

**LORAIN COUNTY  
GENERAL FUND REVENUE  
MONTH-TO-MONTH COMPARISON  
2023 vs 2022**

**EXHIBIT A**

	<b>2023 ACT. DEC REVENUE TOTALS</b>	<b>2022 ACT. DEC REVENUE TOTALS</b>	<b>DIFFERENCE BETWEEN 2023 VS 2022 RECEIPTS</b>	<b>% DIFFERENCE INCREASE (DECREASE) RECEIPTS</b>
SALES TAX	\$ 2,155,891	\$ 2,256,049	\$ (100,158)	(4.44%)
REAL ESTATE	\$ -	\$ -	\$ -	0.00%
CASINO REVENUE	\$ -	\$ -	\$ -	0.00%
CONVEYANCE FEES	\$ 521,439	\$ 532,532	\$ (11,093)	(2.08%)
LOCAL GOVERNMENT	\$ 328,874	\$ 317,593	\$ 11,281	3.55%
AUDITOR FEES	\$ 167	\$ -	\$ 167	0.00%
TREASURER'S INTEREST	\$ 395,147	\$ 361,786	\$ 33,361	9.22%
RECORDER FEES	\$ 107,191	\$ 95,895	\$ 11,296	11.78%
HOMESTEAD & ROLLBACK	\$ -	\$ -	\$ -	0.00%
DEFENSE OF INDIGENTS	\$ 273,319	\$ 223,897	\$ 49,422	22.07%
OTHER RECEIPTS	\$ 4,334,810	\$ 2,205,437	\$ 2,129,373	96.55%
<b>TOTALS</b>	<b>\$ 8,116,838</b>	<b>\$ 5,993,189</b>	<b>\$ 2,123,649</b>	<b>35.43%</b>
<b>LESS NONOPERATING RECEIPTS:</b>				
TRANSFERS-IN	\$ 1,000,000	\$ 33,908		
ADVANCES-IN	\$ 1,700,000	\$ 97,896		
<b>TOTAL OPERATING RECEIPTS</b>	<b>\$ 5,416,838</b>	<b>\$ 5,861,386</b>	<b>\$ (444,548)</b>	<b>(7.58%)</b>

**LORAIN COUNTY  
GENERAL FUND REVENUE  
YEAR-TO-DATE COMPARISON  
2023 VS 2022**

	<b>2023 ESTIMATED RESOURCES</b>	<b>2023 JAN-DEC REVENUE TOTALS</b>	<b>2022 JAN-DEC REVENUE TOTALS</b>	<b>Y-T-D DIFFERENCE BETWEEN 2023 VS 2022 RECEIPTS</b>	<b>Y-T-D % DIFFERENCE INCREASE (DECREASE) RECEIPTS</b>
SALES TAX	\$ 27,388,385	\$ 27,388,385	\$ 26,309,151	\$ 1,079,234	4.10%
REAL ESTATE	\$ 9,735,505	\$ 9,735,505	\$ 9,861,877	\$ (126,372)	(1.28%)
CASINO REVENUE	\$ 4,546,852	\$ 4,546,852	\$ 4,516,995	\$ 29,857	0.66%
CONVEYANCE FEES	\$ 6,331,165	\$ 6,422,567	\$ 7,460,933	\$ (1,038,366)	(13.92%)
LOCAL GOVERNMENT	\$ 3,759,924	\$ 3,759,924	\$ 3,671,926	\$ 87,998	2.40%
AUDITOR FEES	\$ 1,540,249	\$ 1,540,249	\$ 1,476,114	\$ 64,135	4.34%
TREASURER'S INTEREST	\$ 5,728,662	\$ 5,848,220	\$ 2,110,666	\$ 3,737,554	177.08%
RECORDER FEES	\$ 936,414	\$ 974,205	\$ 1,284,811	\$ (310,606)	(24.18%)
HOMESTEAD & ROLLEBACK	\$ 1,209,631	\$ 1,209,632	\$ 1,295,605	\$ (85,973)	(6.64%)
DEFENSE OF INDIGENTS	\$ 2,606,178	\$ 2,606,178	\$ 2,773,842	\$ (167,664)	(6.04%)
OTHER RECEIPTS	\$ 19,239,653	\$ 19,338,467	\$ 21,331,196	\$ (1,992,729)	(9.34%)
<b>TOTALS</b>	<b>\$ 83,022,618</b>	<b>\$ 83,370,184</b>	<b>\$ 82,093,116</b>	<b>\$ 1,277,068</b>	<b>1.56%</b>
LESS NONOPERATING RECEIPTS:					
TRANSFERS-IN	\$ 1,000,000	\$ 1,000,000	\$ 283,075		
ADVANCES-IN	\$ 4,561,872	\$ 4,561,872	\$ 1,097,896		
<b>TOTAL OPERATING RECEIPTS</b>	<b>\$ 77,460,746</b>	<b>\$ 77,808,312</b>	<b>\$ 80,712,145</b>	<b>\$ (2,903,833)</b>	<b>-3.60%</b>

