

CINCINNATI PUBLIC SCHOOLS FINANCIAL FACTS

January - May, 2025



MESSAGE FROM THE TREASURER

CPS Family,

Understanding school finances can be difficult for anyone who does not regularly work in that field. The goal of these Financial Newsletters is to inform our community about how Cincinnati Public Schools uses taxpayer dollars to drive successful student outcomes.

CPS is primarily funded through local real estate taxes; or the taxes that you as the community member pay into. As we understand what a privilege it is to have such a strong community backing, we do not take the use of these funds lightly. My team and I ensure that every dollar spent through this district is spent with integrity and with students at the forefront of our decision making. We make it our mission to ensure that students and staff are getting the resources they need in order to drive successful outcomes.



Here is a quick and fun video of how schools are funded:
bit.ly/HowSchoolsAreFunded

How Schools Are Funded

Please take a moment to enjoy this newsletter edition and the insights to how we utilize our funds. We have also included a student impact story about how funds are used to directly impact the students. Also, please use the QR code to provide any topics of interest you may have or to provide feedback to how we can improve this newsletter to better serve you and our wonderful community.

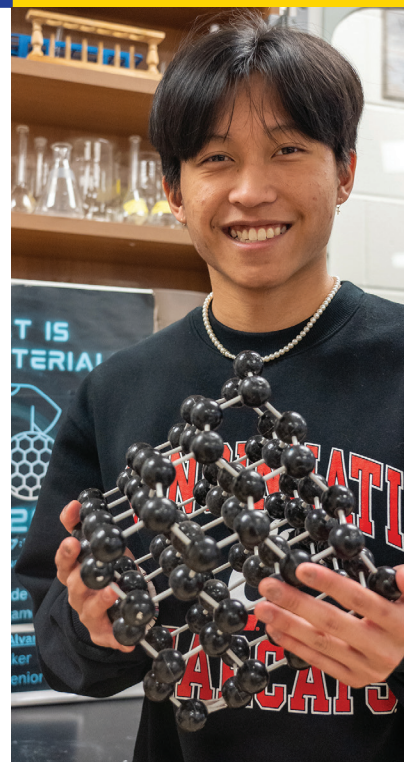


Jennifer M. Wagner

Treasurer / Chief Financial Officer
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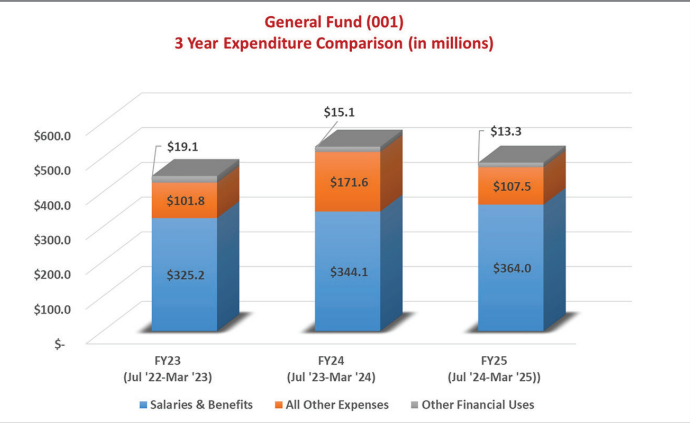
bit.ly/CPSFinancialFactsSurvey



