HERE FOR KIDS



Monthly Financial Reports

For the Month Ending November 30, 2025

CINCINNATI PUBLIC SCHOOLS

Financial Overview- Through November 30, 2025

Summary–Finances are on track and no significant, unexpected issues, except as noted below (mainly timing).

- **General Fund Cash Balances** as of November 30, 2025 were down modestly over the prior fiscal year-to-date. State foundation revenue was flat and there were expenditure increases related primarily to Salary and Benefits, Utilities, Termination Benefits, Fuel and Transportation.

- **General Fund Revenues** through November 2025 were down modestly over prior year. Property taxes were down $5.9 M compared to the prior fiscal year-to-date. Full Fall settlements have been received prior to the end of October. Medicaid Reimbursements are higher by $4.3 M due to timing of this receipt being delayed in to FY26.

- **General Fund Expenditures** through November 2025 were up modestly. Salary and Benefits were $4.4 M higher compared to the prior fiscal year-to-date. The timing of Transportation expenses resulted in an additional $8 M paid out through November.

- **Preschool students funded through Tuition Assistance**. The total number of preschool students, all funding sources, is slightly lower than prior year. The number of students receiving some level of assistance through Tuition Assistance is also slightly lower than the prior year. Overall, the number of students served in FY26 are expected to remain stable or grow slightly.

