the delay in receiving the reimbursement for EBH monitoring contract resulted in a \$2.06M FY20 surplus in the Gaming Control Fund. The surplus FY20 revenue will be credited to the FY20 assessment on licensees. Because part of the surplus revenue had to do with over billings and the remainder had to do with revenue exceeding expenses, 2 charts below illustrate the credit to each licensee:

Gaming Control Fund					
	Spending		\$	32,689,594.09	
	Less Revenue		\$	33,749,986.36	
	Surplus		\$	1,060,392.27	
	Plus FY20 Monitor Expenses (Revenue Received in FY21		\$	1,000,000.00	
	Total FY20 Surplus		\$	2,060,392.27	
	Less Overbilling		\$	764,050.81	
	FY20 Surplus to be credited to FY21 as % of FY20 assessment		\$	1,296,341.46	
Credit for FY20 Over Billing					
Licensee	% of Assessment	Annual Assessment Per Licensee		Actual Assessment Paid	Credit to FY21 Assessment for Overpayment
MGM	31%	\$ 8,207,413.17		\$ 8,493,334.44	\$ 285,921.26
EBH	54%	\$ 14,035,459.24		\$ 14,396,982.70	\$ 361,523.46
PPC	15%	\$ 3,947,819.34		\$ 4,064,425.42	\$ 116,606.08
Total	100%	\$ 26,190,691.75		\$ 26,954,742.56	\$ 764,050.81
Total Credit to FY21 Assessment from FY20 Surplus					
Licensee	% of Assessment	FY21 Credit Surplus		FY21 Credit Overbilling	Total FY21 Credit
MGM	31.34%	\$ 406,236.31		\$ 285,921.26	\$ 692,157.57
EBH	53.59%	\$ 694,702.83		\$ 361,523.46	\$ 1,056,226.29
PPC	15.07%	\$ 195,402.32		\$ 116,606.08	\$ 312,008.40
Total	100.00%	\$ 1,296,341.46		\$ 764,050.81	\$ 2,060,392.27

Attachment A to this document is the budget to actual spending and revenue for The Gaming Control Fund for FY20.

Conclusion:

After the third quarterly update for FY20, the Gaming Control fund estimated to spend \$33.77M, requiring a \$26.19M assessment on licensees. The Gaming Control Fund final spending for FY20 was \$32.68M, which was \$1.09M (3.2%) less than the approved spending level and included \$1M in expenses for the EBH independent monitor which were not reimbursed until FY21. FY20, Gaming Control Fund final revenue was \$37.75M and included an overbilling in the assessment on licensees of \$764K. The net impact of spending under budget, spending for the independent monitor and reimbursement lagging until the next fiscal year, and overbilling of the assessment resulted in a \$2.06M FY20 surplus in the Gaming Control Fund. The surplus will be credited to licensees' FY21 assessments.

