

# SELDA

## The Special Education Director's Guide to Understanding Maintenance of Effort

### **Department of Special Education Services and Supports**

*Malissa Roberts, Program Specialist*

## Federal Requirement to Supplement, Not Supplant

34 CFR §300.202 Use of amounts explains the appropriate use of IDEA, Part B funds for students with disabilities.

It states:

(a) General. Amounts provided to the LEA under Part B of the Act—

- (1) Must be expended in accordance with the applicable provisions of this part;
- (2) Must be used only to pay the **excess costs** of providing special education and related services to children with disabilities, consistent with paragraph (b) of this section; and
- (3) Must be used to **supplement** State, local, and other Federal funds **and not to supplant** those funds.

# Federal Requirement to Supplement, Not Supplant

In other words:

LEAs may not use IDEA, Part B funds as the **primary source** for educating students with disabilities.



# IDEA MOE Overview

- LEAs must use/expend (using state and local funds) at least as much as they did in the comparison year on the education of children with disabilities.
- ***Two standards:***
  - Eligibility: Must budget and project at least as much as expended in the comparison year.
  - Compliance: Must actually expend at least as much as they expended in previous comparison year

# Meeting the Eligibility Standard

LEA must intentionally BUDGET appropriate state and local expenditures, and follow through with planned expenditure amounts to Maintain Effort.



# The Methods of MOE Calculation

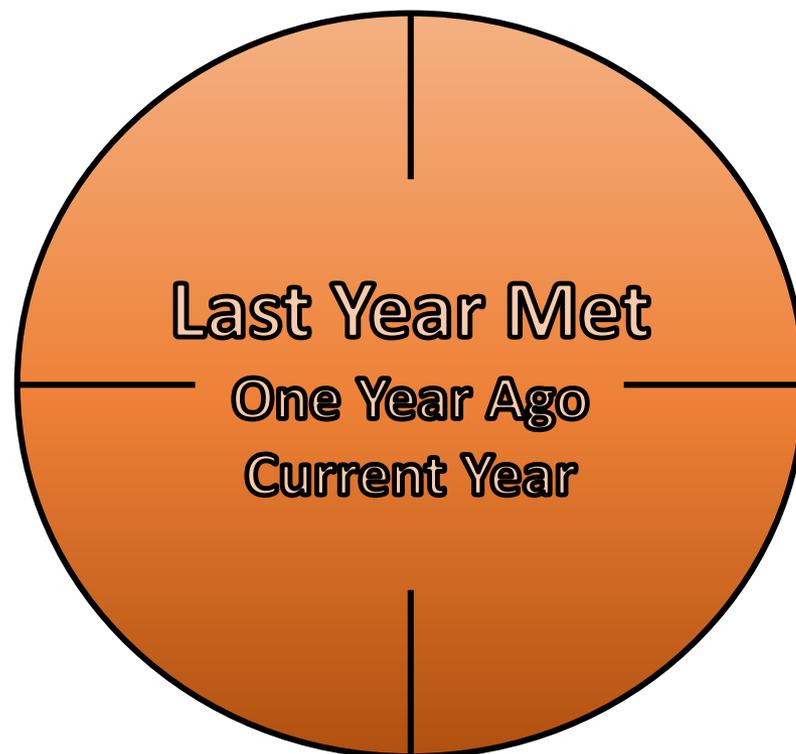
- An LEA must maintain state and local expenditures for students with disabilities in **one** of four ways:
  - local funds only;
  - the combination of State and local funds;
  - local funds only on a per capita basis; or
  - the combination of State and local funds on a per capita basis.

7/9/2019

# Meeting the Eligibility Standard

## Viewed through 3-Year Lens

- Required effort **Last Year Met**
  - This is the comparison year.
  - These amounts were recorded the last time the Compliance Standard was assessed.
  - From *finalized* totals reported on DE046
  - These are in the MOE Portal