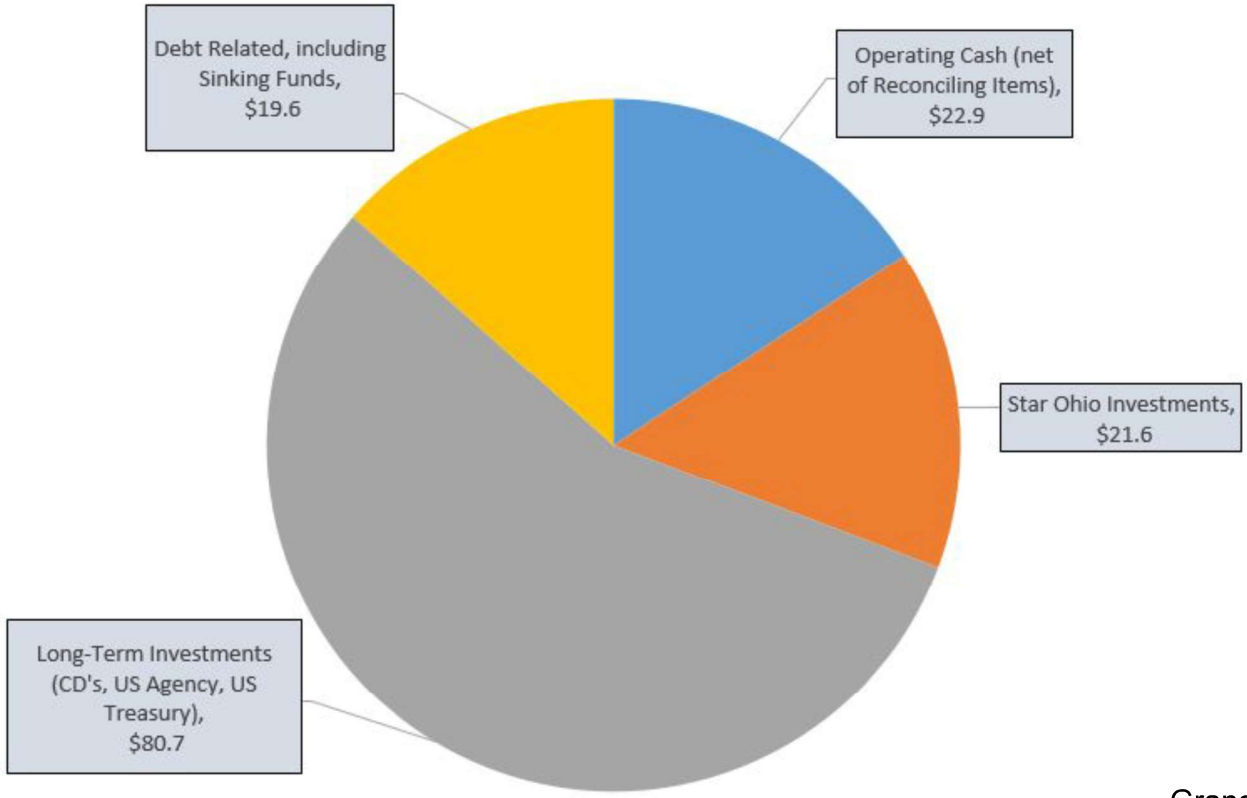
Cash and Investments



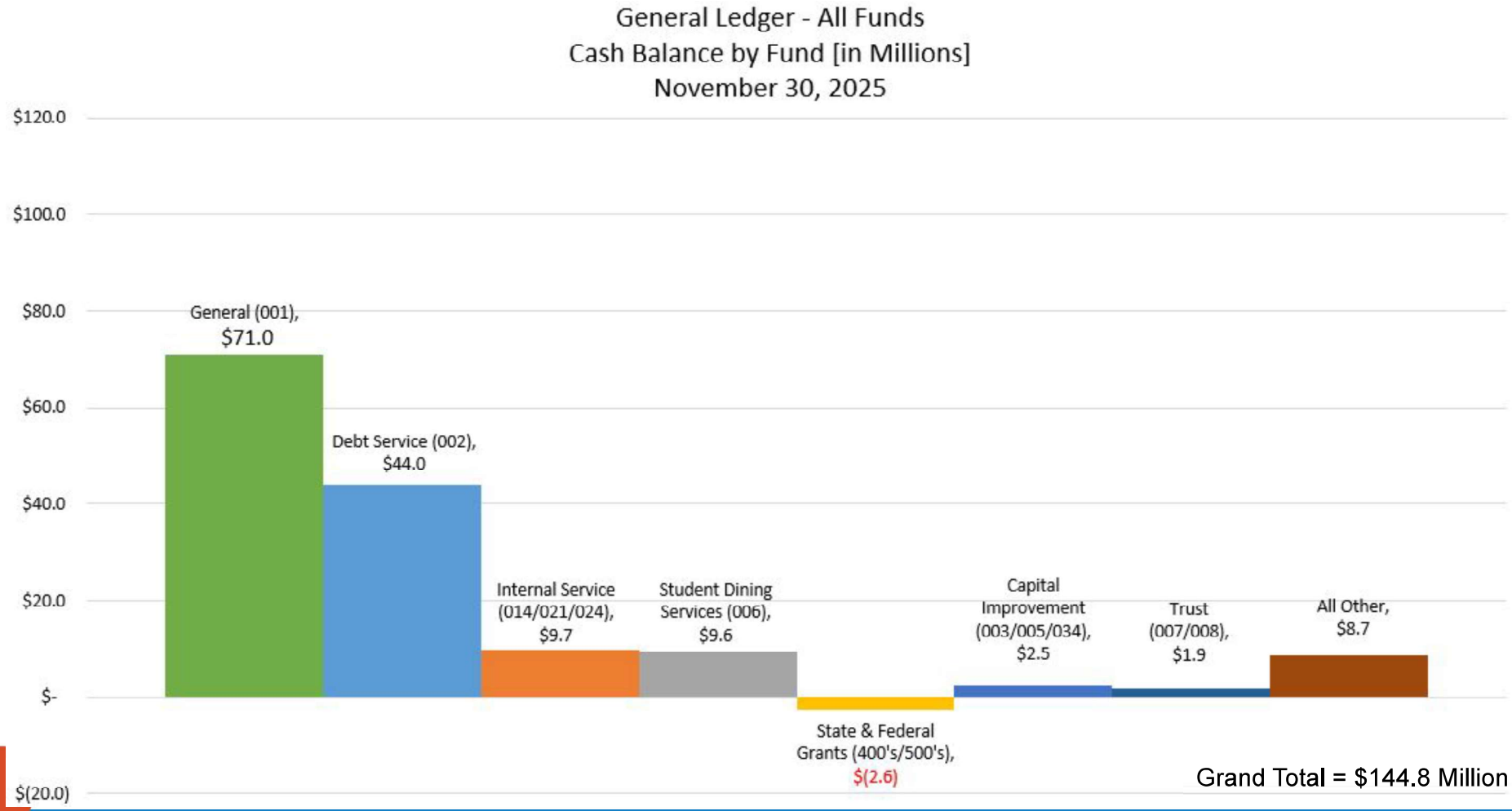
General Ledger - All Funds

Cash and Investment Balances [in Millions]

November 30, 2025



Grand Total = $144.8 Million



Click here for a list of Funds. View the Fund Activity Report

General Fund



Statement of Cash Flow

Statement of Cash Flow			
General Fund			
For Month Ending November 30, 2025			Year to Date
Cash from Operating Activities			
General Property Tax	$96,183		$143,299,029
Tangible Personal Property Tax	$0		$22,059,946
Unrestricted State Grants-in-Aid	$10,230,936		$52,482,870
Restricted State Grants-in-Aid	$2,362,475		$13,214,810
State Share of Local Property Tax	$0		$13,334,270
Other Revenues	$1,091,405		$26,202,668
Advances In	$0		$9,500,000
All Other Financing Sources	$600		$1,855,019
Total Revenues	**$13,781,599**		**$281,948,612**
Personal Services (Salaries)	$30,009,099		$151,234,161
Employee Benefits	$9,586,275		$48,493,873
Purchased Services	$4,421,211		$51,332,586
Supplies and Materials	$1,025,872		$13,695,161
Capital Outlays	$0		$342,027
Other Expenses	$165,444		$1,724,387
Operating Transfers Out	$0		$3,707,656
Total Expenditures	**$45,207,901**		**$270,529,851**
Net Increase /Decrease in Cash	-$31,426,302		$11,418,761
Cash Balance: 11/1/2025	$102,469,793	7/1/2025	$59,624,730
Cash Balance: 11/30/2025	**$71,043,491**	10/31/2025	**$71,043,491**