Attachment A: FY20 Spending and Revenue Final

2020		Budget Projections				Actuals To Date		% Spent	% BFY Passed
Row Labels	Initial Projection	Approved Adjustments	Proposed Adjustments	Current Budget (Initial+Apvd Adjmts)	Total				
10500001--Gaming Control Fund									
MGC Regulatory Cost									
AA REGULAR EMPLOYEE COMPENSATION	\$ 8,295,338.72	\$ (886,394.50)	\$ -	\$ 7,408,944.22	\$ 7,282,863.88		98%	100%	
BB REGULAR EMPLOYEE RELATED EXPEN	\$ 95,700.00	\$ (36,196.50)	\$ -	\$ 59,503.50	\$ 33,900.75		57%	100%	
CC SPECIAL EMPLOYEES	\$ 236,000.00	\$ (60,000.00)	\$ -	\$ 176,000.00	\$ 143,255.87		81%	100%	
DD PENSION & INSURANCE RELATED EX	\$ 3,082,939.57	\$ (336,741.27)	\$ -	\$ 2,746,198.30	\$ 2,708,480.30		99%	100%	
EE ADMINISTRATIVE EXPENSES	\$ 638,539.84	\$ (55,475.76)	\$ -	\$ 583,064.08	\$ 417,425.03		72%	100%	
FF PROGRAM, FACILITY, OPERATIONAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 10,583.38		#DIV/0!	100%	
GG ENERGY COSTS AND SPACE RENTAL	\$ 1,295,301.30	\$ 8,716.05	\$ -	\$ 1,304,017.35	\$ 1,331,743.11		102%	100%	
HH CONSULTANT SVCS (TO DEPTS)	\$ 792,094.48	\$ 1,100,028.08	\$ -	\$ 1,892,122.56	\$ 2,197,580.27		116%	100%	
JJ OPERATIONAL SERVICES	\$ 9,554,800.27	\$ 444,000.00	\$ -	\$ 9,998,800.27	\$ 8,983,069.31		90%	100%	
KK Equipment Purchase	\$ 50,500.00	\$ -	\$ -	\$ 50,500.00	\$ 18,435.14		37%	100%	
LL EQUIPMENT LEASE-MAINTAIN/REPAR	\$ 35,450.98	\$ -	\$ -	\$ 35,450.98	\$ 44,174.80		125%	100%	
NN NON-MAJOR FACILITY MAINTENANCE REPAIR	\$ 33,318.00	\$ -	\$ -	\$ 33,318.00	\$ 1,189.00		4%	100%	
PP STATE AID/POL SUB/OSD	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00	\$ 220,430.00		110%	100%	
TT PAYMENTS & REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		#DIV/0!	100%	
UU IT Non-Payroll Expenses	\$ 4,114,393.44	\$ (354,976.56)	\$ -	\$ 3,759,416.88	\$ 3,848,050.08		102%	100%	
MGC Regulatory Cost Subtotal:	\$ 28,424,376.60	\$ (177,040.46)	\$ -	\$ 28,247,336.14	\$ 27,241,180.92				
EE--Indirect Costs	\$ 2,037,294.23	\$ -	\$ -	\$ 2,037,294.23	\$ 2,165,572.44		106%	100%	
Office of Attorney General									
ISA to AGO	\$ 2,760,000.00	\$ (250,000.00)	\$ -	\$ 2,510,000.00	\$ 1,912,138.80		76%	100%	
TT Reimbursement for AGO 0810-1024	\$ -	\$ -	\$ -	\$ -	\$ 514,528.23			100%	
AGO State Police	\$ 908,277.62	\$ -	\$ -	\$ 908,277.62	\$ 785,439.37		86%	100%	
Office of Attorney General Subtotal:	\$ 3,668,277.62	\$ (250,000.00)	\$ -	\$ 3,418,277.62	\$ 3,212,106.40		94%	100%	
ISA to ABCC	\$ 75,000.00	\$ -	\$ -	\$ 75,000.00	\$ 70,734.33		94%	100%	
Gaming Control Fund Total Costs	\$ 34,204,948.45	\$ (427,040.46)	\$ -	\$ 33,777,907.99	\$ 32,689,594.09		97%	100%	

2020		Revenue Projections				Actuals To Date		% Spent	% BFY Passed
Revenues	Initial Projection	Approved Adjustments	Proposed Adjustments	Current Budget (Initial+Apvd Adjmts)	Total				
Gaming Control Fund Beginning Balance 0500	\$ -	\$ 1,439,303.25	\$ -	\$ 1,439,303.25	\$ 1,439,303.26				
EBH Security Fees 0500	\$ -	\$ 118,535.16	\$ -	\$ 118,535.16	\$ 118,535.16				
IEB background / investigative collections 3000	\$ -	\$ 669,040.99	\$ -	\$ 669,040.99	\$ 676,317.69				
Category / Region _ collection Fees 0500	\$ -	\$ -	\$ -	\$ -	\$ -				
Independent Monitoring Fees	\$ -	\$ 832,928.08	\$ -	\$ 832,928.08	\$ -				
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	\$ -	\$ -	\$ -	\$ -	\$ -				
Region A slot Machine Fee 0500	\$ 1,894,800.00	\$ (30,600.00)	\$ -	\$ 1,864,200.00	\$ 1,864,200.00				
Region B Slot Machine Fee 0500	\$ 1,320,000.00	\$ (13,800.00)	\$ -	\$ 1,306,200.00	\$ 1,306,200.00				
Slots Parlor Slot Machine Fee 0500	\$ 750,000.00	\$ -	\$ -	\$ 750,000.00	\$ 750,000.00				
Gaming Employee License Fees (GEL) 3000	\$ 300,000.00	\$ 122,050.00	\$ -	\$ 422,050.00	\$ 434,450.00				
Key Gaming Executive (GKE) 3000	\$ 4,000.00	\$ (3,000.00)	\$ -	\$ 1,000.00	\$ 1,000.00				
Key Gaming Employee (GKS) 3000	\$ 15,000.00	\$ (7,900.00)	\$ -	\$ 7,100.00	\$ 7,100.00				
Non-Gaming Vendor (NGV) 3000	\$ 20,000.00	\$ 14,000.00	\$ -	\$ 34,000.00	\$ 40,300.00				
Vendor Gaming Primary (VGP) 3000	\$ 45,000.00	\$ 15,000.00	\$ -	\$ 60,000.00	\$ 64,550.00				
Vendor Gaming Secondary (VGS) 3000	\$ 15,000.00	\$ 5,000.00	\$ -	\$ 20,000.00	\$ 35,000.00				
Gaming School License (GSB)	\$ -	\$ -	\$ -	\$ -	\$ -				
Gaming Service Employee License (SER) 3000	\$ 52,500.00	\$ (24,450.00)	\$ -	\$ 28,050.00	\$ 5,425.00				
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 (adjustment)	\$ 29,788,648.45	\$ (3,597,957.20)	\$ -	\$ 26,190,691.25	\$ 26,954,742.06				
Misc/Bank Interest 0500	\$ -	\$ 34,809.58	\$ -	\$ 34,809.58	\$ 52,863.19				
Grand Total	\$ 34,204,948.45	\$ (427,040.14)	\$ -	\$ 33,777,908.31	\$ 33,749,986.36				

