

November 14, 2025

VIA ELECTRONIC MAIL

Dublin City Schools
Ms. Marcee Pool, Interim Superintendent
207 Shamrock Dr.
Dublin, GA 31021
marcee.pool@dcsirish.com

Re: Dublin City Schools Financial Improvement Plan Updates

Dear Interim Superintendent Pool,

We appreciate your continued work with the Georgia Department of Education (GaDOE) to ensure stability for the students, teachers, and staff of Dublin City Schools. GaDOE's Special Advisor, Dr. Stephanie Johnson, continues to speak highly of your responsiveness, collaboration, and willingness to work with our agency.

This letter provides an update on the Financial Improvement Plan (FIP) Dublin City Schools has entered with GaDOE, as outlined in our previous letters and the summary report issued on October 29, 2025. Additionally, it serves to encourage you and your team to begin planning for the system's next steps.

Update on Financial Improvement Plan Directives

Updates on the Financial Improvement Plan tasks outlined in GaDOE's October 24, 2025 letter are included below.

Previous Request	Status of Request
1. Develop an amended FY26 budget in SmartFusion that incorporates all enacted deficit reduction measures and new federal grant awards, and obtain board approval.	This task has not been completed because necessary Human Resources documentation has not yet been submitted.
2. Reconcile SHBP employee and employer deductions for FY25 and FY26.	This task has not been completed because necessary Human Resources documentation has not yet been submitted.



3. Obtain approval from SHBP for a repayment plan that has been reviewed and verified by GaDOE and Dublin City Schools as feasible given the district's financial position.	Approval has been requested but not yet received from SHBP.
4. Ensure all outstanding liabilities are recorded in the general ledger and reflected in district budgets and cash flow projections.	This task appears to have been completed.
5. Confirm all bank reconciliations are current and recorded in SmartFusion.	This has been completed through September, but is not yet updated in the district's financial system.
6. Complete Certified/Classified Personnel Information (CPI) submission and ensure all necessary data corrections are made in SmartFusion and Infinite Campus.	CPI submission is complete; updates to the district's financial system are in progress. Dublin City Schools should now work to ensure all employee information is accurately reported in SmartFusion and Infinite Campus to ensure that tasks 1 and 2 can be completed.
7. Establish and implement the Capital Asset module within SmartFusion.	This task is in progress.
8. Respond promptly to auditor requests and provide necessary documentation to complete the FY23 Audit.	Dublin City Schools has responded to all auditor requests.
9. Develop a sustainable financial staffing and training plan aligned with the district's current fiscal condition and designed to support long-term self-sufficiency.	This task is in progress.

Additional Tasks for Dublin City Schools

In addition to completing the outstanding tasks above, Dublin City Schools should also:

1. Ensure budgets are updated for all federal grants and check that monthly drawdowns are being performed.
2. Expand the sustainable financial staffing and training plan referenced above to include a viable plan for moving forward without daily, intensive supports from GaDOE.

Updates on QBE Advance Request and SHBP Repayment

GaDOE submitted an additional Quality Basic Education (QBE) advance request to the Office of Planning and Budget on behalf of Dublin City Schools, in the amount of \$1,005,826.10 for the month of November. We anticipate receiving a response by late November and will update the district as soon as more information is available.

To clarify, these are advance payments of Dublin City Schools' future earnings through the QBE formula. The district is not receiving extra funds from the state and will not receive its full QBE allotment for the coming year as it will have already collected those funds. Dublin City Schools must prepare its future budgets accordingly to mitigate continued cash flow issues.

Moving forward, the district must continue to identify where financial improvements can be made to ensure a balanced budget in FY27, and develop a plan to address its current property tax collection schedule.

With that said, at no time are continued QBE advances guaranteed, and the district should plan for the future accordingly.

If Dublin City's proposed SHBP repayment plan is accepted by the Georgia Department of Community Health, its repayment obligations will begin in February 2026 and will be met in full by January 2028.

It is also important to note that the Department of Community Health (DCH) has not at this time made a request to the State Board of Education in writing, pursuant to O.C.G.A. §§ 20-2-892(b) and 20-2-920(b), for the SBOE to withhold allotments to Dublin City Schools.

Regardless, the district's broader financial outlook is heavily dependent upon repayment of its SHBP obligations along with its property tax collection plan and continued balanced budgets.

Looking Forward

Based on the current reductions that have been made, the district is tentatively on a path to eliminating its deficit and repaying its SHBP obligations – however, that path is entirely dependent upon continued forward funding of QBE beyond FY26. It is essential the district understand that approval of forward funding is not guaranteed and is dependent upon state policies, revenues, and the input of other state agencies.

Given this, the district must embark upon an honest evaluation of its financial standing and consider its options for future solvency. Broadly, these options could include:

1. **Achieve a Balanced Budget:** The district could continue to reduce spending levels, increase revenues, and/or improve cashflow processes to ensure future balanced budgets. This would require the district to prepare a reserve balance that eliminates the district's dependence on advanced QBE funding. As I stated previously, district leadership should work to ensure the impact of these decisions does not fall disproportionately on teachers, school-level staff, or taxpayers, who did not create this crisis.
2. **Conservatorship:** The district could enter into a Memorandum of Understanding (MOU) with the Laurens County School District to temporarily combine operations. This would allow Dublin City Schools, in agreement with the Laurens County School District, to further reduce administrative costs for a pre-determined amount of time until the district regains solvency and could reinstate full operations.
3. **Consolidation:** While consolidation decisions must be made by voters, Dublin City Schools could publicly support consolidation with the Laurens County School District. Should the community choose to pursue consolidation, that process is outlined in Article VIII of the Georgia Constitution along with O.C.G.A. § 20-2-370. Both state law and the Georgia Constitution do not articulate or include any role for GaDOE in this process – it would unfold at the local level.

To be clear, GaDOE is not endorsing or recommending any specific option outlined above. These decisions are entirely within the purview of the local school district and community, and cannot legally be made by our agency. State law, while clear about the agency's role in providing support and guidance, currently does not allow GaDOE to make financial decisions on behalf of local school systems.

As the district continues to complete the tasks outlined in the Financial Improvement Plan, Dublin City Schools should consider each of these options seriously, in close conversation with the local community and your local board attorney. In fairness to teachers, staff, and families who need to begin planning for the next school year, we urge you to provide transparency regarding which of the above options you are planning to pursue **prior to the deadline for teachers to sign contracts for the 2026-27 school year**. We encourage you to begin these conversations with your local board of education and local board attorney now.

We continue to stand by to assist and support your team, to the benefit of the students, teachers, and staff of Dublin City Schools.

Sincerely,



Richard Woods
State School Superintendent

*cc: Dublin City Schools Board Chairman Kenny Walters
Georgia State Board of Education Chairman Stan DeJarnett
Georgia State Board of Education Member Matt Donaldson (12th Congressional District)
Georgia Department of Education Chief of Staff Christy Todd and Chief Financial Officer Rusk Roam*