**LORAIN COUNTY  
GENERAL FUND REVENUE  
DECEMBER 2023**

	2023 ESTIMATED RESOURCES	2023 ACT. JAN REVENUE TOTALS	2023 ACT. FEB REVENUE TOTALS	2023 ACT. MAR REVENUE TOTALS	2023 ACT. APR REVENUE TOTALS	2023 ACT. MAY REVENUE TOTALS	2023 ACT. JUN REVENUE TOTALS	2023 ACT. JUL REVENUE TOTALS	2023 ACT. AUG REVENUE TOTALS	2023 ACT. SEP REVENUE TOTALS	2023 ACT. OCT REVENUE TOTALS	2023 ACT. NOV REVENUE TOTALS	2023 ACT. DEC REVENUE TOTALS	2023 Y-T-D REVENUE TOTALS
SALES TAX	\$ 27,388,385	\$ 2,133,409	\$ 2,255,754	\$ 2,525,227	\$ 2,012,981	\$ 2,034,240	\$ 2,229,228	\$ 2,287,535	\$ 2,616,708	\$ 2,456,938	\$ 2,419,597	\$ 2,260,877	\$ 2,155,891	\$ 27,388,385
REAL ESTATE	\$ 9,735,505	\$ -	\$ -	\$ 5,337,666	\$ -	\$ -	\$ -	\$ -	\$ 4,395,602	\$ 2,237	\$ -	\$ -	\$ -	\$ 9,735,505
CASINO REVENUE	\$ 4,546,852	\$ 1,070,776	\$ -	\$ -	\$ 1,223,242	\$ -	\$ -	\$ 1,133,622	\$ -	\$ -	\$ 1,119,212	\$ -	\$ -	\$ 4,546,852
CONVEYANCE FEES	\$ 6,331,165	\$ 389,844	\$ 458,307	\$ 455,734	\$ 488,281	\$ 560,643	\$ 597,423	\$ 651,548	\$ 668,851	\$ 613,175	\$ 577,198	\$ 440,124	\$ 521,439	\$ 6,422,567
LOCAL GOVERNMENT	\$ 3,759,924	\$ 299,051	\$ 348,138	\$ 264,125	\$ 240,690	\$ 347,769	\$ 348,859	\$ 358,717	\$ 268,210	\$ 342,677	\$ 300,089	\$ 312,725	\$ 328,874	\$ 3,759,924
AUDITOR FEES	\$ 1,540,249	\$ -	\$ -	\$ 631,312	\$ 193,356	\$ -	\$ -	\$ -	\$ 605,103	\$ 110,311	\$ -	\$ -	\$ 167	\$ 1,540,249
TREASURER'S INTEREST	\$ 5,728,662	\$ 326,428	\$ 336,879	\$ 663,546	\$ 635,241	\$ 506,561	\$ 358,412	\$ 448,400	\$ 826,980	\$ 600,429	\$ 372,621	\$ 377,576	\$ 395,147	\$ 5,848,220
RECORDER FEES	\$ 936,414	\$ 50,841	\$ 69,500	\$ 75,587	\$ 78,200	\$ 77,625	\$ 90,461	\$ 85,719	\$ 89,318	\$ 85,715	\$ 85,176	\$ 78,872	\$ 107,191	\$ 974,205
HOMESTEAD & ROLLBACK	\$ 1,209,631	\$ -	\$ -	\$ -	\$ 601,459	\$ -	\$ -	\$ -	\$ 601,969	\$ 2,719	\$ 3,485	\$ -	\$ -	\$ 1,209,632
DEFENSE OF INDIGENTS	\$ 2,606,178	\$ 221,098	\$ 259,990	\$ 178,212	\$ 378,209	\$ 142,614	\$ 337,031	\$ 5,255	\$ 331,279	\$ 271,783	\$ 205,764	\$ 1,624	\$ 273,319	\$ 2,606,178
OTHER RECEIPTS	\$ 19,239,653	\$ 434,496	\$ 761,315	\$ 1,339,781	\$ 892,497	\$ 1,095,275	\$ 602,995	\$ 1,255,051	\$ 1,401,067	\$ 3,454,442	\$ 1,798,343	\$ 1,968,395	\$ 4,334,810	\$ 19,338,467
<b>TOTALS</b>	<b>\$ 83,022,618</b>	<b>\$ 4,925,943</b>	<b>\$ 4,489,883</b>	<b>\$ 11,471,190</b>	<b>\$ 6,744,156</b>	<b>\$ 4,764,727</b>	<b>\$ 4,564,409</b>	<b>\$ 6,225,847</b>	<b>\$ 11,805,087</b>	<b>\$ 7,940,426</b>	<b>\$ 6,881,485</b>	<b>\$ 5,440,193</b>	<b>\$ 8,116,838</b>	<b>\$ 83,370,184</b>