2020		Budget Projections				Actuals To Date		% Spent	% BFY Passed
Row Labels	Initial Projection	Approved Adjustments	Proposed Adjustments	Current Budget (Initial+Apvd Adjmts)	Total				
4000-1101 Research and Responsible Gaming/Public Health Trust Fund									

AA REGULAR EMPLOYEE COMPENSATION	\$ 314,445.80	\$ -	\$ -	\$ 314,445.80	\$ 212,145.44	67%	100%
BB REGULAR EMPLOYEE RELATED EXPEN	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 4,724.96	47%	100%
CC SPECIAL EMPLOYEES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	100%
DD PENSION & INSURANCE RELATED EX	\$ 72,520.04	\$ -	\$ -	\$ 72,520.04	\$ 80,424.34	111%	100%
EE ADMINISTRATIVE EXPENSES	\$ 475,100.00	\$ (18,699.10)	\$ -	\$ 456,400.90	\$ 363,871.95	80%	100%
FF PROGRAMMATIC FACILITY OPERATONAL SUPPLIES	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	0%	100%
HH CONSULTANT SVCS (TO DEPTS)	\$ 3,369,010.00	\$ (186,991.00)	\$ -	\$ 3,182,019.00	\$ 3,246,809.93	102%	100%
JJ OPERATIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 10,666.69	#DIV/0!	100%
MM PURCHASED CLIENT/PROGRAM SVCS	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	0%	100%
PP STATE AID/POL SUB	\$ 2,298,000.00	\$ (63,000.00)	\$ -	\$ 2,235,000.00	\$ 1,782,574.44	80%	100%
UU IT Non-Payroll Expenses	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 5,057.67	169%	100%
ISA to DPH	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	100%
Research and Responsible Gaming/Public Health Trust							
Fund Subtotal:	\$ 6,554,075.84	\$ (268,690.10)	\$ -	\$ 6,285,385.74	\$ 5,706,275.42	91%	100%

Revenue Projections

Revenues	Initial Projection	Approved Adjustments	Proposed Adjustments	Current Budget (Initial+Apvd Adjmts)	Actuals To Date Total
Public Health Trust Fund ISA	\$ 2,237,639.00	\$ 4,316,436.84		\$ 6,554,075.84	\$ 6,554,075.84

Current Budget (Initial+Bal Fwd+Apvd Adjmts)

Row Labels	Initial Projection	Approved Adjustments	Proposed Adjustments	Current Budget (Initial+Bal Fwd+Apvd Adjmts)	Actuals To Date Total	%Spent	% BFY Passed
10500002							
TT LOANS AND SPECIAL PAYMENTS	\$ -	\$ -	\$ -	\$ -			100%

Revenue Projections

Revenues	Initial Projection	Approved Adjustments	Proposed Adjustments	Current Budget (Initial+Apvd Adjmts)	Actuals To Date Total	%Spent	% BFY Passed
Greyhound Balance Forward Simulcast 7200	\$ 331,209.53	\$ -	\$ -	\$ 331,209.53	\$ 304,458.62		
Plainridge Greyhound Import Simulcast 7200	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	\$ 23,388.04		
Raynham Greyhound Import Simulcast 7200	\$ 105,000.00	\$ -	\$ -	\$ 105,000.00	\$ 60,032.75		
TVG Greyhound Import Simulcast 7200	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 16,377.79		
TWS Greyhound Import Simulcast 7200	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ 4,816.70		
Suffolk Greyhound Import Simulcast 7200	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 16,632.47		
Wonderland Greyhound Import Simulcast 7200	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00	\$ 3,482.34		
	\$ 496,709.53	\$ -	\$ -	\$ 496,709.53	\$ 429,188.71		