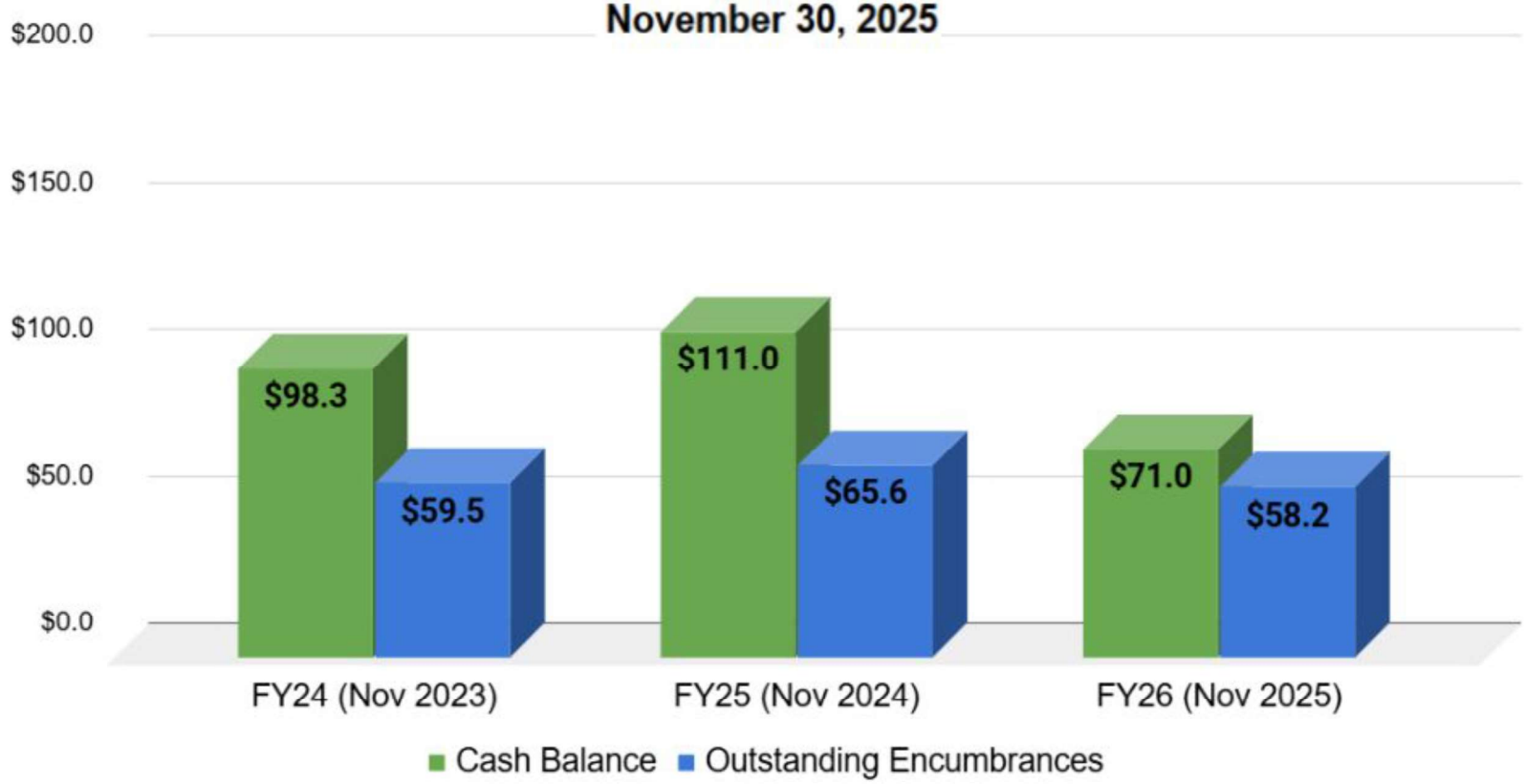
Notes:

No exceptions to report

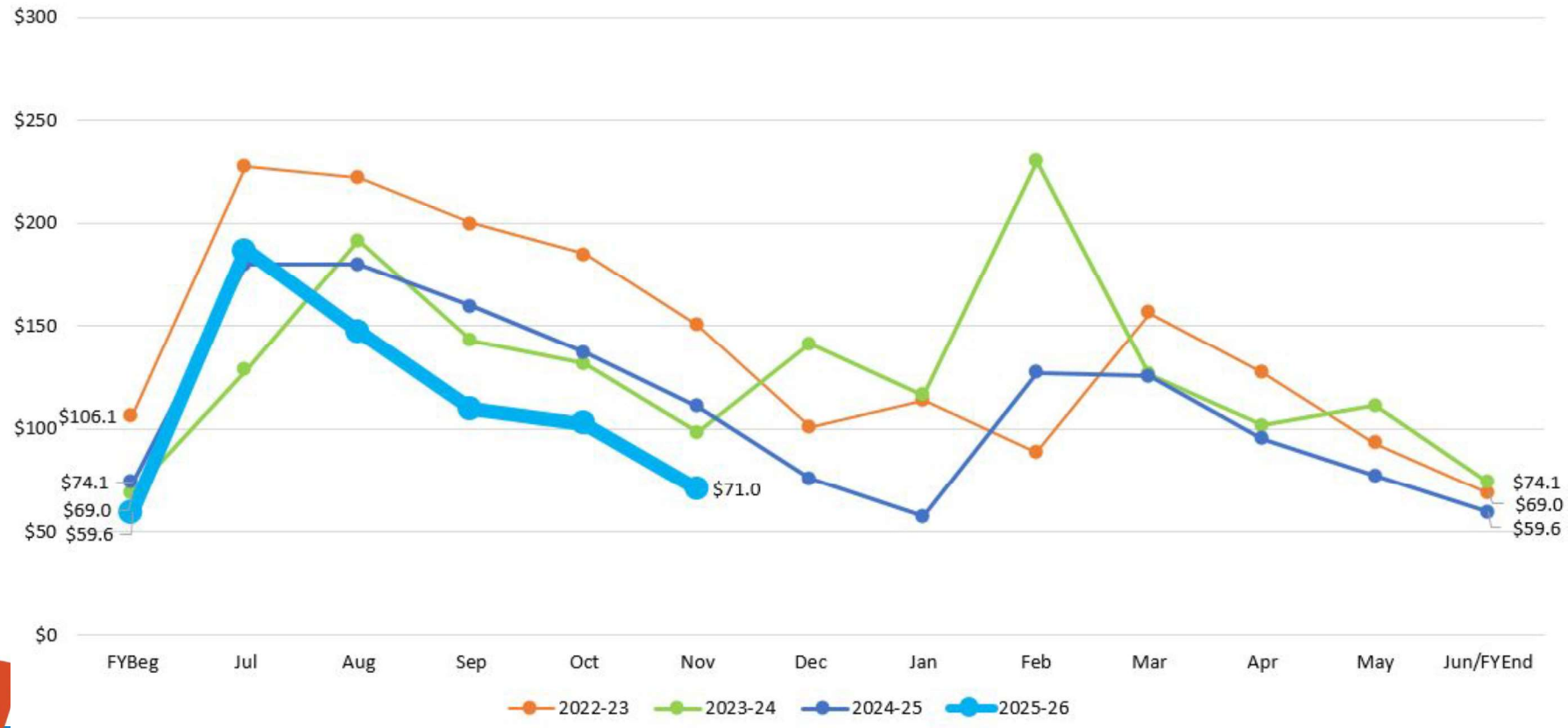
General Fund (001)