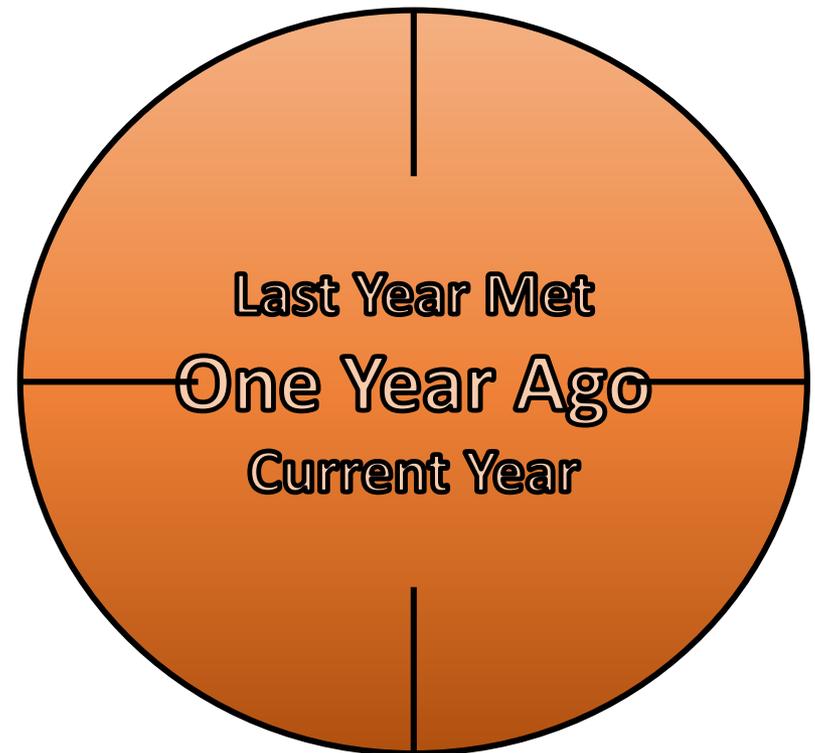
# 2020 MOE Eligibility Worksheet

Maintenance of Effort Eligibility Standard									
School Year	State and Local Amount	MOE Result	State and Local Per Pupil	MOE Result	Local Amount	MOE Result	Local Per Pupil	MOE Result	with Disabilities Enrollment
Comparison Year (Last Met Effort)		NA		NA		NA		NA	NA
2018-2019 Expenditures	\$ -	Met	\$ -	Met		Met	\$ -	Met	1
2019-2020 Projected Expenditures	\$ -	Met	\$ -	Met	\$ -	Met	\$ -	Met	1
<p><b>Directions: Only enter data into WHITE cells.</b> Use MOE portal information to find amounts for the comparison year. In the portal it is referred to as "Projected Effort". Use October FTE-1 SWD CHILD FIND Counts to complete enrollment information. For FY20, you may use projection or 19-1 FTE count. Complete the calculation worksheet tab to determine FY19 and FY20 amounts. Per Pupil Amounts are automatically entered when enrollment information is entered. Finally, to calculate Local MOE, please see instructions in Calculation Worksheet Tab. You must meet in at least one method category each year to be compliant and eligible. If you do not meet, you will need to request exceptions and adjustments.</p>									

# Meeting the Eligibility Standard

## Viewed through 3-Year Lens

- Reported effort **One Year Ago**
  - Effort for this year is compared to the comparison year required effort amount.
  - These amounts are reported on the MOE Worksheet by the LEA *after* fiscal year closeout, but *before* DE046 totals are finalized.