Budget Projections

Row Labels	Initial Projection	Approved Adjustments	Proposed Adjustments	Current Budget (Initial+Bal Fwd+Apvd Adjmts)	Actuals To Date Total	%Spent	% BFY Passed
1050003							
AA REGULAR EMPLOYEE COMPENSATION	\$ 779,111.86	\$ -	\$ -	\$ 779,111.86	\$ 707,816.02	91%	100%
BB REGULAR EMPLOYEE RELATED EXPEN	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 3,277.82	27%	100%
CC SPECIAL EMPLOYEES	\$ 425,000.00	\$ -	\$ -	\$ 425,000.00	\$ 270,272.55	64%	100%
DD PENSION & INSURANCE RELATED EX	\$ 279,030.65	\$ -	\$ -	\$ 279,030.65	\$ 271,995.60	97%	100%
EE ADMINISTRATIVE EXPENSES	\$ 42,485.00	\$ -	\$ -	\$ 42,485.00	\$ 27,155.51	64%	100%
FF PROGRAMMATIC FACILITY OPERATONAL SUPPLIES	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 967.23	48%	100%
HH CONSULTANT SVCS (TO DEPTS)	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	\$ 9,750.00	39%	100%
JJ OPERATIONAL SERVICES	\$ 727,758.73	\$ -	\$ -	\$ 727,758.73	\$ 483,825.56	66%	100%
KK EQUIPMENT PURCHASES	\$ -	\$ -	\$ -	\$ -	\$ -	0%	100%
LL EQUIPMENT LEASE-MAINTAIN/REPAR	\$ 915.00	\$ -	\$ -	\$ 915.00	\$ -	0%	100%
MM PURCHASED CLIENT/PROGRAM SVCS	\$ 155,000.00	\$ -	\$ -	\$ 155,000.00	\$ 65,000.00	42%	100%
NN INFRASTRUCTURE:	\$ -	\$ -	\$ -	\$ -	\$ -	0%	100%
TT LOANS AND SPECIAL PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ 580,772.25	0%	100%
UU IT Non-Payroll Expenses	\$ -	\$ -	\$ -	\$ -	\$ 2,892.89	0%	100%
EE --Indirect Costs	\$ 202,687.10	\$ -	\$ -	\$ 202,687.10	\$ 146,699.24	72%	100%
ISA to DPH	\$ 70,000.00	\$ -	\$ -	\$ 70,000.00	\$ 70,000.00	100%	100%
Grand Total	\$ 2,720,988.34	\$ -	\$ -	\$ 2,720,988.34	\$ 2,640,424.67	97%	100%

Revenue Projections

Revenues	Initial Projection	Approved Adjustments	Proposed Adjustments	Current Budget (Initial+Apvd Adjmts)	Actuals To Date Total
Racing Oversight and Development Balance Forward 0131	\$ 400,000.00	\$ -	\$ -	\$ 400,000.00	\$ 1,024,078.77
Plainridge Assessment 4800	\$ 150,000.00	\$ -	\$ -	\$ 150,000.00	\$ 111,288.30
Plainridge Daily License Fee 3003	\$ 106,500.00	\$ -	\$ -	\$ 106,500.00	\$ 101,690.00
Plainridge Occupational License 3003/3004	\$ 60,000.00	\$ -	\$ -	\$ 60,000.00	\$ 13,490.00

Plainridge Racing Development Oversight Live 0131	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ 10,312.28
Plainridge Racing Development Oversight Simulcast 0131	\$ 125,000.00	\$ -	\$ -	\$ 125,000.00	\$ 108,820.79
Raynham Assessment 4800	\$ 90,000.00	\$ -	\$ -	\$ 90,000.00	\$ 81,759.48
Raynham Daily License Fee 3003	\$ 93,000.00	\$ -	\$ -	\$ 93,000.00	\$ 82,200.00
Raynham Racing Development Oversight Simulcast 0131	\$ 90,000.00	\$ -	\$ -	\$ 90,000.00	\$ 70,434.27
Suffolk Assessment 4800	\$ 550,000.00	\$ -	\$ -	\$ 550,000.00	\$ 496,503.43
Suffolk Commission Racing Development Oversight Simulcast 0131	\$ 150,000.00	\$ -	\$ -	\$ 150,000.00	\$ 124,756.92
Suffolk Daily License Fee 3003	\$ 76,500.00	\$ -	\$ -	\$ 76,500.00	\$ 68,990.00
Suffolk Occupational License 3003/3004	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 1,615.00
Suffolk Racing Development Oversight Live 0131	\$ -	\$ -	\$ -	\$ -	\$ 9,569.43
Suffolk TVG Commission Live 0131	\$ -	\$ -	\$ -	\$ -	\$ 584.81
Suffolk TVG Commission Simulcast 0131	\$ 175,000.00	\$ -	\$ -	\$ 175,000.00	\$ 217,111.09
Suffolk Twin Spires Commission Live 0131	\$ -	\$ -	\$ -	\$ -	\$ 355.94
Suffolk Twin Spires Commission Simulcast 0131	\$ 105,000.00	\$ -	\$ -	\$ 105,000.00	\$ 106,795.92
Suffolk Xpress Bet Commission Live 0131	\$ -	\$ -	\$ -	\$ -	\$ 198.01
Suffolk Xpress Bet Commission Simulcast 0131	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	\$ 53,134.74
Suffolk NYRA Bet Commission Live 0131	\$ -	\$ -	\$ -	\$ -	\$ 142.86
Suffolk NYRA Bet Commission Simulcast 0131	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00	\$ 48,432.30
Transfer to General Fund 10500140 0000	\$ -	\$ -	\$ -	\$ -	\$ -
Wonderland Assessment 4800	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ 3,263.34
Wonderland Daily License Fee 3003	\$ 75,000.00	\$ -	\$ -	\$ 75,000.00	\$ 68,400.00
Wonderland Racing Development Oversight Simulcast 0131	\$ 22,500.00	\$ -	\$ -	\$ 22,500.00	\$ 1,841.43
Plainridge fine 2700	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00	\$ 10,800.00
Suffolk Fine 2700	\$ -	\$ -	\$ -	\$ -	\$ -
Plainridge Unclaimed wagers 5009	\$ 160,000.00	\$ -	\$ -	\$ 160,000.00	\$ 187,252.47
Suffolk Unclaimed wagers 5009	\$ 240,000.00	\$ -	\$ -	\$ 240,000.00	\$ 246,692.90
Raynham Unclaimed wagers 5009	\$ 150,000.00	\$ -	\$ -	\$ 150,000.00	\$ 142,977.55
Wonderland Unclaimed wagers 5009	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 3,849.33
Misc/Bank Interest 0131	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 0.64
Grand Total	\$2,947,000.00	\$0.00	\$0.00	\$2,947,000.00	\$3,397,342.00