Cash Balance and Encumbrances (in millions)

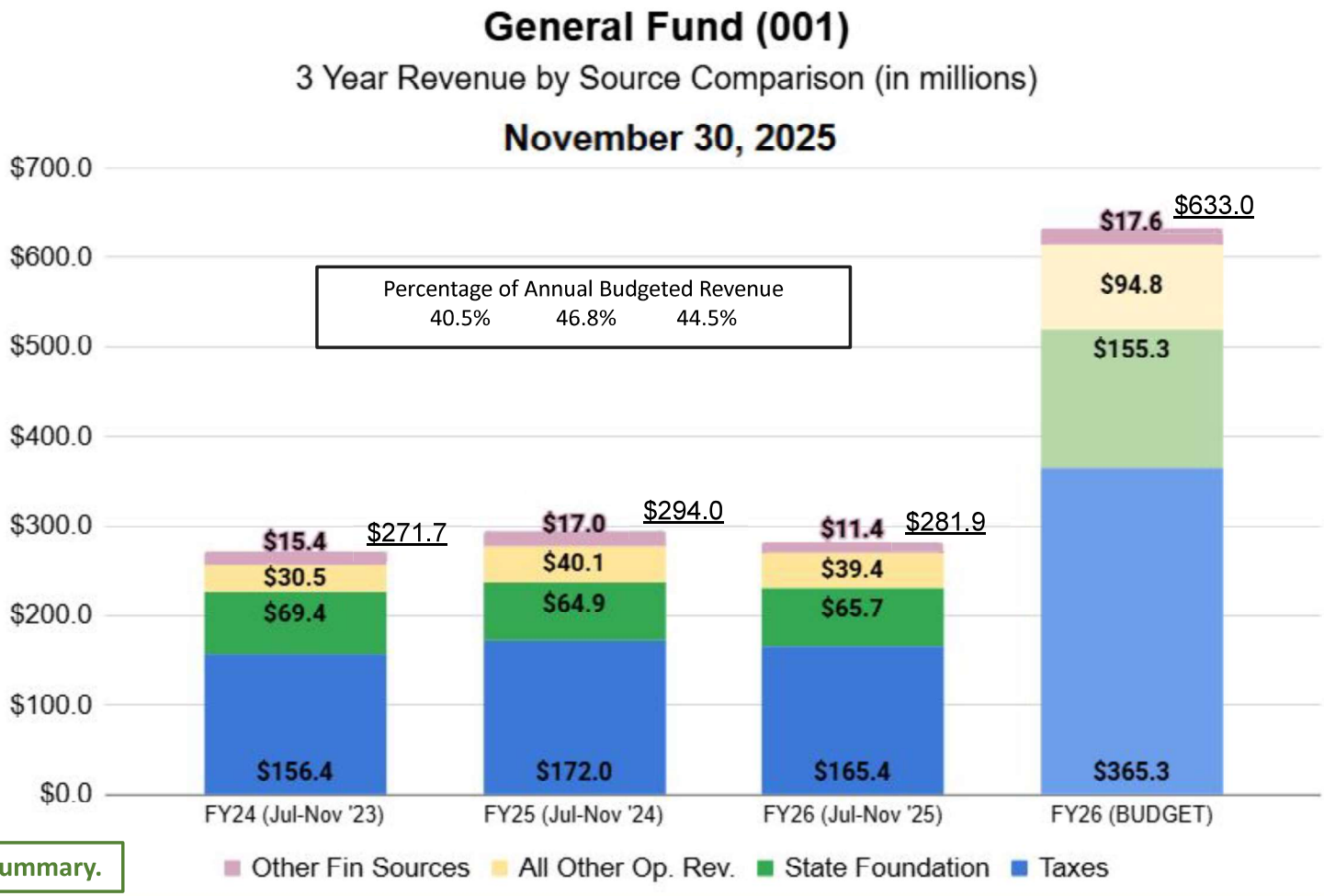
November 30, 2025



General Fund
3+ Years History - Cash Balance [in Millions]
Thru November 30, 2025



