CUYAHOGA VALLEY CAREER CENTER

September, 2026

Richard A. Berdine, Treasurer

2026-27

Cuyahoga Valley Career Center

Forecast Comparison - General Operating Fund - September 2026

CUYAHOGA VALLEY CAREER CENTER

	Current Month FCST Estimate	Current Month Actuals	Prior FY Month Actuals	Variance-Current Month Actuals to Estimate	Explanation of Variance
Revenue:					
1.010 - General Property Tax (Real Estate)	$ 700,000	$ 4,542,460	$ 630,568	$ 3,842,460	timing of tax advances compared to prior fiscal years, County distributions in flux following implementation of property tax reform legislation
1.020 - Public Utility Personal Property Tax	$ 149,000	$ 353,880	$ 135,632	$ 204,880	timing of tax advances/settlements compared to prior fiscal years
1.035 - Unrestricted Grants-in-Aid	$ 120,500	$ 117,476	$ 115,460	$ (3,024)	
1.040 - Restricted Grants-in-Aid	$ 43,380	$ 43,167	$ 81,508	$ (213)	
1.050 - Property Tax Allocation	$ 996,385	$ -	$ 972,385	$ (996,385)	HB186 supplement for inflationary cap posted her per State instructions but revenue estimate part of General Property Tax estimate above for FCST, will be corrected for February 2027 FCST update
1.060 - All Other Operating Revenues	$ 171,600	$ 255,278	$ 199,599	$ 83,678	timing of interest earnings compared to prior fiscal years
1.070 - Total Revenue	$ 2,180,865	$ 5,312,261	$ 2,135,152	$ 3,131,396	
Other Financing Sources:					
2.050 - Advances In	$ -	$ -	$ -	$ -	
2.060 - All Other Financing Sources	$ 5	$ -	$ 341	$ (5)	
2.080 Total Revenue and Other Financing Sources	$ 2,180,870	$ 5,312,261	$ 2,135,493	$ 3,131,391	
Expenditures:					
3.010 - Personnel Services	$ 736,000	$ 707,312	$ 724,836	$ 28,688	timing of payments compared to prior fiscal years
3.020 - Employees' Retirement/Insur. Benefits	$ 258,770	$ 259,259	$ 244,817	$ (489)	
3.030 - Purchased Services	$ 242,000	$ 193,801	$ 220,764	$ 48,199	timing of payments compared to prior fiscal years
3.040 - Supplies and Materials	$ 86,000	$ 80,842	$ 82,189	$ 5,158	
3.050 - Capital Outlay	$ 3,868	$ -	$ 1,187	$ 3,868	
3.060 - Intergovernmental	$ -	$ -	$ -	$ -	
4.300 - Other Objects	$ 77,000	$ 126,525	$ 68,339	$ (49,525)	timing of payments compared to prior fiscal years primariy due to tax settlements
4.500 - Total Expenditures	$ 1,403,638	$ 1,367,739	$ 1,342,131	$ 35,899	
Other Financing Uses:					
5.010 - Operating Transfers-Out	$ -	$ 57,305	$ 551,000	$ (57,305)	timing of transfer request to PI fund for furniture purchase included in facilities plan and financial forecast
5.020 - Advances Out	$ -	$ -	$ -	$ -	
5.030 - All Other Financing Uses	$ -	$ -	$ -	$ -	
5.050 - Total Expenditures and Other Financing Uses	$ 1,403,638	$ 1,425,044	$ 1,893,131	$ (21,406)	
Surplus/(Deficit) for Month	$ 777,232	$ 3,887,217	$ 242,362	$ 3,109,985	