Budget Projections							
Row Labels	Initial Projection	Approved Adjustments	Proposed Adjustments	Current Budget (Initial+Bal Fwd+Apvd Adjmts)	Actuals To Date Total	%Spent	% BFY Passed
10500004							
PP Grants and Subsidies (Community Mitigation Fund)	\$ -			\$ -	\$ 1,665,269.14		100%
Revenue Projections							
Revenues	Initial Projection	Approved Adjustments	Proposed Adjustments	Current Budget (Initial+Apvd Adjmts)	Actuals To Date Total		
Balance forward prior year	\$ -	\$ -	\$ -	\$ -	\$ -		
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -		

Budget Projections							
Row Labels	Initial Projection	Approved Adjustments	Proposed Adjustments	Current Budget (Initial+Bal Fwd+Apvd Adjmts)	Actuals To Date Total	%Spent	% BFY Passed
10500005							
TT LOANS AND SPECIAL PAYMENTS (Race Horse Dev Fund)	\$ 14,400,000.00	\$ -	\$ -	\$ 14,400,000.00	\$ 8,657,155.41		100%
Revenue Projections							
Revenues	Initial Projection	Approved Adjustments	Proposed Adjustments	Current Budget (Initial+Apvd Adjmts)	Actuals To Date Total		
Balance forward prior year 3003				\$ -	\$ 13,318,580.06		
Race Horse Development Fund assessment 3003	\$ 15,000,000.00			\$ 15,000,000.00	\$ -		
Grand Total	\$ 15,000,000.00	\$ -	\$ -	\$ 15,000,000.00	\$ 13,318,580.06		

Budget Projections							
Row Labels	Initial Projection	Approved Adjustments	Proposed Adjustments	Current Budget (Initial+Bal Fwd+Apvd Adjmts)	Actuals To Date Total	%Spent	% BFY Passed
10500008							
Casino forfeited money MGC Trust MGL 267A S4	\$ 7,500.00			\$ 7,500.00	\$ 7,229.00		100%
Grand Total	\$ 7,500.00	\$ -	\$ -	\$ 7,500.00			

Row Labels	Budget Projections			Current Budget	Actuals To Date		% BFY Passed
	Initial Projection	Approved Adjustments	Proposed Adjustments	(Initial+Bal Fwd+Apvd Adjmts)	Total	%Spent	
10500012/ P promo							
TT LOANS AND SPECIAL PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		100%
Revenue Projections							
Revenues	Initial Projection	Approved Adjustments	Proposed Adjustments	Current Budget (Initial+Apvd Adjmts)	Actuals To Date Total		
Plainridge Racecourse Promo Fund Beginning Balance							
7205	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	\$ 108,012.22		
Plainridge Import Harness Horse Simulcast 0131	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ 13,343.38		
Plainridge Racing Harness Horse Live 0131	\$ 9,000.00	\$ -	\$ -	\$ 9,000.00	\$ 9,466.67		
Raynham Import Plainridge Simulcast 0131	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ 1,937.18		
Suffolk Import Plainridge Simulcast 0131	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	\$ 1,756.84		
TVG Live 0131	\$ -	\$ -	\$ -	\$ -	\$ -		
TVG Simulcast 0131	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 9,497.09		
Twin Spires Live 0131	\$ -	\$ -	\$ -	\$ -	\$ -		
Twin Spires Simulcast 0131	\$ 14,500.00	\$ -	\$ -	\$ 14,500.00	\$ 5,928.68		
Xpress Bets Live 0131	\$ -	\$ -	\$ -	\$ -	\$ -		
Xpress Bets Simulcast 0131	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ 2,015.51		
NYRA Live 0131	\$ -	\$ -	\$ -	\$ -	\$ 439.97		
NYRA Simulcast 0131	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,117.69		
Grand Total	\$ 122,000.00	\$ -	\$ -	\$ 122,000.00	\$ 153,515.23		