FINANCIAL OVERVIEW

General Fund: Expenditures 3 Year Comparison

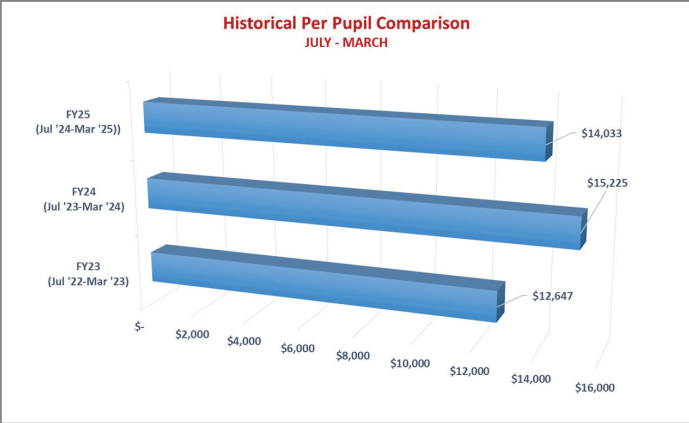
The District’s General Fund is defined as the general operating fund. Expenditures are amounts spent on personnel, projects, supplies, etc. The graph to the right shows a historical comparison of our expenditures as of March of each fiscal year. Later in the newsletter we break down expenses based on the Uniform School Accounting System (USAS).



General Fund: Expenditures Per Pupil Comparison

Using our historical expenditures, coupled with enrollment, we can determine an average per pupil cost. Meaning we can assign an average cost to educate a CPS student. Here we divide the expenditures for a particular point in time by the enrollment at that same point in time.

Note: This Per Pupil comparison is based on expenditures from the General Fund only.



General Fund: FY 2025 Expenditures by Category

The Ohio Auditor of State’s Office provides school districts with the “Uniform School Accounting System (USAS)” in order to properly code and identify financial transactions. This system provides a guide for CPS when identifying our expenditures in order to properly record the expenditures.

The following graph represents the different categories of expenditures CPS has recorded for the General Fund for the 2025 fiscal year as of March 31, 2025.

USAS Definitions

Instruction: activities directly dealing with the teaching of pupils or the interaction between teacher and pupil

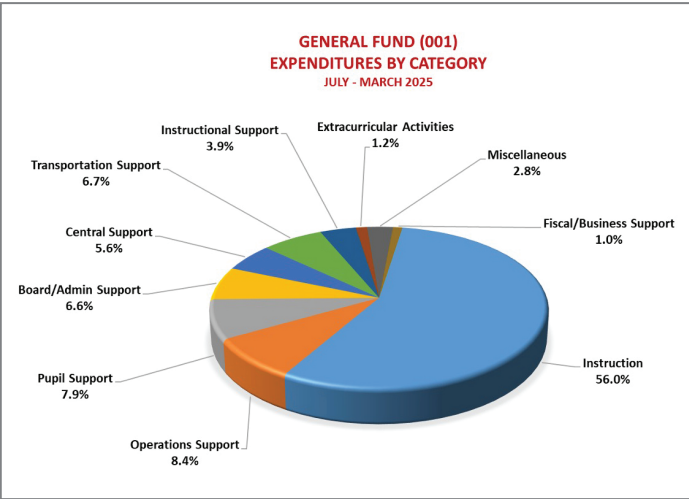
Operations Support: activities concerned with keeping the grounds comfortable and safe for use and all equipment in working order

Pupil Support: activities designed to assess and improve the well-being of pupils and to supplement the teaching process

Board/Admin Support: activities concerned with establishing and administering policy in connection with operating the school district. Along with activities focused on the overall administrative responsibility for a single school, group of schools, or district

Central Support: those activities, other than general administration, which support each of the other instructional and supporting services programs, including planning, research, development, evaluation, information staff, statistical, and data processing services

Transportation Support: those activities concerned with the conveyance of individuals to and from school, as provided by state law



Instructional Support: activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils

Extracurricular Activities: student activities under the guidance or supervision of qualified adults which are designed to provide opportunities for pupils to participate in such experiences on an individual basis, in small groups, or in large groups - at school events, public events, or a combination of these - for purposes such as motivation, enjoyment, and skill improvement