Revenue



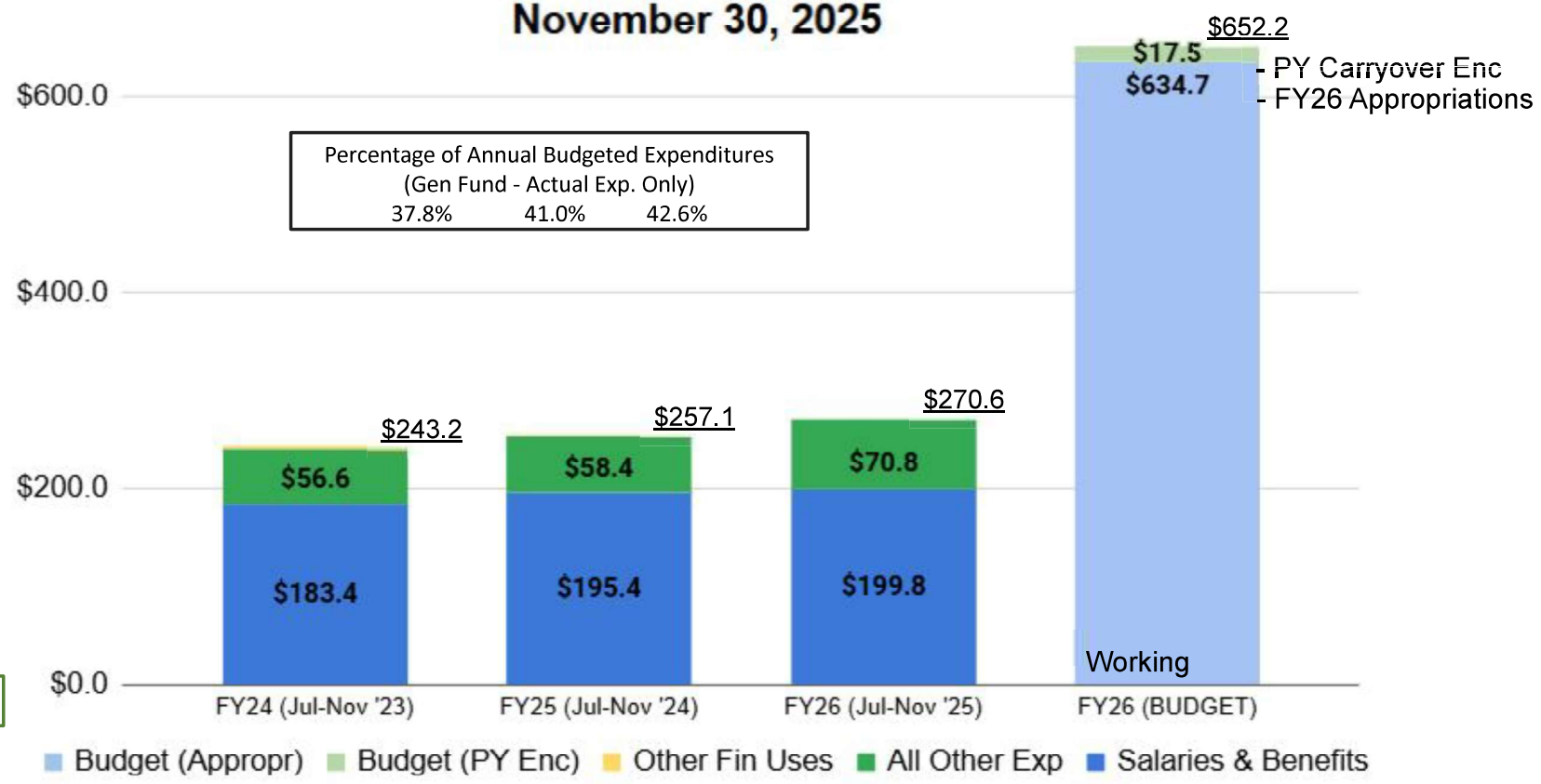
Note: See summary.

Expenditures

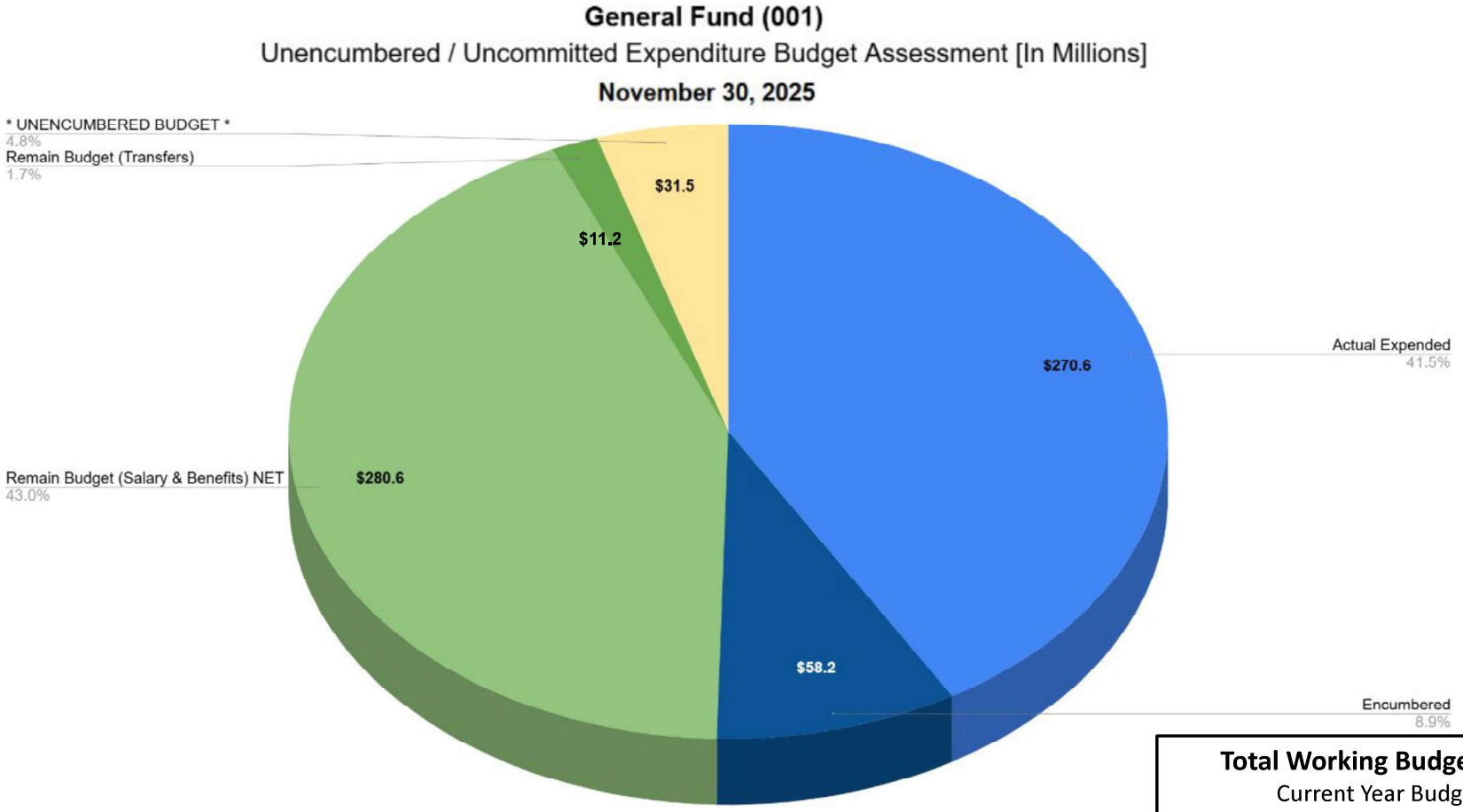
General Fund (001)

3 Year Expenditures by Type Comparison (in millions)

November 30, 2025



Note: See summary.