**LORAIN COUNTY  
GENERAL FUND REVENUE  
DECEMBER 2022**

	2022 ESTIMATED RESOURCES	2022 ACT. JAN REVENUE TOTALS	2022 ACT. FEB REVENUE TOTALS	2022 ACT. MAR REVENUE TOTALS	2022 ACT. APR REVENUE TOTALS	2022 ACT. MAY REVENUE TOTALS	2022 ACT. JUN REVENUE TOTALS	2022 ACT. JUL REVENUE TOTALS	2022 ACT. AUG REVENUE TOTALS	2022 ACT. SEP REVENUE TOTALS	2022 ACT. OCT REVENUE TOTALS	2022 ACT. NOV REVENUE TOTALS	2022 ACT. DEC REVENUE TOTALS	2022 Y-T-D REVENUE TOTALS
SALES TAX	\$ 26,309,151	\$ 2,063,740	\$ 2,136,908	\$ 2,395,747	\$ 1,844,095	\$ 1,898,742	\$ 2,292,189	\$ 2,169,461	\$ 2,414,485	\$ 2,338,692	\$ 2,244,274	\$ 2,254,769	\$ 2,256,049	\$ 26,309,151
REAL ESTATE	\$ 9,861,877	\$ -	\$ -	\$ 5,441,491	\$ -	\$ -	\$ -	\$ -	\$ 4,420,386	\$ -	\$ -	\$ -	\$ -	\$ 9,861,877
CASINO REVENUE	\$ 4,516,995	\$ 1,054,235	\$ -	\$ -	\$ 1,133,494	\$ -	\$ -	\$ 1,183,313	\$ -	\$ -	\$ 1,145,953	\$ -	\$ -	\$ 4,516,995
CONVEYANCE FEES	\$ 7,426,939	\$ 543,312	\$ 426,593	\$ 584,941	\$ 569,763	\$ 635,391	\$ 749,271	\$ 681,975	\$ 807,768	\$ 726,329	\$ 706,835	\$ 496,223	\$ 532,532	\$ 7,460,933
LOCAL GOVERNMENT	\$ 3,671,925	\$ 291,612	\$ 326,770	\$ 247,116	\$ 239,113	\$ 421,322	\$ 314,455	\$ 346,643	\$ 259,763	\$ 319,146	\$ 296,512	\$ 291,881	\$ 317,593	\$ 3,671,926
AUDITOR FEES	\$ 1,476,114	\$ -	\$ -	\$ 796,779	\$ -	\$ 29	\$ -	\$ -	\$ 675,530	\$ 3,776	\$ -	\$ -	\$ -	\$ 1,476,114
TREASURER'S INTEREST	\$ 2,018,102	\$ 50,038	\$ 69,283	\$ 189,483	\$ 60,739	\$ 95,579	\$ 153,327	\$ 90,731	\$ 205,232	\$ 276,533	\$ 238,847	\$ 319,088	\$ 361,786	\$ 2,110,666
RECORDER FEES	\$ 1,284,809	\$ 54,022	\$ 129,930	\$ 119,824	\$ 126,950	\$ 114,652	\$ 115,511	\$ 115,660	\$ 107,104	\$ 109,742	\$ 107,881	\$ 87,640	\$ 95,895	\$ 1,284,811
HOMESTEAD & ROLLBACK	\$ 1,295,605	\$ -	\$ -	\$ 645,640	\$ -	\$ -	\$ -	\$ -	\$ 643,044	\$ 6,921	\$ -	\$ -	\$ -	\$ 1,295,605
DEFENSE OF INDIGENTS	\$ 2,773,843	\$ 452,662	\$ 3,755	\$ 540,512	\$ 128,914	\$ 238,303	\$ 517,847	\$ 5,518	\$ 2,783	\$ 213,831	\$ 187,405	\$ 258,415	\$ 223,897	\$ 2,773,842
OTHER RECEIPTS	\$ 21,318,178	\$ 334,486	\$ 728,391	\$ 2,229,632	\$ 419,987	\$ 1,543,812	\$ 585,382	\$ 778,407	\$ 1,667,297	\$ 9,235,337	\$ 682,483	\$ 920,545	\$ 2,205,437	\$ 21,331,196
<b>TOTALS</b>	<b>\$ 81,953,538</b>	<b>\$ 4,844,107</b>	<b>\$ 3,821,630</b>	<b>\$ 13,191,165</b>	<b>\$ 4,523,055</b>	<b>\$ 4,947,830</b>	<b>\$ 4,727,982</b>	<b>\$ 5,371,708</b>	<b>\$ 11,203,392</b>	<b>\$ 13,230,307</b>	<b>\$ 5,610,190</b>	<b>\$ 4,628,561</b>	<b>\$ 5,993,189</b>	<b>\$ 82,093,116</b>

**LORAIN COUNTY  
GENERAL FUND REVENUE  
2023 YEAR-TO-DATE VS BUDGET  
2022 YEAR-TO-DATE VS ACUAL**

	<b>2023 ESTIMATED RESOURCES</b>	<b>2023 JAN-DEC REVENUE TOTALS</b>	<b>% VARIANCE RECEIPTS TO BUDGET</b>	<b>2022 JAN-DEC REVENUE TOTALS</b>	<b>2022 JAN-DEC REVENUE TOTALS</b>	<b>% VARIANCE RECEIPTS TO ACTUALS</b>
SALES TAX	\$ 27,388,385	\$ 27,388,385	100.00%	\$ 26,309,151	\$ 26,309,151	100.00%
REAL ESTATE	\$ 9,735,505	\$ 9,735,505	100.00%	\$ 9,861,877	\$ 9,861,877	100.00%
CASINO REVENUE	\$ 4,546,852	\$ 4,546,852	100.00%	\$ 4,516,995	\$ 4,516,995	100.00%
CONVEYANCE FEES	\$ 6,331,165	\$ 6,422,567	101.44%	\$ 7,460,933	\$ 7,460,933	100.00%
LOCAL GOVERNMENT	\$ 3,759,924	\$ 3,759,924	100.00%	\$ 3,671,926	\$ 3,671,926	100.00%
AUDITOR FEES	\$ 1,540,249	\$ 1,540,249	100.00%	\$ 1,476,114	\$ 1,476,114	100.00%
TREASURER'S INTEREST	\$ 5,728,662	\$ 5,848,220	102.09%	\$ 2,110,666	\$ 2,110,666	100.00%
RECORDER FEES	\$ 936,414	\$ 974,205	104.04%	\$ 1,284,811	\$ 1,284,811	100.00%
HOMESTEAD & ROLLBACK	\$ 1,209,631	\$ 1,209,632	100.00%	\$ 1,295,605	\$ 1,295,605	100.00%
DEFENSE OF INDIGENTS	\$ 2,606,178	\$ 2,606,178	100.00%	\$ 2,773,842	\$ 2,773,842	100.00%
OTHER RECEIPTS	\$ 19,239,653	\$ 19,338,467	100.51%	\$ 21,331,196	\$ 21,331,196	100.00%
<b>TOTALS</b>	<b>\$ 83,022,618</b>	<b>\$ 83,370,184</b>	<b>100.42%</b>	<b>\$ 82,093,116</b>	<b>\$ 82,093,116</b>	<b>100.00%</b>

**LORAIN COUNTY  
ESTIMATED REVENUE ANALYSIS  
2023 BUDGET VS 2022 ACTUAL RECEIPTS**

	<b>2023 ESTIMATED RESOURCES</b>	<b>2022 JAN-DEC REVENUE TOTALS</b>	<b>DIFFERENCE BETWEEN 2023 BUDGET VS 2022 RECEIPTS</b>	<b>% VARIANCE RECEIPTS TO BUDGET</b>
SALES TAX	\$ 27,388,385	\$ 26,309,151	\$ 1,079,234	4.10%
REAL ESTATE	\$ 9,735,505	\$ 9,861,877	\$ (126,372)	(1.28%)
CASINO REVENUE	\$ 4,546,852	\$ 4,516,995	\$ 29,857	0.66%
CONVEYANCE FEES	\$ 6,331,165	\$ 7,460,933	\$ (1,129,768)	(15.14%)
LOCAL GOVERNMENT	\$ 3,759,924	\$ 3,671,926	\$ 87,998	2.40%
AUDITOR FEES	\$ 1,540,249	\$ 1,476,114	\$ 64,135	4.34%
TREASURER'S INTEREST	\$ 5,728,662	\$ 2,110,666	\$ 3,617,996	171.41%
RECORDER FEES	\$ 936,414	\$ 1,284,811	\$ (348,397)	(27.12%)
HOMESTEAD & ROLLBACK	\$ 1,209,631	\$ 1,295,605	\$ (85,974)	(6.64%)
DEFENSE OF INDIGENTS	\$ 2,606,178	\$ 2,773,842	\$ (167,664)	(6.04%)
OTHER RECEIPTS	\$ 19,239,653	\$ 21,331,196	\$ (2,091,543)	(9.81%)
<b>TOTALS</b>	<b>\$ 83,022,618</b>	<b>\$ 82,093,116</b>	<b>\$ 929,502</b>	<b>1.13%</b>