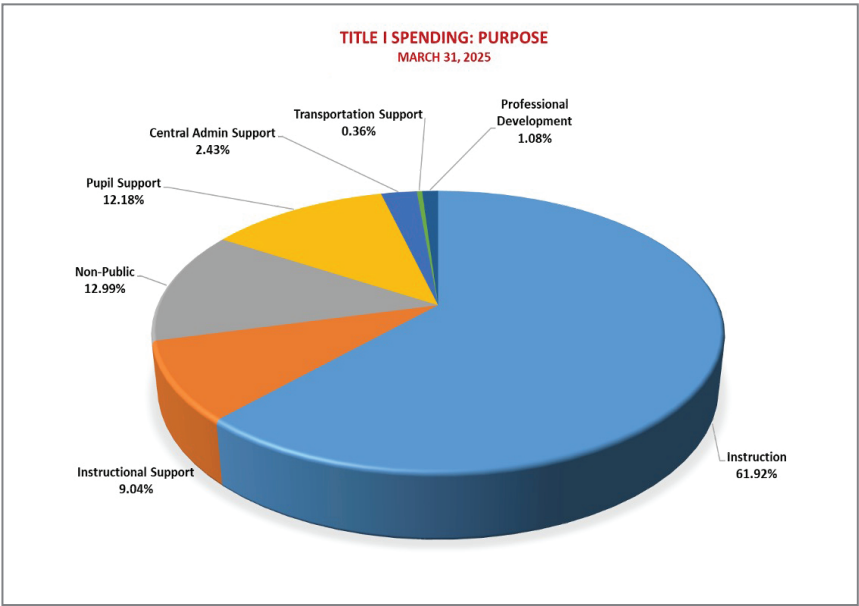
Miscellaneous: debts, transfers, acquisitions, food service

Fiscal/Business Support: activities concerned with the financial operations of the school district along with purchasing, receiving, transporting, exchanging and maintaining goods and services for the school district

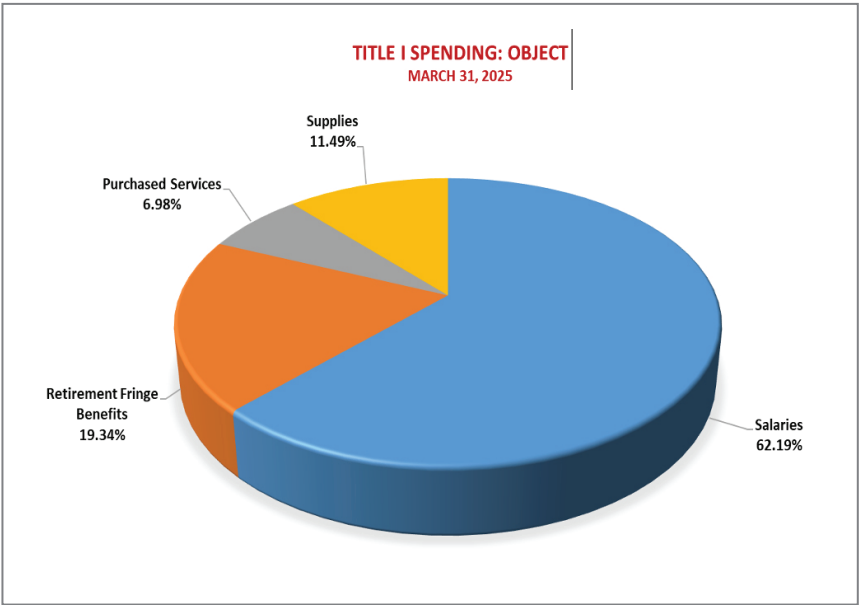
FEDERAL FUNDING: TITLE I

The purpose behind Title I, Part A - Improving Basic Programming, is to provide all children “significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.” These funds are to be used to improve student outcomes, including academic achievement. Looking through the equity lens, Title I focuses on providing assistance to low-income students/families. For more information and resources around Title I, please visit the Ohio Department of Education and Workforce website [here](#).