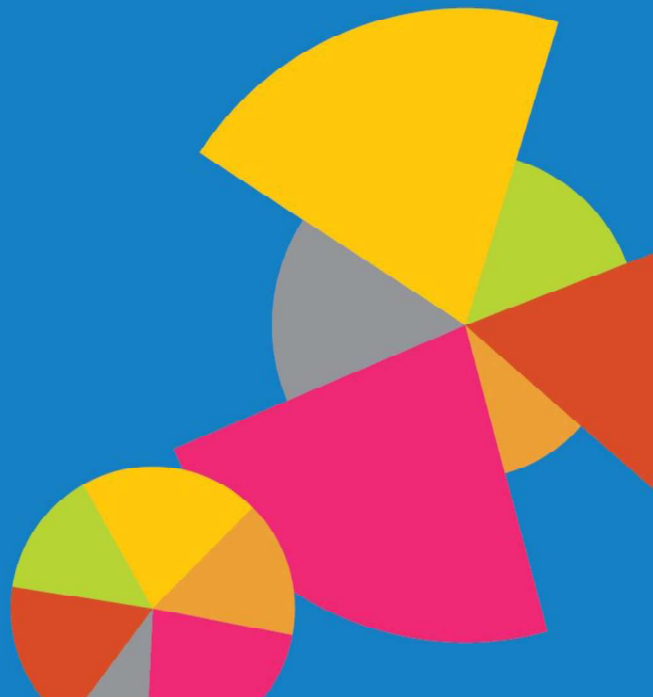
Total Working Budget= $652.2

Current Year Budget= $634.7

Prior Carryover Enc Budget= $17.5

Unallocated Budget -- For comparison, at November 30, 2024 the total was $42.6 Million (or 6.4% of the total budget)

CPS Preschool Expansion



CPS Preschool Students - All Funding Sources

	Fiscal Year 2026				Prior Year FY2025	
	November 2025		October 2025		November 2024	
Funding Source(s)	Number of Students	Percentage	Number of Students	Percentage	Number of Students	Percentage
ECE Plus Expansion (PSEE)	122	6.7%	116	6.4%	150	7.9%
ECE Plus Federal (PSPF)	238	13.1%	169	9.3%	287	15.0%
Federal Plus Expansion (PSFO)	59	3.2%	67	3.7%	96	5.0%
Preschool Disability Support (PSDS)	-	0.0%	-	0.0%	1	0.1%
Preschool Expansion (PSEO)	398	21.8%	455	25.2%	495	25.9%
Preschool Special Ed (PSSE)	281	15.4%	271	15.0%	235	12.3%
Preschool Title I/Federal (PS1F)	393	21.6%	446	24.7%	319	16.7%
Preschool Tuition (PSTU)	191	10.5%	190	10.5%	167	8.7%
Public School Preschool (PSPS) (ECE Grant)	140	7.7%	94	5.2%	159	8.3%
	1,822	100.0%	1,808	100.0%	1,909	100.0%

FY26 Note: -- In PY FY25, ECE grant funded seats were increased from 550 to 600 with 120 seats being part of the state full day pilot. In FY26, the 120 seats are no longer in a pilot program with the State, but the District is still maintaining those seats. Since levy dollars are last dollar in, this reduced the number of students calculated for tuition assistance.

CPS Tuition Assistance Summary

FY26 - Nov 2025 Preliminary Estimates

FY26	Income	FT	HT	Total	Days	Tuition Assist $
Nov	<200 %	481	31	512	6,609	$328,386
2025	200-250	57	10	67	871	35,437
	Sub-Total	**538**	**41**	**579**	**7,480**	**$363,823**

Tuition Assistance - Historical Comparisons

FY26	**FYTD:**	**(Nov 2025 # of students=579)**	**39,601**	**$1,980,559**
FY25	**FYTD:**	**(Nov 2024 # of students=741)**	**48,917**	**$2,363,861**
FY24	**FYTD: ~**	**(Nov 2023 # of students=1,013)**	**62,353**	**$2,640,509**

~ - Updated during prior fiscal year (mid-fiscal year 2024.)