**LORAIN COUNTY  
STATE PERMISSIVE  
SALES AND USE TAX DISTRIBUTION  
DECEMBER 2023  
(OCTOBER 2023 Activity)**

EXHIBIT B

	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Regular Sales	\$ 380,245.14	\$ 365,001.07	\$ 376,561.52	\$ 329,494.26	\$ 328,582.27	\$ 375,666.65	\$ 388,695.85	\$ 448,740.40	\$ 441,222.83	\$ 404,690.93	\$ 409,934.56	\$ 390,248.49
Transient Sales	\$ 103,046.95	\$ 102,016.13	\$ 128,056.33	\$ 103,464.70	\$ 101,690.00	\$ 133,983.80	\$ 123,934.36	\$ 128,583.30	\$ 124,278.12	\$ 116,163.33	\$ 124,520.57	\$ 128,427.24
Direct Pay	\$ 25,083.66	\$ 25,387.03	\$ 21,134.14	\$ 25,896.22	\$ 37,347.42	\$ 12,271.94	\$ 16,194.92	\$ 61,287.52	\$ 68,944.32	\$ 68,139.01	\$ 39,266.87	\$ 64,721.88
Seller's Use	\$ 447,697.39	\$ 531,902.89	\$ 627,030.52	\$ 464,268.61	\$ 433,134.17	\$ 510,360.42	\$ 487,237.05	\$ 514,656.12	\$ 503,425.40	\$ 498,875.22	\$ 445,396.27	\$ 443,223.64
Consumer's Use	\$ 37,359.68	\$ 39,381.11	\$ 58,076.76	\$ 31,569.52	\$ 32,021.25	\$ 57,471.36	\$ 34,455.83	\$ 36,191.15	\$ 52,675.91	\$ 39,609.79	\$ 54,988.32	\$ 50,075.31
Motor Vehicle	\$ 342,441.42	\$ 360,611.01	\$ 360,603.90	\$ 319,983.28	\$ 444,128.36	\$ 348,741.12	\$ 416,236.65	\$ 455,283.18	\$ 357,340.81	\$ 471,941.86	\$ 374,820.63	\$ 411,924.98
Non-Resident Motor Vehicle	\$ 4,947.42	\$ 3,655.43	\$ 3,724.85	\$ 5,905.52	\$ 6,734.52	\$ 5,466.75	\$ 6,345.36	\$ 6,690.80	\$ 6,185.44	\$ 6,903.41	\$ 5,440.88	\$ 6,231.75
Watercraft and Outboard Motors	\$ 4,975.23	\$ 4,518.94	\$ 2,337.54	\$ 8,672.83	\$ 5,372.32	\$ 7,253.99	\$ 7,978.75	\$ 10,067.42	\$ 10,862.65	\$ 14,943.44	\$ 4,250.12	\$ 9,298.85
Non-Resident Watercraft	\$ 155.75	\$ 52.29	\$ 128.44	\$ (0.05)	\$ 0.05	\$ -	\$ 730.48	\$ 105.58	\$ 924.83	\$ 250.09	\$ 57.26	\$ -
Liquor Control	\$ 15,630.38	\$ 15,872.38	\$ 22,204.05	\$ 12,632.96	\$ 13,244.62	\$ 15,279.82	\$ 15,159.03	\$ 16,680.37	\$ 16,657.67	\$ 16,949.13	\$ 16,046.46	\$ 15,953.86
Sales Tax on Motor Fuel	\$ 318.75	\$ 1,326.85	\$ 368.88	\$ 262.42	\$ 265.16	\$ 150.90	\$ 1,567.21	\$ 505.58	\$ 512.40	\$ 151.75	\$ 292.74	\$ 302.68
Voluntary Payments	\$ 664.23	\$ 2,559.59	\$ 192.13	\$ 1.48	\$ 3.17	\$ 0.55	\$ 2,694.09	\$ 159.66	\$ 248.68	\$ 104.85	\$ -	\$ 197.25
Statewide Master	\$ 703,706.21	\$ 724,837.01	\$ 859,056.78	\$ 585,631.39	\$ 577,435.83	\$ 679,306.94	\$ 702,318.14	\$ 779,481.29	\$ 769,562.38	\$ 710,325.40	\$ 718,054.74	\$ 731,256.29
Assessment Payments	\$ 14,082.34	\$ 10,361.21	\$ 10,222.87	\$ 65,934.54	\$ 8,482.22	\$ 22,056.76	\$ 28,164.29	\$ 98,095.80	\$ 37,140.59	\$ 19,514.55	\$ 3,868.94	\$ 20,295.00
Audit Payments	\$ 5,118.53	\$ 5,543.65	\$ 5,284.69	\$ 8,791.15	\$ 1,921.69	\$ 7,150.88	\$ 6,071.57	\$ 4,431.19	\$ 5,824.30	\$ 3,653.47	\$ 4,817.85	\$ 3,558.84
Streamline Sales	\$ 70,624.59	\$ 90,495.07	\$ 78,962.02	\$ 71,811.92	\$ 65,146.56	\$ 78,062.18	\$ 75,739.41	\$ 82,438.04	\$ 86,085.11	\$ 72,216.92	\$ 82,543.59	\$ 68,908.15
Amnesty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total County Receipts</b>	<b>\$ 2,156,097.67</b>	<b>\$ 2,283,521.66</b>	<b>\$ 2,553,945.42</b>	<b>\$ 2,034,320.75</b>	<b>\$ 2,055,509.61</b>	<b>\$ 2,253,224.06</b>	<b>\$ 2,313,522.99</b>	<b>\$ 2,643,397.40</b>	<b>\$ 2,481,891.44</b>	<b>\$ 2,444,433.15</b>	<b>\$ 2,284,299.80</b>	<b>\$ 2,344,624.21</b>
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Refunds	\$ 1,139.14	\$ 4,982.22	\$ 3,210.85	\$ 1,007.01	\$ 722.02	\$ 1,478.64	\$ 2,881.18	\$ 258.41	\$ 135.64	\$ 396.27	\$ 585.83	\$ 166,956.07
<b>Aggregate County Tax Receipts</b>	<b>\$ 2,154,958.53</b>	<b>\$ 2,278,539.44</b>	<b>\$ 2,550,734.57</b>	<b>\$ 2,033,313.74</b>	<b>\$ 2,054,787.59</b>	<b>\$ 2,251,745.42</b>	<b>\$ 2,310,641.81</b>	<b>\$ 2,643,138.99</b>	<b>\$ 2,481,755.80</b>	<b>\$ 2,444,036.88</b>	<b>\$ 2,283,713.97</b>	<b>\$ 2,177,668.14</b>
Less 1% Administrative Fee	\$ 21,549.59	\$ 22,785.39	\$ 25,507.35	\$ 20,333.14	\$ 20,547.88	\$ 22,517.45	\$ 23,106.42	\$ 26,431.39	\$ 24,817.56	\$ 24,440.37	\$ 22,837.14	\$ 21,776.68
<b>Total County Tax Allocation</b>	<b>\$ 2,133,408.94</b>	<b>\$ 2,255,754.05</b>	<b>\$ 2,525,227.22</b>	<b>\$ 2,012,980.60</b>	<b>\$ 2,034,239.71</b>	<b>\$ 2,229,227.97</b>	<b>\$ 2,287,535.39</b>	<b>\$ 2,616,707.60</b>	<b>\$ 2,456,938.24</b>	<b>\$ 2,419,596.51</b>	<b>\$ 2,260,876.83</b>	<b>\$ 2,155,891.46</b>
2023 County Tax Receipts - subtotals		\$ 4,389,162.99	\$ 6,914,390.21	\$ 8,927,370.81	\$ 10,961,610.52	\$ 13,190,838.49	\$ 15,478,373.88	\$ 18,095,081.48	\$ 20,552,019.72	\$ 22,971,616.23	\$ 25,232,493.06	\$ 27,388,384.52
Summary 2022 Sales Tax Receipts	\$ 2,063,740.49	\$ 2,136,908.22	\$ 2,395,747.26	\$ 1,844,095.32	\$ 1,898,741.55	\$ 2,292,188.61	\$ 2,169,460.73	\$ 2,414,485.16	\$ 2,338,691.63	\$ 2,244,273.53	\$ 2,254,768.93	\$ 2,256,049.32
2022 County Tax Receipts - subtotals		\$ 4,200,648.71	\$ 6,596,395.97	\$ 8,440,491.29	\$ 10,339,232.84	\$ 12,631,421.45	\$ 14,800,882.18	\$ 17,215,367.34	\$ 19,554,058.97	\$ 21,798,332.50	\$ 24,053,101.43	\$ 26,309,150.75
% of Total of previous year collection	103.38%	104.49%	104.82%	105.77%	106.02%	104.43%	104.58%	105.11%	105.10%	105.38%	104.90%	104.10%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**LORAIN COUNTY  
STATE PERMISSIVE  
SALES AND USE TAX DISTRIBUTION  
MONTH-TO-MONTH COMPARISON  
2023 VS 2022**