Below you will find a few graphs that represent how we have utilized our Title I funds as of March 31, 2025. The first graph represents the purpose for what Title I funds have been used for (instruction, student support, etc) as defined by the Uniform School Accounting System (developed by the Ohio Auditor of State). This helps school districts in identifying and defining their expenses and revenues. The second graph represents a breakdown of how Title I funds have been spent by what has been purchased (salaries, supplies, etc).



Non-Public schools receive their own portion of Title I. CPS is required to provide equitable services to students in nonpublic schools who reside within school district boundaries.



USAS Definitions

Salaries: amounts paid to school district employees

Retirement Fringe Benefits: amounts paid by the district towards employee benefits.

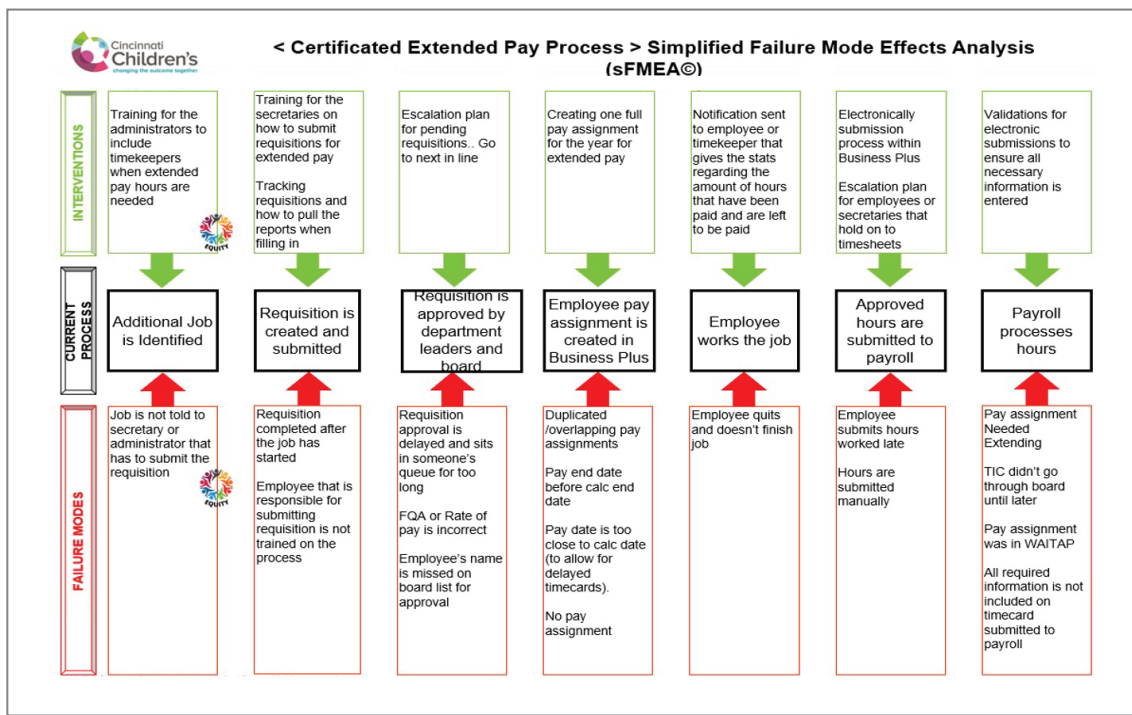
Purchased Services: amounts paid for personal services rendered by personnel who are not on district payroll (vendor contracts)

Supplies: amounts paid for material items of an expendable nature

QUALITY IMPROVEMENT (QI)

