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Table GCRQ4FY13 (1-3)
No. 52-54 (2013)
April 15, 2013

GROSS CASINO REVENUE:

Quarterly Distributions and Year to Date, Fiscal Year 2013

The first Ohio casinos opened in May 2012 in Cleveland and Toledo, followed by the opening of the Columbus facility in October 2012. Operations began in Cincinnati in March 2013. Each casino is required to file and remit taxes to the state of Ohio daily. Revenue accumulates in the Casino Tax Revenue Fund; payments are made by the Ohio Department of Taxation on the last day of the month following the end of a calendar quarter. Pursuant to the funding shares prescribed by Ohio Revised Code section 5753.03(D); money is transferred from the Ohio Casino Tax Revenue Fund into the separate funds shown:

- 5.00% Gross Casino Revenue Host City Fund
- 34.0% Gross Casino Revenue County Student Fund
- 51.0% Gross Casino Revenue County Fund
- 3.0% Casino Control Commission Fund - one percent (1%) of the amount deposited into this fund is subsequently transferred to the Casino Tax Administration Fund.
- 3.0% Ohio State Racing Commission Fund
- 2.0% Law Enforcement Training Fund (Ohio Attorney General's Office) - eighty-five percent (85%) of the amount deposited is subsequently transferred into the Police Officer Training Academy Fund; and fifteen percent (15%) is transferred into the Criminal Justice Services Casino Tax Revenue Fund
- 2.0% Problem Gambling & Addictions Fund (Alcohol and Drug Addictions Services)

Table GCRQ4-1 shows each quarterly distribution of Ohio's gross casino revenue tax for fiscal year 2013 (FY13), occurring in July 2012, October 2012, January 2013 and April 2013. The first two quarters of FY13 reflect taxes collected from the Cleveland and Toledo facilities; the Columbus facility's tax collections are included in the third quarter; collections from Cincinnati's facility appear in the last quarter of FY13. In this last quarter, a total of \$62.9 million was distributed to seven separate funds including 88 county treasurers, and 8 eligible municipalities (distributions are made to school districts semi-annually). The amounts distributed were based on tax collections received during the third quarter of calendar year 2012 (October 2012 distribution), the last quarter of calendar year 2012 (January 2013 distribution) and the first quarter of calendar year 2013 (April 2013 distribution). Total fiscal year-to-date distributions were \$174.6 million.

Table GCRQ4-2 shows the distributions made from the county fund to each county. Distributions from the county fund are based upon each county's proportionate share of population. Furthermore, the most populated city located in a county with population over 80,000 (according to the 2000 Census) receives fifty percent (50%) of the amount otherwise allocated to the county. The cities receiving fifty percent (50%) of the county distribution are: Akron, Canton, Cincinnati, Cleveland, Columbus, Dayton, Toledo and Youngstown. (These municipal distributions appear on table GCRQ4-3.) In this quarter, \$32.1 million was distributed from this fund with \$24.6 million distributed to each county and \$7.5 million to the most populated cities. Total fiscal year-to-date, a total of \$89.0 million was transferred from the fund, with \$68.3 million being distributed to each county and \$20.7 million being distributed to eligible municipalities.

Table GCRQ4-3 shows the distributions to municipalities from the county fund and the host city fund. The host cities receive five percent (5%) of the gross casino tax revenue collected at the casino within that respective city during the previous quarter. Combined with the distributions made to eligible municipalities from the county fund, this table shows a total of approximately \$10.6 million distributed to municipalities in the final quarter of FY13. Total FY13 distributions to municipalities were \$29.5 million.

Ohio's Gross Casino Tax Revenues, Quarterly Distributions and Year to Date, Fiscal Year 2013