**EXHIBIT B**

	Dec-23	Dec-22	Dec-23 VS Dec-22
Regular Sales	\$ 390,248.49	\$ 387,796.15	\$ 2,452.34
Transient Sales	\$ 128,427.24	\$ 110,172.63	\$ 18,254.61
Direct Pay	\$ 64,721.88	\$ 27,714.06	\$ 37,007.82
Seller's Use	\$ 443,223.64	\$ 422,077.97	\$ 21,145.67
Consumer's Use	\$ 50,075.31	\$ 62,220.34	\$ (12,145.03)
Motor Vehicle	\$ 411,924.98	\$ 370,329.09	\$ 41,595.89
Non-Resident Motor Vehicle	\$ 6,231.75	\$ 4,100.29	\$ 2,131.46
Watercraft and Outboard Motors	\$ 9,298.85	\$ 6,163.92	\$ 3,134.93
Non-Resident Watercraft	\$ -	\$ 246.12	\$ (246.12)
Liquor Control	\$ 15,953.86	\$ 15,507.66	\$ 446.20
Sales Tax on Motor Fuel	\$ 302.68	\$ 1,423.20	\$ (1,120.52)
Voluntary Payments	\$ 197.25	\$ 119.44	\$ 77.81
Statewide Master	\$ 731,256.29	\$ 777,819.07	\$ (46,562.78)
Assessment Payments	\$ 20,295.00	\$ 12,963.82	\$ 7,331.18
Audit Payments	\$ 3,558.84	\$ 10,127.35	\$ (6,568.51)
Streamline Sales	\$ 68,908.15	\$ 70,599.63	\$ (1,691.48)
Amnesty	\$ -	\$ -	\$ -
<b>Total County Receipts</b>	<b>\$ 2,344,624.21</b>	<b>\$ 2,279,380.74</b>	<b>\$ 65,243.47</b>
Adjustments	\$ -	\$ -	\$ -
Less Refunds	\$ 166,956.07	\$ 543.04	\$ 166,413.03
<b>Aggregate County Tax Receipts</b>	<b>\$ 2,177,668.14</b>	<b>\$ 2,278,837.70</b>	<b>\$ (101,169.56)</b>
Less 1% Administrative Fee	\$ 21,776.68	\$ 22,788.38	\$ (1,011.70)
<b>Total County Tax Allocation</b>	<b>\$ 2,155,891.46</b>	<b>\$ 2,256,049.32</b>	<b>\$ (100,157.86)</b>