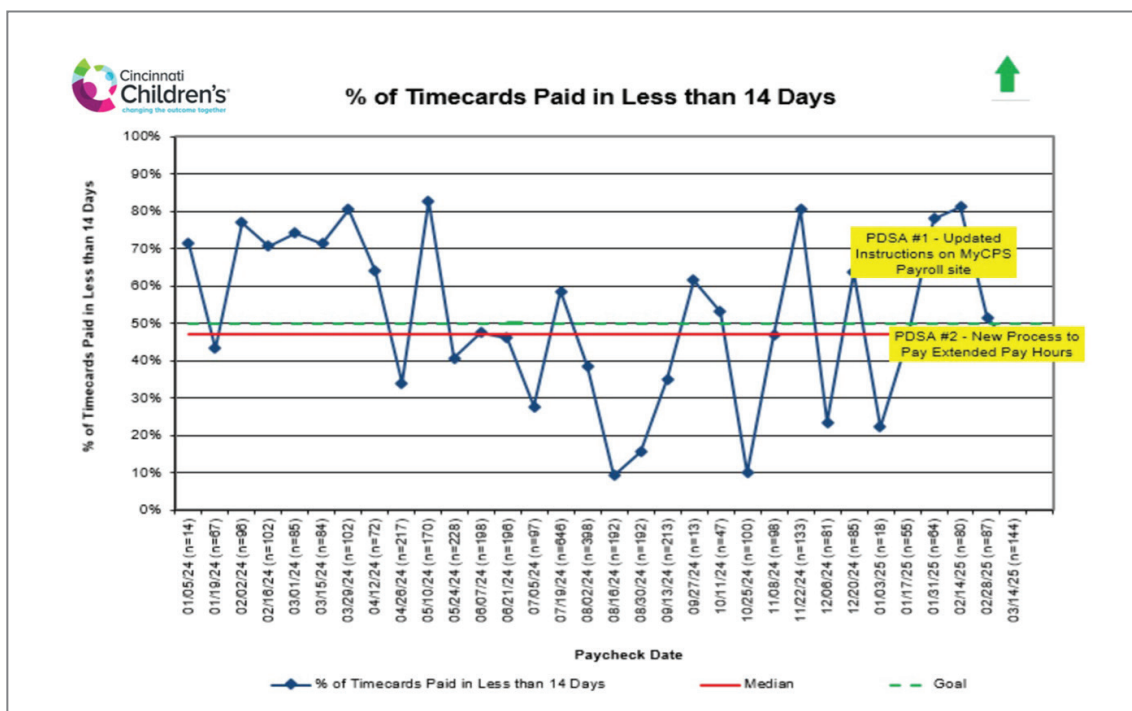
Simplified Failure Mode Effects Analysis:

A process for identifying potential failures within a system. This is a systematic way to see how parts of a system interact with each other and where issues may occur.



Run Chart:

A visual display of data over time used for identifying trends or changes in a process. The x-axis represents time and the y-axis represents the measured data. There is also a median line to represent the median value of the data and how it shifts overtime.



STUDENT IMPACT

Building on a Legacy: Expanding Dance Education Through the Teach Arts Ohio Grant

"I am proud to share that over the past three years, our dance department has received a total of \$110,000.00 through the Teach Arts Ohio grant, administered by the Ohio Arts Council. This generous support has helped us continue to elevate the legacy of our world-class pre-professional dance program at The School for Creative and Performing Arts—a program that has thrived for more than 50 years.

This new project, funded through the latest phase of the grant, will allow us to add six new professional teaching artist residencies to our existing K-12 grade dance curriculum, reaching approximately 800 students directly. These residencies will deeply enrich our students' experience, diversifying the current training model by incorporating genres and voices traditionally underrepresented in public school dance education.

Our dance majors (grades 4-12) who come from a wide range of cultural and socio-economic backgrounds—receive an hour and a half of dedicated dance training each day, followed by 2 hour ensemble rehearsal. This initiative will rotate professional artists throughout the department during the school year, giving each class intensive technique instruction, historical context, and genre-specific choreography. Additionally, students will perform this work for the school community (K-12), our department, and the broader Cincinnati arts community.

The new residencies include:

- Horton Technique
- Contemporary
- Jazz/Musical Theater Dance
- Hip-Hop/Street Dance
- Partnering, Choreography and Composition
- Jazz

This project is not only a transformative opportunity for students—it's also a rare and invaluable professional development experience for our educators. By co-facilitating and participating in these classes, our faculty gain lasting insights into diverse genres, helping us evolve our curriculum in ways that are meaningful and sustainable. In dance education, long-term PD like this is nearly impossible to find, especially in forms that offer such wide-reaching benefits.

