Statement of Actual Financial Operations — Instructions

O.C.G.A. § 20-2-67(c)–(d), as amended by HB 1164 (effective July 1, 2026)

WHO MUST FILE AND PUBLISH

Each local school system designated as high-risk or moderate-risk by the Department of Audits and Accounts must publish this statement in the official county organ (the county's legal organ newspaper) once a week for two consecutive weeks, with both publications completed not later than September 30.

Systems designated after the annual publication cycle are encouraged — though not required — to publish their statement within 60 days of designation, so that the community has timely information about the system's financial condition. The statutory deadline of September 30 is unchanged.

Amounts are reported from the school system's accounting records for the most recently completed fiscal year, which may precede completion of the audit for that year.

HOW TO COMPLETE THE FORM

1. Complete every shaded (yellow) cell on the Statement tab. Enter amounts in whole dollars (e.g., 1,234,567 — no cents). Cells that are not shaded contain formulas and should not be edited.

2. Report actual amounts for the most recently completed fiscal year (ended June 30), consistent with the school system's accounting records. Column totals calculate automatically.

3. Adjust the signature block to match the number of members of your governing board before printing.

EXECUTION AND PUBLICATION

Prior to publication, the statement must be executed by the local board of education and signed by each member of the board and the local school superintendent.

After publication, submit a copy of the published statement to the Georgia Department of Education Financial Review and to the local county board of commissioners or local municipal governing authority. Maintain a current copy on file in the school system's central administrative office, available for public inspection, for at least two years, and make copies available on request.

QUESTIONS

Contact the Financial Audits Division, Georgia Department of Audits and Accounts — SchoolOversight@audits.ga.gov.

(UNAUDITED) STATEMENT OF ACTUAL FINANCIAL OPERATIONS

Dublin City Schools, Georgia

For the Fiscal Year Ended June 30, 2026

Published pursuant to O.C.G.A. § 20-2-67, in the form specified and prescribed by the State Auditor

	General Fund	All Other Governmental Funds	Total
REVENUES			
Property Taxes	13,360,825		13,360,825
Sales Taxes	1,042,033	3,032,552	4,074,585
State Funds	17,670,493	979,578	18,650,071
Federal Funds	123,252	7,205,412	7,328,664
Other Revenues	1,098,022	1,464,084	2,562,106
Total Revenues	**33,294,624**	**12,681,627**	**45,976,251**
EXPENDITURES			
Current			
Instruction	17,063,845	3,083,036	20,146,881
Support Services			
Pupil Services	1,674,291	1,526,308	3,200,599
Improvement of Instructional Services	1,134,450	741,092	1,875,543
Educational Media Services	328,583	312,142	640,725
General Administration	292,129	123,252	415,381
School Administration	2,264,232	105,519	2,369,751
Business Administration	1,357,435	2,844	1,360,279
Maintenance and Operation of Plant	3,164,478	72,631	3,237,108
Student Transportation Services	1,366,208	24,073	1,390,281
Central Support Services	765,005		765,005
Other Support Services	365,523	73,349	438,873
Enterprise Operations		72,304	72,304
Community Services	274,716	7,203	281,919
Food Services Operations		2,834,034	2,834,034
Capital Outlay		1,082,395	1,082,395
Debt Service	311,120	483,323	794,443
Total Expenditures	**30,362,016**	**10,543,503**	**40,905,519**
Revenues over (under) Expenditures	2,932,608	2,138,124	5,070,732
Other Financing Sources (Uses)			
Other Sources			0
Other Uses			0
Total Other Financing Sources (Uses)	0	0	
Net Change in Fund Balances	**2,932,608**	**2,138,124**	**5,070,732**
Fund Balance, Beginning	(3,864,237)	318,555	
Fund Balance, Ending		**2,456,679**	**5,070,732**

CERTIFICATION: We, the undersigned, being all of the members of the governing board of the above-named local school system/state charter schoool and the local school superintendent/chief administrator, certify that this Statement of Actual Financial Operations for the fiscal year shown above, prepared on the form specified and prescribed by the State Auditor pursuant to O.C.G.A. § 20-2-67(c), has been examined by each of us and, to the best of our knowledge and belief, fairly presents the actual financial operations and current financial status of the school system/state charter school. Executed prior to publication as required by law.

Signature	Printed Name	Date
	Mr. David Westerfield	
Board Chair		
	Ms. Priscilla Adams	
Board Vice Chair		
	Ms. Teresa Holiday	
Board Member		
	Ms. D'Andrea King	
Board Member		
	Mr. Frederick Green	
Board Member		
	Ms. Angela Wright	
Board Member		
	Mr.Douglas Eaves	
Board Member		
	Marcee Pool, Interim Superintendent	
Local School Superintendent/Chief Administrator		

Add or remove signature lines as needed to match the number of members of the governing board.