**LORAIN COUNTY  
STATE PERMISSIVE  
SALES AND USE TAX DISTRIBUTION  
YEAR-TO-DATE COMPARISON  
2023 VS 2022**

**EXHIBIT B**

	Year-to-Date Dec-23	Year-to-Date Dec-22	Y-T-D Difference Between 2023 vs 2022 Receipts	Y-T-D % Difference Increase (Decrease) Receipts
Regular Sales	\$ 4,639,083.97	\$ 4,475,792.85	\$ 163,291.12	3.65%
Transient Sales	\$ 1,418,164.83	\$ 1,398,400.85	\$ 19,763.98	1.41%
Direct Pay	\$ 465,674.93	\$ 185,514.34	\$ 280,160.59	151.02%
Seller's Use	\$ 5,907,207.70	\$ 5,393,480.79	\$ 513,726.91	9.52%
Consumer's Use	\$ 523,875.99	\$ 536,116.72	\$ (12,240.73)	(2.28%)
Motor Vehicle	\$ 4,664,057.20	\$ 4,600,429.91	\$ 63,627.29	1.38%
Non-Resident Motor Vehicle	\$ 68,232.13	\$ 70,803.01	\$ (2,570.88)	(3.63%)
Watercraft and Outboard Motors	\$ 90,532.08	\$ 82,163.67	\$ 8,368.41	10.19%
Non-Resident Watercraft	\$ 2,404.72	\$ 2,774.83	\$ (370.11)	(13.34%)
Liquor Control	\$ 192,310.73	\$ 186,211.99	\$ 6,098.74	3.28%
Sales Tax on Motor Fuel	\$ 6,025.32	\$ 7,133.77	\$ (1,108.45)	(15.54%)
Voluntary Payments	\$ 6,825.68	\$ 8,227.02	\$ (1,401.34)	(17.03%)
Statewide Master	\$ 8,540,972.40	\$ 8,482,322.08	\$ 58,650.32	0.69%
Assessment Payments	\$ 338,219.11	\$ 228,619.34	\$ 109,599.77	47.94%
Audit Payments	\$ 62,167.81	\$ 115,458.17	\$ (53,290.36)	(46.16%)
Streamline Sales	\$ 923,033.56	\$ 834,896.34	\$ 88,137.22	10.56%
Amnesty	\$ -	\$ -	\$ -	0.00%
<b>Total County Receipts</b>	<b>\$ 27,848,788.16</b>	<b>\$ 26,608,345.68</b>	<b>\$ 1,240,442.48</b>	<b>4.66%</b>
Adjustments	\$ -	\$ -	\$ -	0.00%
Less Refunds	\$ 183,753.28	\$ 33,445.93	\$ 150,307.35	449.40%
<b>Aggregate County Tax Receipts</b>	<b>\$ 27,665,034.88</b>	<b>\$ 26,574,899.75</b>	<b>\$ 1,090,135.13</b>	<b>4.10%</b>
Less 1% Administrative Fee	\$ 276,650.36	\$ 265,749.00	\$ 10,901.36	4.10%
<b>Total County Tax Allocation</b>	<b>\$ 27,388,384.52</b>	<b>\$ 26,309,150.75</b>	<b>\$ 1,079,233.77</b>	<b>4.10%</b>