Row Labels	Budget Projections			Current Budget	Actuals To Date		% BFY Passed
	Initial Projection	Approved Adjustments	Proposed Adjustments	(Initial+Bal Fwd+Apvd Adjmts)	Total	%Spent	
10500013/ P Cap							
TT LOANS AND SPECIAL PAYMENTS	\$ 125,000.00	\$ -	\$ -	\$ 125,000.00	\$ 40,337.81		100%
Revenue Projections							
Revenues	Initial Projection	Approved Adjustments	Proposed Adjustments	Current Budget (Initial+Apvd Adjmts)	Actuals To Date Total		
Plainridge Capital Improvement Fund Beginning Balance							
7205	\$ 425,034.39	\$ -	\$ -	\$ 425,034.39	\$ 479,505.68		
Plainridge Import Harness Horse Simulcast 0131	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	\$ 22,929.69		
Plainridge Racing Harness Horse Live 0131	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	\$ 16,274.15		
Raynham Import Plainridge Simulcast 0131	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 3,034.43		
Suffolk Import Plainridge Simulcast 0131	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 3,820.73		
TVG Live 0131	\$ -	\$ -	\$ -	\$ -	\$ -		
TVG Simulcast 0131	\$ 40,000.00	\$ -	\$ -	\$ 40,000.00	\$ 23,624.08		
Twin Spires Live 0131	\$ -	\$ -	\$ -	\$ -	\$ -		
Twin Spires Simulcast 0131	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00	\$ 16,826.93		
Xpress Bets Live 0131	\$ -	\$ -	\$ -	\$ -	\$ -		
Xpress Bets Simulcast 0131	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	\$ 5,133.88		
NYRA Live 0131	\$ -	\$ -	\$ -	\$ -	\$ -		
NYRA Simulcast 0131	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ 3,897.16		
Grand Total	\$547,234.39	\$0.00	\$0.00	\$547,234.39	\$575,046.73		

Row Labels	Budget Projections			Current Budget	Actuals To Date		% BFY Passed
	Initial Projection	Approved Adjustments	Proposed Adjustments	(Initial+Bal Fwd+Apvd Adjmts)	Total	%Spent	
10500021/ S promo							
TT LOANS AND SPECIAL PAYMENTS	\$ 146,000.00	\$ -	\$ -	\$ 146,000.00	\$ 192,971.10		100%
Revenue Projections							
Revenues	Initial Projection	Approved Adjustments	Proposed Adjustments	Current Budget (Initial+Apvd Adjmts)	Actuals To Date Total		
Suffolk Promotional Fund Beginning Balance 7205	\$ 75,776.00	\$ -	\$ -	\$ 75,776.00	\$ 151,152.93		
Plainridge Import Suffolk Simulcast 0131	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	\$ 20,275.16		
Raynham Import Suffolk Simulcast 0131	\$ 16,000.00	\$ -	\$ -	\$ 16,000.00	\$ 10,733.08		
Suffolk Import Running Horse Simulcast 0131	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	\$ 33,482.21		
Suffolk Racing Running Horse Live 0131	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 3,189.81		
TVG Live 0131	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ 194.94		
TVG Simulcast 0131	\$ 55,000.00	\$ -	\$ -	\$ 55,000.00	\$ 64,176.61		
Twin Spires Live 0131	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 118.65		
Twin Spires Simulcast 0131	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00	\$ 31,818.67		
Xpress Bets Live 0131	\$ 50.00	\$ -	\$ -	\$ 50.00	\$ 66.00		
Xpress Bets Simulcast 0131	\$ 13,000.00	\$ -	\$ -	\$ 13,000.00	\$ 16,795.20		
NYRA Live 0131	\$ 3.00	\$ -	\$ -	\$ 3.00	\$ 47.62		

NYRA Simulcast 0131	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 15,623.98
Grand Total	\$270,129.00	\$0.00	\$0.00	\$270,129.00	\$347,674.86

Budget Projections							
Row Labels	Initial Projection	Approved Adjustments	Proposed Adjustments	Current Budget (Initial+Bal Fwd+Apvd Adjmts)	Actuals To Date Total	%Spent	% BFY Passed
10500022/ S Cap							
TT LOANS AND SPECIAL PAYMENTS	\$ 525,500.00	\$ -	\$ -	\$ 525,500.00	\$ 110,176.70		100%
Revenue Projections							
Revenues	Initial Projection	Approved Adjustments	Proposed Adjustments	Current Budget (Initial+Apvd Adjmts)	Actuals To Date Total		
Suffolk Capital Improvement Fund Beginning Balance							
7205	\$ 848,696.04	\$ -	\$ -	\$ 848,696.04	\$ 2,249,896.86		
Plainridge Import Suffolk Simulcast 0131	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00	\$ 89,788.12		
Raynham Import Suffolk Simulcast 0131	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	\$ 33,590.23		
Suffolk Import Running Horse Simulcast 0131	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00	\$ 141,767.57		
Suffolk Racing Running Horse Live 0131	\$ 9,000.00	\$ -	\$ -	\$ 9,000.00	\$ 9,131.30		
TVG Live 0131	\$ 600.00	\$ -	\$ -	\$ 600.00	\$ 455.98		
TVG Simulcast 0131	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00	\$ 231,178.99		
Twin Spires Live 0131	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ 284.12		
Twin Spires Simulcast 0131	\$ 120,000.00	\$ -	\$ -	\$ 120,000.00	\$ 120,898.59		
Xpress Bets Live 0131	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 172.73		
Xpress Bets Simulcast 0131	\$ 45,000.00	\$ -	\$ -	\$ 45,000.00	\$ 58,449.14		
NYRA Live 0131	\$ 30.00	\$ -	\$ -	\$ 30.00	\$ 104.92		
NYRA Simulcast 0131	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 58,331.73		
Grand Total	\$1,584,726.04	\$0.00	\$0.00	\$1,584,726.04	\$2,994,050.28		