Cuyahoga Valley Career Center

Forecast Comparison - General Operating Fund - September 2026

CUYAHOGA VALLEY CAREER CENTER

	Current FYTD FCST Estimate	Current FYTD Actuals	Prior FYTD Actuals	Variance- Current FYTD Actuals to Estimate	Explanation of Variance
Revenue:					
1.010 - General Property Tax (Real Estate)	$ 7,260,731	$ 7,590,250	$ 7,253,043	$ 329,519	timing of tax advances compared to prior fiscal years, County distributions in flux following implementation of property tax reform legislation, HB186 supplement for inflationary cap recorded in Property Tax Allocation below
1.020 - Public Utility Personal Property Tax	$ 369,000	$ 353,880	$ 339,736	$ (15,120)	timing of tax settlements compared to prior fiscal years
1.035 - Unrestricted Grants-in-Aid	$ 391,907	$ 389,532	$ 376,624	$ (2,375)	
1.040 - Restricted Grants-in-Aid	$ 128,223	$ 130,221	$ 235,833	$ 1,998	
1.050 - Property Tax Allocation	$ 996,385	$ 1,456,307	$ 972,385	$ 459,922	Homestead/rollback payment not yet received from State due to delays in tax settlements, HB186 supplement for inflationary cap posted here per State instructions, will be corrected for February 2027 FCST update
1.060 - All Other Operating Revenues	$ 378,444	$ 418,500	$ 442,589	$ 40,056	timing of interest earnings compared to prior fiscal years
1.070 - Total Revenue	$ 9,524,690	$ 10,338,690	$ 9,620,210	$ 814,000	
Other Financing Sources:					
2.050 - Advances In	$ 185,000	$ 185,000	$ 157,000	$ -	
2.060 - All Other Financing Sources	$ 37	$ -	$ 341	$ (37)	
2.080 Total Revenue and Other Financing Sources	$ 9,709,727	$ 10,523,690	$ 9,777,551	$ 813,963	
Expenditures:					
3.010 - Personnel Services	$ 2,310,166	$ 2,227,688	$ 2,193,969	$ 82,478	timing of payments compared to prior fiscal years, just filled three vacant positions (career specialist, business liaison, asst. supt. adm. asst.), one career specialist position still open
3.020 - Employees' Retirement/Insur. Benefits	$ 747,813	$ 745,968	$ 683,554	$ 1,845	
3.030 - Purchased Services	$ 699,660	$ 696,059	$ 648,909	$ 3,601	timing of payments compared to prior fiscal years
3.040 - Supplies and Materials	$ 294,250	$ 215,809	$ 274,143	$ 78,441	timing of payments compared to prior fiscal years
3.050 - Capital Outlay	$ 5,588	$ -	$ 11,637	$ 5,588	
3.060 - Intergovernmental	$ -	$ -	$ -	$ -	
4.300 - Other Objects	$ 316,318	$ 311,531	$ 277,579	$ 4,787	
4.500 - Total Expenditures	$ 4,373,795	$ 4,197,055	$ 4,089,791	$ 176,740	
Other Financing Uses:					
5.010 - Operating Transfers-Out	$ 528,000	$ 603,140	$ 3,142,560	$ (75,140)	timing of transfer requests to PI fund, overall transfers included in forecast are sufficient
5.020 - Advances Out	$ 185,000	$ 185,000	$ 185,000	$ -	
5.030 - All Other Financing Uses	$ -	$ -	$ -	$ -	
5.050 - Total Expenditures and Other Financing Uses	$ 5,086,795	$ 4,985,195	$ 7,417,351	$ 101,600	
Surplus/(Deficit) FYTD	$ 4,622,932	$ 5,538,495	$ 2,360,200	$ 915,563	

Cuyahoga Valley Career Center

Revenue Analysis Report - General Operating Fund Only - FY27

	Local Revenue				State Revenue				
	Taxes								
	Real Estate	Personal Property	Interest	Other Local	Unrestricted Grants-in-Aid	Property Tax Allocation	Restricted Grants-in-Aid	Non-Operating*	Total Revenue
July	1,460,731	-	87,469	75	120,407	-	41,463	-	**1,710,145**
August	1,587,059	-	76,128	(450)	151,649	1,456,307	45,591	185,000	**3,501,283**
September	4,542,460	353,880	82,755	172,523	117,476	-	43,167	-	**5,312,261**
October	-	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-	-
Totals	**$7,590,250**	**$353,880**	**$246,352**	**$172,148**	**$389,533**	**$1,456,307**	**$130,220**	**$185,000**	**$10,523,690**
% of Total	**72.13%**	**3.36%**	**2.34%**	**1.64%**	**3.70%**	**13.84%**	**1.24%**	**1.76%**	

*Non-Operating Revenue includes advances in, and refund of prior year expenditures.