**LORAIN COUNTY**  
**ADDITIONAL COUNTY TAX (JAIL)**  
**DECEMBER 2023**  
(OCTOBER 2023 Activity)

**EXHIBIT B**

	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Regular Sales	\$ 190,016.64	\$ 182,501.54	\$ 188,278.93	\$ 164,809.56	\$ 164,291.24	\$ 187,639.16	\$ 194,348.78	\$ 224,370.51	\$ 220,604.24	\$ 202,276.05	\$ 204,967.52	\$ 195,194.39
Transient Sales	\$ 51,523.52	\$ 50,935.49	\$ 64,031.62	\$ 51,731.18	\$ 50,853.63	\$ 66,992.00	\$ 61,967.22	\$ 64,490.29	\$ 62,139.19	\$ 58,081.76	\$ 62,260.32	\$ 64,213.67
Direct Pay	\$ 12,541.82	\$ 12,693.47	\$ 10,567.05	\$ 12,948.16	\$ 18,673.72	\$ 6,136.03	\$ 8,097.48	\$ 30,643.78	\$ 34,472.18	\$ 34,069.51	\$ 19,633.42	\$ 32,360.94
Seller's Use	\$ 223,893.85	\$ 265,909.74	\$ 313,513.25	\$ 232,222.60	\$ 216,542.71	\$ 255,110.01	\$ 243,634.96	\$ 257,346.57	\$ 251,785.17	\$ 249,403.10	\$ 222,670.39	\$ 221,605.65
Consumer's Use	\$ 18,666.90	\$ 19,690.53	\$ 29,038.51	\$ 15,784.72	\$ 16,010.67	\$ 28,715.39	\$ 17,227.97	\$ 18,095.59	\$ 26,338.06	\$ 19,785.31	\$ 25,391.66	\$ 25,037.63
Motor Vehicle	\$ 171,181.24	\$ 180,232.24	\$ 180,279.78	\$ 159,916.44	\$ 221,970.98	\$ 174,315.20	\$ 208,148.44	\$ 227,580.48	\$ 178,609.69	\$ 235,823.34	\$ 187,349.89	\$ 205,951.63
Non-Resident Motor Vehicle	\$ 2,473.71	\$ 1,827.71	\$ 1,862.43	\$ 2,952.76	\$ 3,367.26	\$ 2,733.39	\$ 3,172.68	\$ 3,345.40	\$ 3,092.72	\$ 3,451.70	\$ 2,720.44	\$ 3,115.88
Watercraft and Outboard Motors	\$ 2,428.90	\$ 2,259.42	\$ 1,165.06	\$ 4,336.34	\$ 2,676.33	\$ 3,623.56	\$ 3,982.36	\$ 5,008.64	\$ 5,421.91	\$ 7,454.88	\$ 2,123.13	\$ 4,649.46
Non-Resident Watercraft	\$ 77.87	\$ 26.15	\$ 64.22	\$ (0.03)	\$ 0.03	\$ 0.00	\$ 365.23	\$ 52.80	\$ 462.42	\$ 125.05	\$ 28.63	\$ -
Liquor Control	\$ 7,815.19	\$ 7,936.19	\$ 11,102.03	\$ 6,316.48	\$ 6,622.31	\$ 7,639.91	\$ 7,579.51	\$ 8,340.19	\$ 8,328.83	\$ 8,474.56	\$ 8,023.23	\$ 7,976.93
Sales Tax on Motor Fuel	\$ 159.38	\$ 663.42	\$ 184.45	\$ 131.20	\$ 126.24	\$ 75.45	\$ 783.59	\$ 252.78	\$ 256.19	\$ 75.90	\$ 146.38	\$ 151.34
Voluntary Payments	\$ 332.12	\$ 1,279.79	\$ 96.07	\$ 0.74	\$ 1.59	\$ 0.27	\$ 1,347.04	\$ 79.83	\$ 124.35	\$ 52.42	\$ -	\$ 98.64
Statewide Master	\$ 352,017.04	\$ 362,418.62	\$ 429,525.50	\$ 292,815.71	\$ 288,718.11	\$ 339,653.20	\$ 351,150.70	\$ 389,740.51	\$ 384,789.75	\$ 355,162.76	\$ 359,027.35	\$ 365,628.24
Assessment Payments	\$ 6,365.18	\$ 4,781.67	\$ 4,283.94	\$ 28,762.10	\$ 4,048.60	\$ 9,919.68	\$ 11,409.85	\$ 35,049.06	\$ 15,741.48	\$ 9,194.30	\$ 1,406.82	\$ 8,752.68
Audit Payments	\$ 2,067.88	\$ 2,339.96	\$ 2,131.74	\$ 3,587.93	\$ 824.64	\$ 3,008.32	\$ 2,582.82	\$ 1,904.65	\$ 2,249.47	\$ 1,587.55	\$ 2,178.84	\$ 1,624.31
Streamline Sales	\$ 35,313.00	\$ 45,247.59	\$ 39,483.54	\$ 35,902.57	\$ 32,575.98	\$ 39,042.14	\$ 37,868.40	\$ 41,219.41	\$ 43,042.86	\$ 36,105.04	\$ 41,272.91	\$ 34,459.48
Amnesty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total County Receipts</b>	<b>\$ 1,076,874.24</b>	<b>\$ 1,140,743.53</b>	<b>\$ 1,275,608.12</b>	<b>\$ 1,012,218.46</b>	<b>\$ 1,027,304.04</b>	<b>\$ 1,124,603.71</b>	<b>\$ 1,153,667.03</b>	<b>\$ 1,307,520.49</b>	<b>\$ 1,237,458.51</b>	<b>\$ 1,221,123.23</b>	<b>\$ 1,139,200.93</b>	<b>\$ 1,170,820.87</b>
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Refunds	\$ 555.96	\$ 1,813.77	\$ 1,604.47	\$ 446.64	\$ 272.69	\$ 508.93	\$ 1,126.68	\$ 117.12	\$ 67.82	\$ 133.72	\$ 267.81	\$ 55,957.56
<b>Aggregate County Tax Receipts</b>	<b>\$ 1,076,318.28</b>	<b>\$ 1,138,929.76</b>	<b>\$ 1,274,003.65</b>	<b>\$ 1,011,771.82</b>	<b>\$ 1,027,031.35</b>	<b>\$ 1,124,094.78</b>	<b>\$ 1,152,540.35</b>	<b>\$ 1,307,403.37</b>	<b>\$ 1,237,390.69</b>	<b>\$ 1,220,989.51</b>	<b>\$ 1,138,933.12</b>	<b>\$ 1,114,863.31</b>
Less 1% Administrative Fee	\$ 10,763.18	\$ 11,389.30	\$ 12,740.04	\$ 10,117.72	\$ 10,270.31	\$ 11,240.95	\$ 11,525.40	\$ 13,074.03	\$ 12,373.91	\$ 12,209.90	\$ 11,389.33	\$ 11,148.63
<b>Total County Tax Allocation</b>	<b>\$ 1,065,555.10</b>	<b>\$ 1,127,540.46</b>	<b>\$ 1,261,263.61</b>	<b>\$ 1,001,654.10</b>	<b>\$ 1,016,761.04</b>	<b>\$ 1,112,853.83</b>	<b>\$ 1,141,014.95</b>	<b>\$ 1,294,329.34</b>	<b>\$ 1,225,016.78</b>	<b>\$ 1,208,779.61</b>	<b>\$ 1,127,543.79</b>	<b>\$ 1,103,714.68</b>
<b>2023 County Tax Receipts - Subtotals</b>		<b>\$ 2,193,095.56</b>	<b>\$ 3,454,359.17</b>	<b>\$ 4,456,013.27</b>	<b>\$ 5,472,774.31</b>	<b>\$ 6,585,628.14</b>	<b>\$ 7,726,643.09</b>	<b>\$ 9,020,972.43</b>	<b>\$ 10,245,989.21</b>	<b>\$ 11,454,768.82</b>	<b>\$ 12,582,312.61</b>	<b>\$ 13,686,027.29</b>
Summary 2022 Sales Tax Receipts	\$ 1,029,695.58	\$ 1,064,109.05	\$ 1,196,502.65	\$ 920,605.93	\$ 943,467.10	\$ 1,142,605.48	\$ 1,083,313.16	\$ 1,205,125.08	\$ 1,168,044.29	\$ 1,116,342.71	\$ 1,120,247.58	\$ 1,125,905.83
2022 County Tax Receipts - subtotals	\$ 2,093,804.63	\$ 3,290,307.28	\$ 4,210,913.21	\$ 5,154,380.31	\$ 6,296,985.79	\$ 7,380,298.95	\$ 8,585,424.03	\$ 9,753,468.32	\$ 10,869,811.03	\$ 11,990,058.61	\$ 13,115,964.44	
% of Total of previous year collection	103.48%	104.74%	104.99%	105.82%	106.18%	104.58%	104.69%	105.07%	105.05%	105.38%	104.94%	104.35%