Budget Projections							
Row Labels	Initial Projection	Approved Adjustments	Proposed Adjustments	Current Budget (Initial+Bal Fwd+Apvd Adjmts)	Actuals To Date Total	%Spent	% BFY Passed
10500140							
TT LOANS AND SPECIAL PAYMENTS	\$ 721,350.00	\$ -	\$ -	\$ 721,350.00	\$ 650,436.85		100%



TO: Chair Judd-Stein, Commissioners Cameron, O'Brien, Stebbins, and Zuniga

FROM: Mark Vander Linden, Director of Research and Responsible Gaming

Cc: Dr. Thomas Land, MGC Research Consultant

DATE: September 24, 2020

RE: Status update on the implementation of Section 97

Background

M.G.L. Chapter 194 Section 97 requires each gaming licensee to provide the MGC with customer tracking data collected through their loyalty programs. The intent of the data is to be used by qualified researchers to develop a better understanding of gambling disorders and measures to mitigate harm. The exact language is provided on the second page of this memo.

To avoid the risk of proprietary player data information being misused by competitors, the MGC agreed to delay the implementation of Section 97 until all three gaming licensees were operational.

Current status

Over the spring and summer, several activities have been underway that support the implementation of Section 97.

- In June 2020, the MGC launched the MA Open Data Exchange (MODE). MODE invites researchers of all disciplines to use available gaming-related data to advance the empirical evidence and knowledge base about the social and economic effects of casinos on individuals and communities. The MODE section of the website features a convenient and easy-to-use online application to facilitate researcher access, data sharing, and analysis. While MODE does not currently offer an option for using the player data outlined in Section 97, it's envisioned that once a data channel is established, it will be an ideal environment for doing so. Thus far, two researchers have submitted applications through MODE. (Note: MODE is not a direct access point for downloading data. It is an online location where researchers can find application materials to request secure use of MGC data.)
- The MGC has leveraged the talents of the Research Review Committee. Co-facilitated by myself and Dr. Thomas Land, this group has met several times to discuss the structure of the data, variables to be gathered, and frequency of transfer. A subset of the group has consulted with



Massachusetts Gaming Commission

outside experts from the [Center for Health Information and Analysis](#) (CHIA), [Gaming Research Exchange of Ontario](#) (GREO), and MA Department of Public Health.

- The MGC has received preliminary information on the file size from each licensee. This is an important consideration when considering the frequency and elements of the data to be transferred. MGM has provided more detailed information about the data elements.

Next Steps

Over the next few months, we plan to:

- Examine similar open data models where data is made accessible to researchers.
- Work with researchers in the field of gambling studies to identify the best format for the player data (i.e., summarized or transactional) such that researchers will have maximum flexibility to use the data for the purposes specified in Section 97.
- Work with licensees to identify raw data elements captured by licensees that can be used separately or in combination to track the frequency of play, length of play, speed of play, denomination of play, amounts wagered and returned, and characteristics of games played.
- Pull all involved parties together to finalize a comprehensive data dictionary of all variables and data tables; explain the method for secure storage and use of the data; and establish the schedule for secure delivery of data files.
- With additional information, work with the licensees to better estimate the file size of the data file to be delivered.
- Work with the Department of Public Health (DPH) to expand the current ISA with MGC such that it includes hosting the player card data, including ongoing costs for hosting the player card data as part of DPH's Public Health Data Warehouse and possible linkage to other DPH data sets.
- work with DPH to develop usage levels for the player card data. (e.g., these could include finalized summary tables, summary tables that could be managed and manipulated by users, and transactional records of activity for individual players).
- Develop a secure access plan for the use of the player card data, whether it be separate from other available data sets or in combination with them. (Note: It isn't anticipated that any applicant will ever have direct access to any player card data in transactional format. At all times, it will be fully anonymized and shielded from view.)
- Establish a date with licensees for the delivery of initial test files of player card data.

Chapter 194 of the Acts of 2011 ("The Gaming Act") SECTION 97.