<u>Total Allocations by Fund</u>	DISTRIBUTIONS				Total Fiscal Year to Date
	<u>July 2012</u>	<u>October 2012</u>	<u>January 2013</u>	<u>April 2013</u>	
5JJ0 Host City Fund (5JJ0)	\$988,007	\$1,971,982	\$2,620,881	\$3,146,769	\$8,727,638
5JH0 Student Fund (5JH0)	6,718,445	13,409,474	17,821,991	21,398,029	59,347,940
5JG0 County Fund (5JG0)	10,077,668	20,114,212	26,732,987	32,097,043	89,021,910
5HS0 Casino Control Commission Fund (5HS0)	592,804	1,183,189	1,572,529	1,888,061	5,236,583
5JK0 Ohio State Racing Commission Fund (5JK0)	592,804	1,183,189	1,572,529	1,888,061	5,236,583
5JN0 Law Enforcement Training Fund (5JN0)	395,203	788,793	1,048,352	1,258,708	3,491,055
5JL0 Problem Gambling & Addictions Fund (5JL0)	<u>395,203</u>	<u>788,793</u>	<u>1,048,352</u>	<u>1,258,708</u>	<u>3,491,055</u>
Total deposits	\$19,760,133	\$39,439,631	\$52,417,622	\$62,935,379	\$174,552,764

Ohio's Gross Casino Tax Revenues, Quarterly Distributions and Year to Date, Fiscal Year 2013

		DISTRIBUTIONS				
<u>County Name</u>		<u>July 2012</u>	<u>October 2012</u>	<u>January 2013</u>	<u>April 2013</u>	<u>Total Fiscal Year to Date</u>
Total Distribution Amounts		\$7,729,875	\$15,428,207	\$20,505,007	\$24,609,780	\$68,272,868
1	Adams	\$24,839.44	\$49,578	\$65,891	\$78,823	\$219,131
2	Allen	\$92,610.19	\$184,842	\$245,667	\$292,329	\$815,449
3	Ashland	\$46,397.62	\$92,606	\$123,079	\$147,253	\$409,335
4	Ashtabula	\$88,464.75	\$176,569	\$234,670	\$279,117	\$778,820
5	Athens	\$56,537.31	\$112,844	\$149,976	\$178,788	\$498,145
6	Auglaize	\$40,012.31	\$79,861	\$106,140	\$127,426	\$353,441
7	Belmont	\$61,235.29	\$122,221	\$162,439	\$193,710	\$539,605
8	Brown	\$39,007.59	\$77,856	\$103,475	\$123,395	\$343,734
9	Butler	\$322,974.69	\$644,631	\$856,754	\$1,030,369	\$2,854,729
10	Carroll	\$25,124.01	\$50,145	\$66,646	\$79,482	\$221,398
11	Champaign	\$34,737.33	\$69,333	\$92,148	\$110,005	\$306,223
12	Clark	\$120,191.42	\$239,892	\$318,831	\$381,481	\$1,060,396
13	Clermont	\$173,829.81	\$346,950	\$461,118	\$553,527	\$1,535,425
14	Clinton	\$36,598.37	\$73,047	\$97,084	\$116,458	\$323,188
15	Columbiana	\$93,898.60	\$187,414	\$249,084	\$296,127	\$826,524
16	Coshocton	\$32,258.27	\$64,385	\$85,571	\$102,259	\$284,473
17	Crawford	\$37,874.56	\$75,595	\$100,470	\$119,135	\$333,074
18	Cuyahoga	\$554,424.21	\$1,106,586	\$1,470,719	\$1,758,729	\$4,890,458
19	Darke	\$46,097.34	\$92,007	\$122,282	\$145,988	\$406,374
20	Defiance	\$33,942.11	\$67,746	\$90,038	\$107,536	\$299,262
21	Delaware	\$155,675.09	\$310,715	\$412,959	\$503,414	\$1,382,763
22	Erie	\$66,996.48	\$133,720	\$177,721	\$212,414	\$590,851
23	Fairfield	\$128,374.93	\$256,226	\$340,540	\$410,030	\$1,135,171
24	Fayette	\$25,301.20	\$50,499	\$67,116	\$80,297	\$223,213
25	Franklin	\$514,490.90	\$1,026,882	\$1,364,788	\$1,662,009	\$4,568,170
26	Fulton	\$37,107.27	\$74,063	\$98,434	\$118,201	\$327,806
27	Gallia	\$27,033.93	\$53,958	\$71,713	\$85,379	\$238,083
28	Geauga	\$81,379.36	\$162,427	\$215,875	\$260,464	\$720,144
29	Greene	\$142,149.40	\$283,719	\$377,079	\$454,830	\$1,257,777
30	Guernsey	\$34,852.56	\$69,563	\$92,453	\$110,705	\$307,574
31	Hamilton	\$349,320.76	\$697,216	\$926,642	\$1,114,975	\$3,088,154
32	Hancock	\$65,516.90	\$130,766	\$173,796	\$210,392	\$580,472
33	Hardin	\$27,950.48	\$55,787	\$74,144	\$87,934	\$245,816
34	Harrison	\$13,835.58	\$27,615	\$36,702	\$43,691	\$121,842
35	Henry	\$24,497.26	\$48,895	\$64,984	\$77,975	\$216,351
36	Highland	\$37,912.96	\$75,671	\$100,572	\$119,550	\$333,705
37	Hocking	\$25,658.23	\$51,212	\$68,063	\$81,389	\$226,323