Cuyahoga Valley Career Center

Expenditure Analysis Report - General Operating Fund - FY27

	Salaries	Benefits	Services	Supplies	Equipment	Intergov.	Other-Dues/Fees	Non-Operating*	Total Expenses
July	809,166	235,596	194,660	57,250	-	-	172,318	-	1,468,991
August	711,210	251,113	307,596	77,717	-	-	12,688	730,835	2,091,160
September	707,312	259,259	193,801	80,842	-	-	126,525	57,305	1,425,044
October	-	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	.	-
February	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-	-
TOTALS	**$2,227,689**	**$745,968**	**$696,057**	**$215,809**	**$0**	**$0**	**$311,532**	**$788,140**	**$4,985,195**
% of Total	**44.69%**	**14.96%**	**13.96%**	**4.33%**	**0.00%**	**0.00%**	**6.25%**	**15.81%**	

Non-Operating expenses include advances and transfers out.

Operating Fund includes General Fund (001) only

Cuyahoga Valley Career Center

September 2026



FINSUMM Financial Summary

Fund	Fund Name	Beginning Balance 7/1/2026	Monthly Receipts	Fiscal Year To Date Receipts	Monthly Expenditures	Fiscal Year To Date Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
001	General Fund	$20,528,169.11	$5,312,261.22	$10,523,689.86	$1,425,044.41	$4,985,195.16	$26,066,663.81	$1,267,260.99	$24,799,402.82
003	Permanent Improvement	$5,351,041.02	$57,304.97	$482,145.93	$1,709,989.84	$4,090,848.01	1,742,338.94	$1,051,981.69	690,357.25
006	Food Service	$16,808.51	$3,683.40	$189,227.15	$14,380.56	$127,595.53	78,440.13	$23,866.49	54,573.64
008	Endowment	$37,306.55	$94.16	$307.46	$0.00	$4,000.00	33,614.01	$0.00	33,614.01
009	Uniform School Supplies	$12,197.77	$980.48	$114,178.01	$15,813.11	$76,043.31	50,332.47	$36,951.35	13,381.12
011	Rotary-Special Services	$125,649.97	$278.00	$526.59	$3,251.52	$4,090.47	122,086.09	$19,864.67	102,221.42
012	Adult Education	$1,361,374.51	$105,048.02	$331,331.66	$318,475.39	$655,083.64	1,037,622.53	$121,850.31	915,772.22
018	Public School Support	$368,846.44	$6,102.64	$142,935.36	$5,484.45	$10,083.44	501,698.36	$29,938.65	471,759.71
019	Other Grants	$63,203.72	$0.00	$0.00	$405.06	$7,188.15	56,015.57	$3,411.58	52,603.99
022	District Agency	$23,982.82	$16,746.62	$61,899.86	$15,502.75	$67,654.13	18,228.55	$0.00	18,228.55
200	Student Managed Activity	$64,794.80	$2,545.65	$4,039.62	$284.38	$497.64	68,336.78	$2,584.73	65,752.05
451	Data Communications	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	0.00
495	CTE Construction Grant	$34,915.46	$0.00	$0.00	($5,886.94)	$34,915.46	0.00	$0.00	0.00
499	Miscellaneous State Grants	$56,431.75	$0.00	$1,000.00	$0.00	$361.99	57,069.76	$1,996.76	55,073.00
524	Carl Perkins Grants	($30,021.41)	$19,059.52	$57,926.56	$44,752.36	$78,253.53	(50,348.38)	$42,101.20	(92,449.58)
	Grand Totals (ALL Funds)	**$28,014,701.02**	**$5,524,104.68**	**$11,909,208.06**	**$3,547,496.89**	**$10,141,810.46**	**$29,782,098.62**	**$2,601,808.42**	**27,180,290.20**