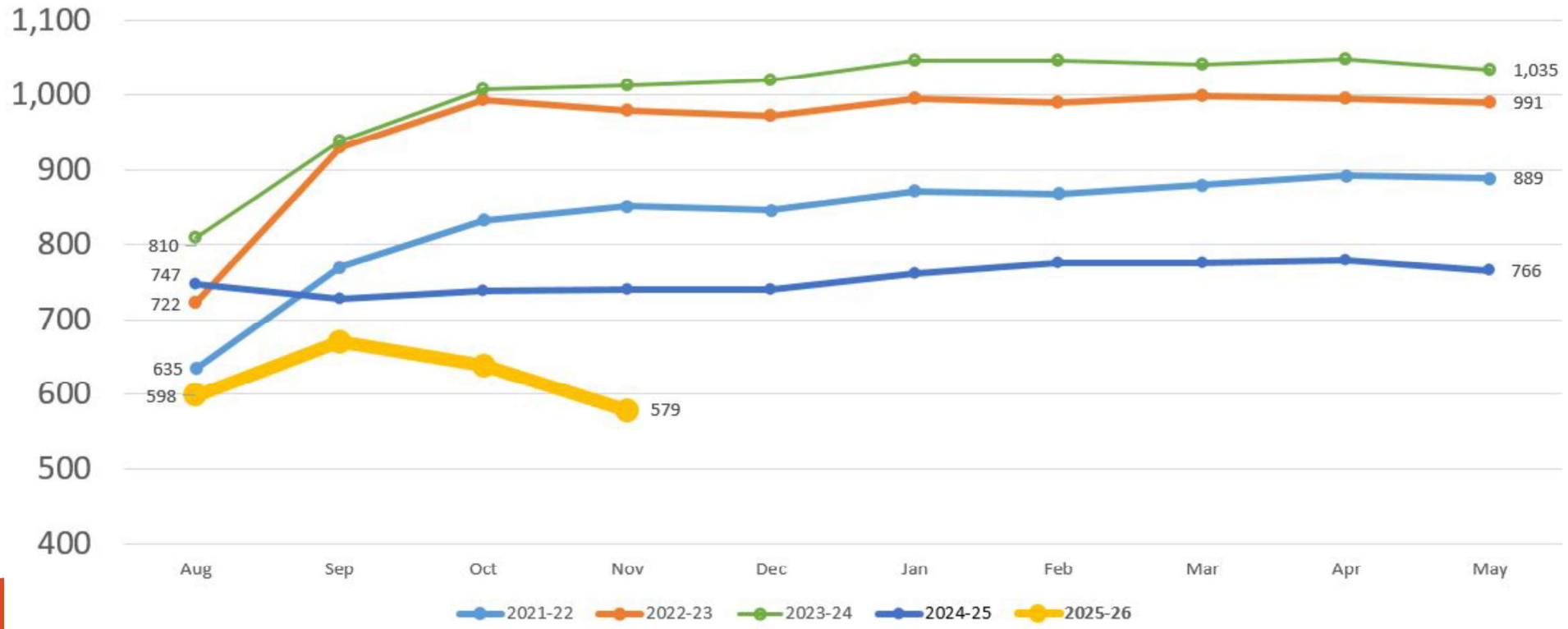
Note: The data in the chart above represents only the CPS preschool students who receive Preschool Tuition Assistance. As of the end of the month shown above, CPS has 1,822 preschool students enrolled. (Prior FY25=1,909)

FY26 Note: -- In PY FY25, ECE grant funded seats were increased from 550 to 600 with 120 seats being part of the state full day pilot. In FY26, the 120 seats are no longer in a pilot program with the State, but the District is still maintaining those seats. Since levy dollars are last dollar in, this reduced the number of students calculated for tuition assistance.

Cincinnati Public Schools

Number of CPS Preschool Students - Benefitting from Tuition Assistance

August 2021 through November 2025



FY26 Note: -- In PY FY25, ECE grant funded seats were increased from 550 to 600 with 120 seats being part of the state full day pilot. In FY26, the 120 seats are no longer in a pilot program with the State, but the District is still maintaining those seats. Since levy dollars are last dollar in, this reduced the number of students calculated for tuition assistance.

CPS Preschool Expansion

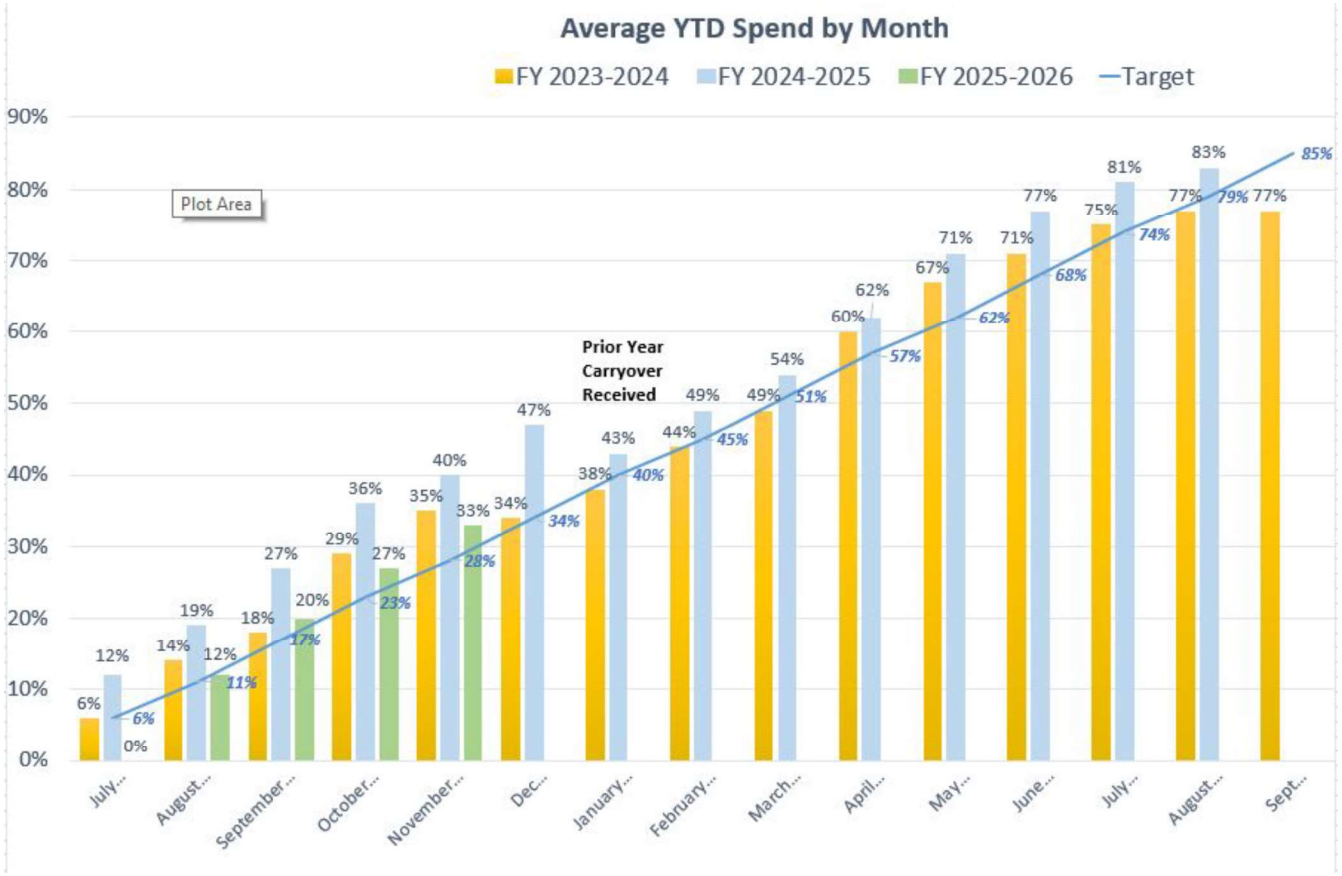
NOVEMBER 2025 (FY26)	Initial Estimate * Budget FY26	FY26 Actual Jul-Nov '25	PRIOR FY25 Actual Jul-Nov '24
Revenues: (net of Co. Auditor Fees)	**$15,000,000**	**$7,091,427**	**$7,395,659**
Expenses:			
CPS Tuition Assistance	7,500,000	1,980,560	2,363,861
Payments to United Way @	9,447,896	4,125,088	4,561,596
Special Education Support	748,625	418,619	442,065
Administrative Support	169,933	29,213	101,807
Other Professional Services	239,808	48,584	54,728
Supplies and Materials	399,989	71,656	275,355
Other / [Capital Outlay (PY FY25)]	3,000	0	154,395
Total	**$18,509,251**	**$6,673,720**	**$7,953,807**
Net Income	**($3,509,251)**	**$417,707**	**($558,148)**