DISTRIBUTIONS

	<u>County Name</u>	<u>July 2012</u>	<u>October 2012</u>	<u>January 2013</u>	<u>April 2013</u>	<u>Total Fiscal Year to Date</u>
38	Holmes	\$37,313.28	\$74,474	\$98,981	\$119,625	\$330,393
39	Huron	\$51,934.47	\$103,657	\$137,766	\$164,819	\$458,177
40	Jackson	\$28,968.29	\$57,818	\$76,844	\$91,624	\$255,255
41	Jefferson	\$60,080.43	\$119,916	\$159,375	\$190,146	\$529,517
42	Knox	\$53,487.37	\$106,756	\$141,886	\$168,781	\$470,911
43	Lake	\$200,668.21	\$400,518	\$532,312	\$638,319	\$1,771,817
44	Lawrence	\$54,547.08	\$108,872	\$144,697	\$172,685	\$480,801
45	Licking	\$145,991.94	\$291,388	\$387,272	\$465,812	\$1,290,465
46	Logan	\$39,881.37	\$79,600	\$105,793	\$126,434	\$351,708
47	Lorain	\$263,280.95	\$525,488	\$698,404	\$838,216	\$2,325,389
48	Lucas	\$192,041.71	\$383,300	\$509,428	\$608,895	\$1,693,665
49	Madison	\$37,885.04	\$75,615	\$100,497	\$119,703	\$333,701
50	Mahoning	\$103,557.31	\$206,692	\$274,706	\$326,893	\$911,849
51	Marion	\$57,796.92	\$115,358	\$153,318	\$184,165	\$510,638
52	Medina	\$151,241.60	\$301,866	\$401,198	\$482,903	\$1,337,209
53	Meigs	\$20,670.44	\$41,257	\$54,832	\$65,597	\$182,356
54	Mercer	\$35,647.77	\$71,150	\$94,563	\$113,647	\$315,008
55	Miami	\$89,784.59	\$179,203	\$238,171	\$286,543	\$793,702
56	Monroe	\$12,731.35	\$25,411	\$33,772	\$40,451	\$112,366
57	Montgomery	\$234,638.26	\$468,319	\$622,424	\$742,807	\$2,068,188
58	Morgan	\$13,123.28	\$26,193	\$34,812	\$41,458	\$115,586
59	Morrow	\$30,425.17	\$60,726	\$80,709	\$97,140	\$269,000
60	Muskingum	\$75,276.87	\$150,247	\$199,687	\$238,972	\$664,182
61	Noble	\$12,833.48	\$25,615	\$34,043	\$40,535	\$113,026
62	Ottawa	\$36,134.86	\$72,122	\$95,855	\$114,937	\$319,049
63	Paulding	\$16,951.86	\$33,835	\$44,968	\$53,647	\$149,401
64	Perry	\$31,689.14	\$63,249	\$84,062	\$100,134	\$279,134
65	Pickaway	\$48,874.06	\$97,549	\$129,648	\$156,809	\$432,880
66	Pike	\$24,989.58	\$49,877	\$66,290	\$79,185	\$220,341
67	Portage	\$141,082.71	\$281,590	\$374,250	\$448,891	\$1,245,813
68	Preble	\$36,734.54	\$73,319	\$97,446	\$116,458	\$323,957
69	Putnam	\$29,935.47	\$59,749	\$79,410	\$95,083	\$264,177
70	Richland	\$107,812.73	\$215,186	\$285,994	\$341,074	\$950,067
71	Ross	\$68,304.09	\$136,329	\$181,190	\$215,280	\$601,104
72	Sandusky	\$53,015.13	\$105,814	\$140,633	\$168,239	\$467,701
73	Scioto	\$69,201.44	\$138,120	\$183,570	\$218,194	\$609,086
74	Seneca	\$49,292.18	\$98,383	\$130,757	\$155,750	\$434,183
75	Shelby	\$43,040.42	\$85,905	\$114,173	\$136,702	\$379,820
76	Stark	\$163,708.02	\$326,748	\$434,268	\$521,133	\$1,445,857
77	Summit	\$235,611.55	\$470,262	\$625,006	\$751,823	\$2,082,702
78	Trumbull	\$182,668.00	\$364,591	\$484,563	\$576,662	\$1,608,484
79	Tuscarawas	\$80,750.87	\$161,172	\$214,208	\$256,883	\$713,013
80	Union	\$46,058.07	\$91,928	\$122,178	\$146,566	\$406,731
81	Van Wert	\$24,966.01	\$49,830	\$66,227	\$79,919	\$220,942
82	Vinton	\$11,668.15	\$23,289	\$30,952	\$36,809	\$102,718
83	Warren	\$187,596.43	\$374,427	\$497,636	\$604,007	\$1,663,667
84	Washington	\$53,906.37	\$107,593	\$142,997	\$170,922	\$475,419
85	Wayne	\$100,044.74	\$199,681	\$265,388	\$319,318	\$884,432