Cuyahoga Valley Career Center

CUYAHOGA VALLEY CAREER CENTER

Cash Reconciliation

September 30, 2026

CUYAHOGA VALLEY CAREER CENTER

Cash Summary Report Balance			$ 29,782,098.62
Bank Balance:			
PNC - Main Checking	18,180.13		
PNC - Merchant Svcs.	30,387.29		
PNC - Payroll Holding	40,000.00		
		$ 88,567.42	
Investments:			
U.S. Bank: Meeder Investment Managers Managed Portfolio	23,027,701.67		
STAR Ohio	6,092,085.61		
		$ 29,119,787.28	
Petty Cash:			
Administrative Office	1,500.00		
	-		
	-		
		$ 1,500.00	
Change Fund:			
	-		
	-		
	-		
	-		
		$ -	
Less: Outstanding Checks		$ (13,239.39)	
Outstanding Deposits/Other Adjustments:			
Credit Card Receipts in Transit	1,799.50		
Deposit in Transit	-		
Payroll in Transit	583,683.81		
Refund in Transit	-		
		$ 585,483.31	
Bank Balance			$ 29,782,098.62
Variance			$ -

Cuyahoga Valley Career Center

September 2026



Appropriation Summary

Fund		FYTD Appropriated	Prior FY Carryover Encumbrances	FYTD Expendable	FYTD Actual Expenditures	MTD Actual Expenditures	Current Encumbrances	FYTD Unencumbered Balance	FYTD Percent Exp/Enc
001	General Fund	$23,143,384.00	$238,449.78	$23,381,833.78	$4,985,195.16	$1,425,044.41	$1,267,260.99	17,129,377.63	26.74%
003	Permanent Improvement	$1,891,249.79	$3,884,632.19	$5,775,881.98	$4,090,848.01	$1,709,989.84	$1,051,981.69	633,052.28	89.04%
006	Food Service	$283,175.00	$0.00	$283,175.00	$127,595.53	$14,380.56	$23,866.49	131,712.98	53.49%
008	Endowment	$15,000.00	$0.00	$15,000.00	$4,000.00	$0.00	$0.00	11,000.00	26.67%
009	Uniform School Supplies	$140,000.00	$0.00	$140,000.00	$76,043.31	$15,813.11	$36,951.35	27,005.34	80.71%
011	Rotary-Special Services	$53,240.00	$220.21	$53,460.21	$4,090.47	$3,251.52	$19,864.67	29,505.07	44.81%
012	Adult Education	$1,953,944.25	$72,103.06	$2,026,047.31	$655,083.64	$318,475.39	$121,850.31	1,249,113.36	38.35%
018	Public School Support	$317,022.00	$21,501.71	$338,523.71	$10,083.44	$5,484.45	$29,938.65	298,501.62	11.82%
019	Other Grants	$63,203.72	$0.00	$63,203.72	$7,188.15	$405.06	$3,411.58	52,603.99	16.77%
022	District Agency	$672,000.00	$4,228.50	$676,228.50	$67,654.13	$15,502.75	$0.00	608,574.37	10.00%
200	Student Managed Activity	$100,036.34	$0.00	$100,036.34	$497.64	$284.38	$2,584.73	96,953.97	3.08%
451	Data Communications	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	#DIV/0!
495	CTE Construction Grant	$0.00	$34,915.46	$34,915.46	$34,915.46	($5,886.94)	$0.00	0.00	100.00%
499	Miscellaneous State Grants	$56,331.75	$100.00	$56,431.75	$361.99	$0.00	$1,996.76	54,073.00	4.18%
524	Carl Perkins Grants	$446,703.70	$8,968.68	$455,672.38	$78,253.53	$44,752.36	$42,101.20	335,317.65	26.41%
Totals		**$29,135,290.55**	**$4,265,119.59**	**$33,400,410.14**	**$10,141,810.46**	**$3,547,496.89**	**$2,601,808.42**	**$20,656,791.26**	**38.15%**