**LORAIN COUNTY  
 ADDITIONAL COUNTY TAX (JAIL)  
 MONTH-TO-MONTH COMPARISON  
 2023 VS 2022**

**EXHIBIT B**

	<b>Dec-23</b>	<b>Dec-22</b>	<b>Dec-23 VS Dec-22</b>
Regular Sales	\$ 195,194.39	\$ 193,898.50	\$ 1,295.89
Transient Sales	\$ 64,213.67	\$ 55,086.27	\$ 9,127.40
Direct Pay	\$ 32,360.94	\$ 13,857.04	\$ 18,503.90
Seller's Use	\$ 221,605.65	\$ 211,021.10	\$ 10,584.55
Consumer's Use	\$ 25,037.63	\$ 31,109.49	\$ (6,071.86)
Motor Vehicle	\$ 205,951.63	\$ 185,137.81	\$ 20,813.82
Non-Resident Motor Vehicle	\$ 3,115.88	\$ 2,050.14	\$ 1,065.74
Watercraft and Outboard Motors	\$ 4,649.46	\$ 3,077.57	\$ 1,571.89
Non-Resident Watercraft	\$ -	\$ 123.07	\$ (123.07)
Liquor Control	\$ 7,976.93	\$ 7,753.83	\$ 223.10
Sales Tax on Motor Fuel	\$ 151.34	\$ 672.23	\$ (520.89)
Voluntary Payments	\$ 98.64	\$ 59.72	\$ 38.92
Statewide Master	\$ 365,628.24	\$ 388,909.54	\$ (23,281.30)
Assessment Payments	\$ 8,752.68	\$ 5,538.66	\$ 3,214.02
Audit Payments	\$ 1,624.31	\$ 3,869.10	\$ (2,244.79)
Streamline Sales	\$ 34,459.48	\$ 35,306.87	\$ (847.39)
Amnesty	\$ -	\$ -	\$ -
<b>Total County Receipts</b>	<b>\$ 1,170,820.87</b>	<b>\$ 1,137,470.94</b>	<b>\$ 33,349.93</b>
Adjustments	\$ -	\$ -	\$ -
Less Refunds	\$ 55,957.56	\$ 192.32	\$ 55,765.24
<b>Aggregate County Tax Receipts</b>	<b>\$ 1,114,863.31</b>	<b>\$ 1,137,278.62</b>	<b>\$ (22,415.31)</b>
Less 1% Administrative Fee	\$ 11,148.63	\$ 11,372.79	\$ (224.16)
<b>Total County Tax Allocation</b>	<b>\$ 1,103,714.68</b>	<b>\$ 1,125,905.83</b>	<b>\$ (22,191.15)</b>

**LORAIN COUNTY  
 ADDITIONAL COUNTY TAX (JAIL)  
 YEAR-TO-DATE COMPARISON  
 2023 VS 2022**

**EXHIBIT B**

	Year-to-Date Dec-23	Year-to-Date Dec-22	Y-T-D Difference Between 2023 vs 2022 Receipts	Y-T-D % of Difference Increase (Decrease) Receipts
Regular Sales	\$ 2,319,298.56	\$ 2,235,674.32	\$ 83,624.24	3.74%
Transient Sales	\$ 709,219.89	\$ 699,221.82	\$ 9,998.07	1.43%
Direct Pay	\$ 232,837.56	\$ 92,757.12	\$ 140,080.44	151.02%
Seller's Use	\$ 2,953,638.00	\$ 2,696,731.90	\$ 256,906.10	9.53%
Consumer's Use	\$ 259,782.94	\$ 263,313.09	\$ (3,530.15)	(1.34%)
Motor Vehicle	\$ 2,331,359.35	\$ 2,298,551.34	\$ 32,808.01	1.43%
Non-Resident Motor Vehicle	\$ 34,116.08	\$ 35,401.51	\$ (1,285.43)	(3.63%)
Watercraft and Outboard Motors	\$ 45,129.99	\$ 40,835.39	\$ 4,294.60	10.52%
Non-Resident Watercraft	\$ 1,202.37	\$ 1,387.44	\$ (185.07)	(13.34%)
Liquor Control	\$ 96,155.36	\$ 93,105.99	\$ 3,049.37	3.28%
Sales Tax on Motor Fuel	\$ 3,006.32	\$ 3,478.06	\$ (471.74)	(13.56%)
Voluntary Payments	\$ 3,412.86	\$ 4,113.53	\$ (700.67)	(17.03%)
Statewide Master	\$ 4,270,647.49	\$ 4,242,857.64	\$ 27,789.85	0.65%
Assessment Payments	\$ 139,715.36	\$ 95,938.39	\$ 43,776.97	45.63%
Audit Payments	\$ 26,088.11	\$ 42,729.15	\$ (16,641.04)	(38.95%)
Streamline Sales	\$ 461,532.92	\$ 417,452.49	\$ 44,080.43	10.56%
Amnesty	\$ -	\$ -	\$ -	0.00%
<b>Total County Receipts</b>	<b>\$ 13,887,143.16</b>	<b>\$ 13,263,549.18</b>	<b>\$ 623,593.98</b>	<b>4.70%</b>
Adjustments	\$ -	\$ -	\$ -	0.00%
Less Refunds	\$ 62,873.17	\$ 15,100.23	\$ 47,772.94	316.37%
<b>Aggregate County Tax Receipts</b>	<b>\$ 13,824,269.99</b>	<b>\$ 13,248,448.95</b>	<b>\$ 575,821.04</b>	<b>4.35%</b>
Less 1% Administrative Fee	\$ 138,242.70	\$ 132,484.51	\$ 5,758.19	4.35%
<b>Total County Tax Allocation</b>	<b>\$ 13,686,027.29</b>	<b>\$ 13,115,964.44</b>	<b>\$ 570,062.85</b>	<b>4.35%</b>