DISTRIBUTIONS

	<u>County Name</u>	<u>July 2012</u>	<u>October 2012</u>	<u>January 2013</u>	<u>April 2013</u>	<u>Total Fiscal Year to Date</u>
86	Williams	\$32,818.68	\$65,503	\$87,058	\$104,299	\$289,680
87	Wood	\$110,296.15	\$220,142	\$292,582	\$356,442	\$979,462
88	Wyandot	\$19,808.01	\$39,535	\$52,545	\$62,855	\$174,743

Ohio's Gross Casino Tax Revenues, Quarterly Distributions and Year to Date, Fiscal Year 2013

DISTRIBUTIONS

County	Municipality	Most Populated			Most Populated			Most Populated			Most			Total Fiscal Year to Date	
		City Distribution Amount	Host City Distribution Amount	Total Distribution July 2012	City Distribution Amount	Host City Distribution Amount	Total Distribution October 2012	City Distribution Amount	Host City Distribution Amount	Total Distribution January 2013	Populated City Distribution Amount	Host City Distribution Amount	Total Distribution April 2013		
18	Cuyahoga	Cleveland	\$554,424	\$648,431	\$1,202,856	\$1,106,586	\$1,115,280	\$2,221,866	\$1,470,719	\$1,064,842	\$2,535,561	\$1,758,729	\$1,108,096	\$2,866,825	\$8,827,107
25	Franklin	Columbus	\$514,491		\$514,491	\$1,026,882		\$1,026,882	\$1,364,788	\$861,735	\$2,226,522	\$1,662,009	\$967,014	\$2,629,023	\$6,396,919
31	Hamilton	Cincinnati	\$349,321		\$349,321	\$697,216		\$697,216	\$926,642		\$926,642	\$1,114,975	\$285,043	\$1,400,018	\$3,373,197
48	Lucas	Toledo	\$192,042	\$339,575	\$531,617	\$383,300	\$856,701	\$1,240,001	\$509,428	\$694,305	\$1,203,733	\$608,895	\$786,616	\$1,395,511	\$4,370,862
50	Mahoning	Youngstown	\$103,557		\$103,557	\$206,692		\$206,692	\$274,706		\$274,706	\$326,893		\$326,893	\$911,849
57	Montgomery	Dayton	\$234,638		\$234,638	\$468,319		\$468,319	\$622,424		\$622,424	\$742,807		\$742,807	\$2,068,188
76	Stark	Canton	\$163,708		\$163,708	\$326,748		\$326,748	\$434,268		\$434,268	\$521,133		\$521,133	\$1,445,857
77	Summit	Akron	\$235,612		\$235,612	\$470,262		\$470,262	\$625,006		\$625,006	\$751,823		\$751,823	\$2,082,702
Total Distribution Amounts			\$2,347,793	\$988,007	\$3,335,799	\$4,686,005	\$1,971,982	\$6,657,986	\$6,227,980	\$2,620,881	\$8,848,861	\$7,487,264	\$3,146,769	\$10,634,033	\$29,476,680