* **- Subject to revision.** Consolidated Budget uses prior years unspent cash FY25 and beyond.
@ - Due to Prior Year CPP underspend, payment schedule differs from Year to Year. (Based on Budget/Net of returned funds)

State & Federal Grants



Public State and Federal Grants FY26 Cumulative Average Spend



Click Here to download Monthly Summary Details.

Total FY26 Public State & Federal Grants: 26
Total FY26 Public State & Federal Grants Initial Allocation: $ 53,345,600.70
Total FY26 Public State & Federal Grants Spent & Encumbrance Total: $ 17,768,466.12

FY26 State and Federal Grants as of 11/30/25

- Month **5** of 15 month cycle
- Spending goal = 28**%** of Total Allocation

	Number of Grants	Percent Meeting Spending Goal	Percent Spent or Encumbered before Carryover	Percent Spent or Encumbered with Carryover
Grants to Public Schools	**26**	**69%**	**33%**	**n/a**
Grants to Non-Public Schools	**8**	**88%**	**45%**	**n/a**

Key Activities this month

Budget Revisions

ODEW Monitoring and State Audits

FY26 Title I-A School Budgets

FY26 CSI NC SSI School Budgets

Entitlement Grants Spend Summary 11/30/25

Grant	Total Allocation Includes Carryover, Adj*	Amount Spent*	Amount Encumbered*	Percent Spent or Encumbered Original Budget
Title I-A Basic	$ 24,087,652	$ 6,618,280	$ 1,745,116	35%
Title I-Neglected	252,658	82,572	52,249	54%
Title I-Delinquent	165,787	68,150	0	41%
Title II-Sup Eff Instr	1,737,063	583,300	110,020	40%
Title III-LIEL	497,563	117,529	78,625	39%
Title III - Immigrant	54,485	30,066	5,043	64%
Title IV-Stud Supp	1,744,025	918,462	377,858	74%
Title I NonComp SSI*	1,036,852	244,185	117,874	35%
Expanding Opp Each*	459,876	95,935	103,800	43%
Totals	**$ 30,053,961**	**$ 8,758,479**	**$ 2,590,585**	**38 %**

* Amounts represent Public Schools Only - November spend goal is **28%**

Title I A Parent and Family Involvement Guidelines

Parent and family engagement always has been a centerpiece of Title I, Part A. The statute defines "parental involvement" as the participation of parents in regular, two-way, and meaningful communication involving student academic learning and other school activities, including ensuring—

- that parents play an integral role in assisting their child's learning;
- that parents are encouraged to be actively involved in their child's education at school;
- that parents are full partners in their child's education and are included, as appropriate, in decision-making and on advisory committees to assist in the education of their child; and
- that carrying out of other activities, such as those described in section 1116 of the ESEA (Parent and Family Engagement). (ESEA section 8101(39)).

Required 1% minimum of Total Title I Allocation:
FY26 School Allocation is $ 268,850.71 ($ 9.75 per student)

Title I A Parent and Family Engagement Requirements

An LEA may receive funds under Title I, Part A only if the LEA conducts outreach to all parents and family members and implements programs, activities, and procedures for the involvement of parents and family members in Title I, Part A programs that are consistent with the requirements of ESEA section 1116. LEAs must plan and implement these programs, activities, and procedures with meaningful consultation with parents and families of children participating in Title I, Part A programs. (ESEA section 1116(a)).

Each school served under Title I, Part A must convene an annual meeting, at a time convenient for parents, to inform them of their school's participation in Title I, Part A programs, and to explain the Title I, Part A requirements and the right of parents to be involved in those programs. In order to keep parents informed, schools must invite to this meeting all parents of children participating in Title I, Part A programs and encourage them to attend. Schools must offer a flexible number of additional parent and family engagement meetings, such as in the morning or evening, so that as many parents as possible are able to attend. (ESEA section 1116(c)(1)-(2)).