

February 5, 2026

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,

This letter provides an update on the Financial Improvement Plan (FIP) Dublin City Schools has entered with GaDOE, as outlined in our previous letters – the most recent of which was sent on November 14, 2025 – and the summary report issued on October 29, 2025. We appreciate your continued cooperation and the opportunity to work with the new chair of the Dublin City Board of Education, Ms Mandy Smith, who I met with on February 2.

Updates on Financial Improvement Plan Directives

Updates on the Financial Improvement Plan tasks outlined in GaDOE’s November 14, 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.
2. Reconcile SHBP employee and employer deductions for FY25 and FY26.	This task has been completed for FY25, and is in progress for FY26. All payments are up to date.
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.	This task has been completed. The repayment plan began this month and the first payment has been made.



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 based on records submitted by the district.
5. Confirm all bank reconciliations are current and recorded in SmartFusion.	This task is in progress – operating account is complete; payroll and LGIP accounts are in process.
6. Complete Certified/Classified Personnel Information (CPI) submission and ensure all necessary data corrections are made in SmartFusion and Infinite Campus.	This task has been completed.
7. Establish and implement the Capital Asset module within SmartFusion.	This task remains in progress.
8. Respond promptly to auditor requests and provide necessary documentation to complete the FY23 Audit.	This task has been completed by Dublin City and is awaiting signoff from Mauldin & Jenkins.
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 remains in progress.
10. Ensure budgets are updated for all federal grants and check that monthly drawdowns are being performed.	This task has been completed.

Updates on Sustainable Financial Staffing and Training Plan

The final task listed in GaDOE’s November 14, 2025 letter was “Expand the sustainable financial staffing and training plan referenced above to include a viable plan for moving forward without daily, intensive supports from GaDOE.”

This task is in progress. Dublin City Schools has engaged the services of the Georgia School Superintendents Association (GSSA) to assist with the search for a permanent Superintendent and has publicly posted a job listing for its Chief Financial Officer (CFO). The two financial consultants GaDOE placed in Dublin City Schools have transitioned to employment by the district, which reduces the number of GaDOE employees assigned full-time to Dublin City Schools.

Additional Tasks for Dublin City Schools

1. To complete the development of sustainable financial staffing within the school district, Dublin City Schools should hire a Chief Financial Officer by March 13, 2026. This deadline will allow the new hire to obtain the necessary training to ensure sound financial management.
2. Dublin City Schools should begin confirming personnel costs, salary schedule, and supplements for FY27 along with estimated operational costs. Salary schedule information must be provided to GaDOE’s financial consultants in order to project FY27 expenditures, including the effects of the increase in SHBP costs.
3. The district should review all existing contracts and determine whether they should be resubmitted for a competitive bid to reduce district overhead.

4. Respond promptly to auditor requests and provide necessary documentation to complete the FY24 and FY25 Audits with the Georgia Department of Audits and Accounts.
5. Cooperate with and respond promptly to any requests from Cognia.

Financial Forecast

There are no further funds available for advances of FY26 QBE. Dublin City Schools will receive its last FY26 allotment of \$1,284,855.51 in February. Dublin City Schools is scheduled to begin receiving \$5,030,004.98 in property tax collections this month. The district's FY26 surplus stands at \$3,480,185.39 as of February 13, 2026.

Looking ahead to FY27, we project Dublin City Schools would need resumed QBE advances beginning in September 2026, until the district begins receiving its next annual cycle of property tax collections. While the district currently has a surplus, its monthly operating expenses will continue to exceed its regular monthly QBE allotment while it completes its current SHBP repayment plan. The current surplus is being used to support ongoing operations and does not eliminate the need for advances prior to the receipt of property tax revenues.

It still appears the district is on track to achieve solvency in February 2028, when it completes the final payment under the current SHBP repayment plan. **We strongly recommend the district continue to reduce costs where it can and work with local officials to ensure property tax revenues are received in a timely manner, to gain financial independence that is not dependent upon QBE advances.**

The Georgia Department of Education remains available to serve and support your team as the district continues to transition toward a plan for long-term financial self-sufficiency.

Sincerely,



Richard Woods
State School Superintendent