Notwithstanding any general or special law or rule or regulation to the contrary, a gaming establishment shall supply the Massachusetts gaming commission with customer tracking data collected or generated by loyalty programs, player tracking software, player card systems, online



Massachusetts Gaming Commission

gambling transactions or any other information system. The commission shall contract with an experienced nonprofit research entity to develop an anonymizing system that automatically removes from the data: (a) personally identifying information, including player name, street address, bank or credit information and the last 4 digits of a player's zip code, in compliance with section 2 of chapter 93H of the General Laws; and (b) game identifying information, including game name and device manufacturing company, in protection of corporate intellectual property. The data shall retain information on player characteristics including, but not limited to, gender, age and region of residence, player behavior including, but not limited to, frequency of play, length of play, speed of play, denomination of play, amounts wagered and, if applicable, number of lines or hands played and characteristics of games played including, but not limited to, reel configuration, return-to-player or RTP, volatility index and denomination. The commission shall convey the anonymized data to a research facility which shall make the data available to qualified researchers for the purposes of: (1) conducting analyses that improve understanding of how gambling addiction develops and progresses; (2) developing evidence-based harm minimization strategies; and (3) developing evidence-based systems to monitor, detect and intervene in high-risk gambling. The commission shall request reports on researcher analyses of the behavioral data, which could provide informed recommendation to the general court relative to more effective regulation of gambling operations. The commission may directly initiate studies assessing the effectiveness of any specific measures, programs or interventions which the commonwealth has implemented in gaming operations and which might be illuminated through the behavioral data in question.



Massachusetts Gaming Commission



The Massachusetts Gaming Commission Equity and Inclusion Working Group

We value a diverse workforce and supplier base, and an inclusive culture internally and among our partners in the Massachusetts Gaming Industry.

Statement of Purpose

The MGC is committed to racial equity and justice, diversity, and inclusion and expects the same of its employees, licensees, and other stakeholders.

In our society at large there are systems, policies and practices that continue to yield inequitable outcomes. As a result of these systems, communities of color are disproportionately negatively affected and/or afforded benefits and opportunities to a lesser degree. Although the MGC remains committed to safeguarding all protected classes from discrimination, recent national events have underscored the urgency for all of us, as an agency, to take action on racial equity.

We recognize that, in addressing systemic issues, everyone who is part of any system has an opportunity and responsibility to examine how those systems work and to dismantle barriers obstructing racial equity.

We embrace anti-racism as a guiding principle. Anti-racism ¹ (in contrast to an absence of racism) calls for proactiveness. On the topic of racial equity, neutrality is insufficient, preserves the status quo, and is equivalent to an abdication of moral obligation. As such, the MGC adopts these principles and pledges to follow a proactive approach of continuous engagement towards developing and ensuring an environment of equity and justice.

¹ The term anti-racist is described in the book "How to be an Anti-Racist" by Ibram X. Kendi

Equity and Inclusion Action Plan

The Chair of the Massachusetts Gaming Commission convened the Equity and Inclusion Working Group in an effort to consider and examine relevant operations within the MGC and create an on-going action plan to address racial inequity. The Plan will be supported and executed by the entire MGC team. The Executive Director will be accountable for the Plan's implementation.

Initial Action Items:

1. **Culture:** Develop and sustain an agency-wide internal culture of proactive inclusion where everyone can belong, contribute and succeed. Strategies include:
 - a. **Training:** Provide training and education on such relevant topics as unconscious bias, diversity and inclusion; racial discrimination; communication and social media use; etc. Create a resource library.
 - b. **Communication and Reporting:** Proactively enhance transparency by increasing communication and reporting on existing and future anti-racism efforts.
 - c. **Celebrate our Community:** Organize a voluntary "Culture Club" to share experiences, literature, and other forms of expression and resources to enrich the understanding of different cultures, histories, and experiences.
2. **Regulatory Review:** As part of an agency-wide regulatory review (conducted no less than every three years), include a criterion that requires each regulation to be reviewed through an anti-racist lens, ensuring that the regulation (i) does not result in a disproportionate negative impact on and (ii) eliminates barriers to opportunities for individuals and/or communities of color.

3. **Customer Service:** Examine MGC's policies, procedures, and the implementation of practices with respect to our customer service and community outreach in order to ensure fair and equitable processes and accessibility to advance economic prosperity for individuals and communities of color.
4. **Hiring and Retention:** Review and enhance MGC's internal hiring and retention practices with the objective of increasing and elevating diverse representation throughout the MGC. Areas of focus and strategies include job descriptions, outreach and recruitment, mentoring and development, and retention efforts. The MGC will continue to publicly monitor and prioritize licensees' hiring and retention practices with respect to diversity and to encourage increased representation and elevation of diverse employees.
5. **Procurement Practices:** Reexamine and revise procurement policies, procedures, and practices to maximize the MGC's and licensees' minority-owned business spend.

The Working Group will periodically report to the Commission publicly on these on-going efforts.