Cuyahoga Valley Career Center

CUYAHOGA VALLEY CAREER CENTER

Check Register for Checks > $9,999.99
September 2026

CUYAHOGA VALLEY CAREER CENTER

Vendor	Amount	Fund	Description
Amazon Corporate Account	$ 14,243.96	various	Instructional/library/maintenance/technology/office supplies
All Ways Construction LLC	$ 480,326.20	003	East parking lot project
Assessment Tech Institute LLC	$ 111,065.00	012/524	Adult Education assessment packages
Burmax	$ 14,081.46	009	Cosmetology instructional supplies
Canon U.S.A. Inc.	$ 22,916.89	001/003	Printers, copy machines
CDW-G	$ 11,325.00	001	Software
Certiport	$ 29,830.00	001	Software licenses
Cleveland Spray Booth Specialists Co.	$ 99,792.00	003	Auto body program equipment
Construction Resources, Inc.	$ 46,325.00	003	Roof repair consulting services
Cronin Ford North	$ 89,848.00	003	Replacement trucks
CVCC-AE Federal Disburse	$ 10,735.43	022	Adult Education federal grants/loans
GPD Group	$ 48,136.75	003	Architect/engineering services
Goodheart-Willcox Co.	$ 10,694.18	001	Auto technology instructional supplies
Cengage Learning Inc.	$ 11,709.84	001	Cosmetology instructional supplies
Illuminating Co.	$ 25,997.08	001	Electricity
Lorain County Board of Education	$ 30,590.00	524/001	Technology support agreement
Ohio CAT	$ 117,287.55	003/012	Generator rental for summer 2026 construction project
PowerSchool Corporation	$ 10,730.00	001	Technology support services
SimX Inc.	$ 20,340.00	012	Adult Education software for virtual reality headsets
Summit Construction Company	$ 27,340.96	003	Building renovation projects
Temple Square Partners	$ 36,093.00	003	Classroom furniture
Willham Roofing Co., Inc.	$ 787,346.31	003	Area 7 roof replacement
PNC Bank	$ 30,470.72	various	Advertising, staff travel, technology supplies, staff meetings, student competition/conference travel, student testing, subscriptions, instructional supplies, food for events, membership dues, software, office supplies
PNC Bank	$ 12,420.65	various	Medicare
SERS	$ 34,986.82	various	Classified retirement
STRS	$ 90,041.53	various	Certified retirement
Suburban Health Consortium	$ 116,948.48	various	Employee benefits insurance premiums

CVCC Adult Education Forecast Monthly Cash Flow Data Entry

FY2027	July	August	September	October	November	December	January	February	March	April	May	June	Totals
Receipts													
1214-Tuition	$75,057.51	$84,420.39	$94,648.02	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$254,125.92
1730-Sale of Materials	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1790-Other Classroom Fees	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1833-Services to Patrons	$547.00	$452.00	$497.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,496.00
1899-Miscellaneous	$830.74	$20.00	$15.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$865.74
3110-State Foundation	$3,053.00	$61,903.00	$9,888.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$74,844.00
5100-Transfers In	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5210-Advances In	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5300-Reduction of Prior Year Expenditures	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Receipts	$79,488.25	$146,795.39	$105,048.02	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$331,331.66
Expenditures													
100-Salaries	$97,839.22	$105,567.89	$93,122.97	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$296,530.08
200-Fringe Benefits	$22,817.70	$32,904.72	$23,304.30	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$79,026.72
400-Purchased Services	$13,418.93	$4,722.68	$126,375.41	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$144,517.02
500-Supplies	$2,618.61	$20,653.03	$1,830.36	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$25,102.00
600-Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
800-Other	$569.57	$2,232.90	$73,842.35	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$76,644.82
920-Advances Out	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
930-Refunds of Prior Year Receipts	$33,263.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$33,263.00
Total Expenditures	$170,527.03	$166,081.22	$318,475.39	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$655,083.64
Receipts Over/(Under) Expends.	-$91,038.78	-$19,285.83	-$213,427.37	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	-$323,751.98
Beg. Cash Bal.	$1,361,374.51	$1,270,335.73	$1,251,049.90	$1,037,622.53	$1,037,622.53	$1,037,622.53	$1,037,622.53	$1,037,622.53	$1,037,622.53	$1,037,622.53	$1,037,622.53	$1,037,622.53	$1,361,374.51
End. Cash Bal.	$1,270,335.73	$1,251,049.90	$1,037,622.53	$1,037,622.53	$1,037,622.53	$1,037,622.53	$1,037,622.53	$1,037,622.53	$1,037,622.53	$1,037,622.53	$1,037,622.53	$1,037,622.53	$1,037,622.53
Encumbrances	$122,356.55	$237,938.23	$121,850.31	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Ending Unenc. Bal.	$1,147,979.18	$1,013,111.67	$915,772.22	$1,037,622.53	$1,037,622.53	$1,037,622.53	$1,037,622.53	$1,037,622.53	$1,037,622.53	$1,037,622.53	$1,037,622.53	$1,037,622.53	$1,037,622.53