Cross-training through varied dance techniques functions much like cross-training in athletics: it strengthens the body, expands artistic perspective, and prepares students for the professional world where versatility is essential. Last year's residencies sparked powerful relationships between students and visiting artists, and we're eager to build upon those early connections. With this expansion, dancers will now have the chance to delve deeper into these genres and truly embody their physical, historical, and cultural elements."

"Our department is proud of its impact—we have placed more dancers of color into professional companies than any other magnet public school in the country. Since our founding in 1973 as a model of arts-based racial integration, we have remained committed to providing high-level, equitable training to students of all backgrounds. This grant supports the third phase of our curriculum expansion: a necessary step to reflect the global landscape of dance and the inclusive, high-standard training we demand for our students.

We're honored and grateful to continue this important work—and to lead the next generation of dancers into a more inclusive, informed, and expressive future."

Sara Swinehart

B.F.A Dance Performance OSU, M.S.T, Fordham University
The School for Creative and Performing Arts



STUDENT IMPACT

From SPCA dance alum, Amirah Wright, a freshman at NYU majoring in dance, on a full dance scholarship

Student Impact Statement

"Having the opportunity to work with professional dancers through the Teach Arts Ohio grant—especially artists from Dayton Contemporary Dance Company and NYC Broadway alum J.R. Bruno etc, has been one of the most life-changing experiences of my training. These residencies not only elevated my technical skills, but they also gave me access to knowledge and mentorship I never would have had otherwise.

Through these classes and rehearsals, I built strong, lasting relationships with artists who are actively shaping the professional dance world. The mentorship I received went far beyond the studio—it helped me understand what it truly means to be a working artist, how to navigate the industry, and how to present myself in auditions and professional spaces.

The connections I made during these residencies directly widened my network in the dance community, opening doors I never imagined. These relationships played a major role in my ability to receive a full scholarship in dance to a prestigious program in New York City. The feedback, encouragement, and real-world insight from these teaching artists gave me the confidence to pursue my goals, and the tools to make them a reality.

This experience showed me that professional excellence and accessibility can go hand in hand—and that dancers from all backgrounds, including mine, deserve the chance to thrive on the biggest stages."

Amirah Wright

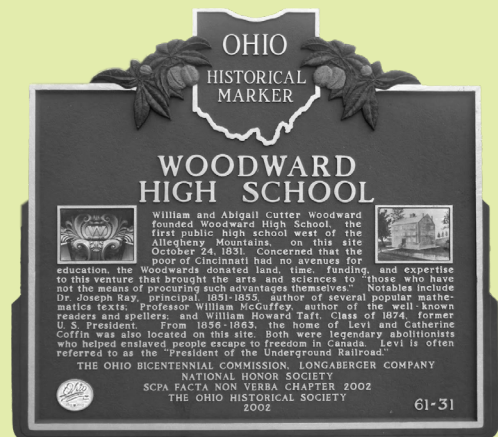
SCPA alumni class of 2024



FAST FACTS

200 YEARS AGO

Two-hundred years ago in 1825, An Ohio state law passed to allow a half-mill tax to be collected to pay for public schools. Two years later, Woodward High opened as the first free public school in the city. Eventually in 1829, "The Common Schools of Cincinnati," was established that would later be renamed, the "Board of Education". You can learn more about the history and expansion of Cincinnati Public Schools [here](#).



UPCOMING NEWS & EVENTS

2024-2025 SCHOOL YEAR

June 20: Budget, Finance and Growth Committee	June 23: Board Business Meeting	June 30: Fiscal 2025 Year End	July 1: Fiscal 2026 Year Open	July 4: Independence Day
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For more information about our District finances, please visit our website at www.cps-k12.org/our-district/financial-information