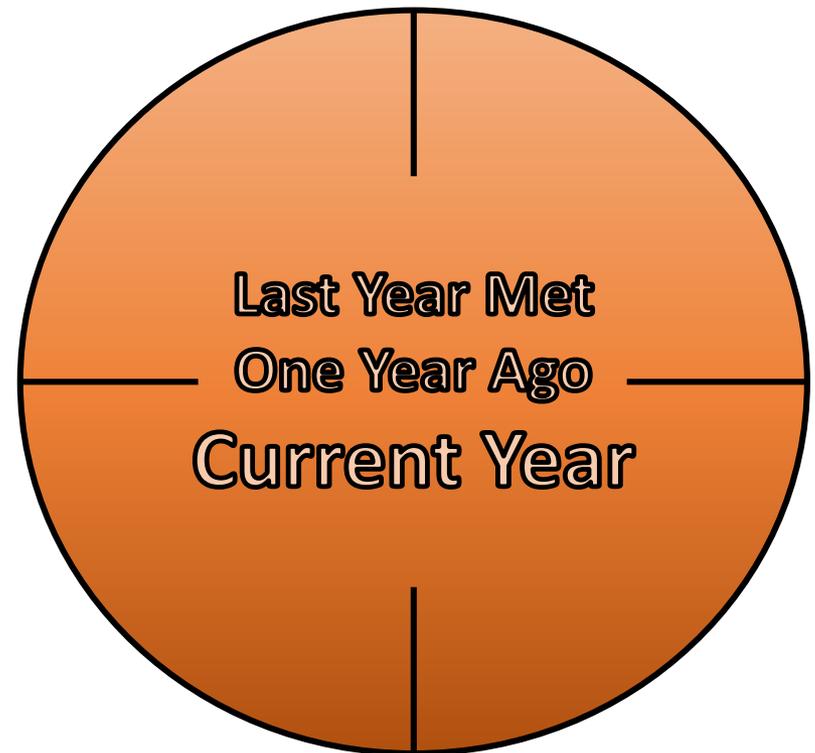
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Comparison Year (Last Met Effort)		NA		NA		NA		NA	NA
2018-2019 Expenditures	\$ -	Met	\$ -	Met		Met	\$ -	Met	1
2019-2020 Projected Expenditures	\$ -	Met	\$ -	Met	\$ -	Met	\$ -	Met	1
<p><b>Directions: Only enter data into WHITE cells.</b> Use MOE portal information to find amounts for the comparison year. In the portal it is referred to as "Projected Effort". Use October FTE-1 SWD CHILD FIND Counts to complete enrollment information. For FY20, you may use projection or 19-1 FTE count. Complete the calculation worksheet tab to determine FY19 and FY20 amounts. Per Pupil Amounts are automatically entered when enrollment information is entered. Finally, to calculate Local MOE, please see instructions in Calculation Worksheet Tab. You must meet in at least one method category each year to be compliant and eligible. If you do not meet, you will need to request exceptions and adjustments.</p>									

# Meeting the Eligibility Standard

## Viewed through 3-Year Lens

- **Current Year** Projected Effort
  - Effort for this year is compared to the effort reported for one year ago.
  - These amounts are projected by the LEA as a demonstration of the plan to maintain effort by budgeting as much or more funds as was spent one year ago.



# 2020 MOE Eligibility Worksheet

Maintenance of Effort Eligibility Standard									
School Year	State and Local Amount	MOE Result	State and Local Per Pupil	MOE Result	Local Amount	MOE Result	Local Per Pupil	MOE Result	with Disabilities Enrollment
Comparison Year (Last Met Effort)		NA		NA		NA		NA	NA
2018-2019 Expenditures	\$ -	Met	\$ -	Met		Met	\$ -	Met	1
2019-2020 Projected Expenditures	\$ -	Met	\$ -	Met	\$ -	Met	\$ -	Met	1
<p><b>Directions: Only enter data into WHITE cells.</b> Use MOE portal information to find amounts for the comparison year. In the portal it is referred to as "Projected Effort". Use October FTE-1 SWD CHILD FIND Counts to complete enrollment information. For FY20, you may use projection or 19-1 FTE count. Complete the calculation worksheet tab to determine FY19 and FY20 amounts. Per Pupil Amounts are automatically entered when enrollment information is entered. Finally, to calculate Local MOE, please see instructions in Calculation Worksheet Tab. You must meet in at least one method category each year to be compliant and eligible. If you do not meet, you will need to request exceptions and adjustments.</p>									

# Calculating Expenditures

## Worksheet to Meet the IDEA MUE Calculations

*The Calculation should NOT be altered.*

MOE eligibility for FY20 grant.		FY 2019 State/Local Expenditures	Variations	Projected Budget for FY 2020 State/Local Projections
LEA Function				
Codes for MOE				
QBE Categories				
<b>Total State Expenditures:</b>				
<b>Fund 100 and</b>	Description (when including local charters in Fund 599 exclude object 594)			
2011	Students w/Disabilities	500.00		
2021	Category I	10.00		
2031	Category II	10.00		
2041	Category III	10.00		
2051	Category IV	10.00		
2061	Category V	10.00		
2081	Non-Instructional Special Education Expenditure	10.00		
2310	Tuition for Multi-Handicapped Children	10.00		
2620	Preschool Handicapped State Grant	10.00		
2810	Rule 10 - Special Education (Support Costs)	20.00		
<b>Total State Expenditures Reported</b>		600.00		0.00
<b>Total State Revenues</b>		500.00	As reported on the Annual Financial Report	
<b>Excess of State Expenditures Over State Revenues</b>		100.00	Expenditures coded to State program codes in excess of the State Revenue received.	0.00
<b>Total Local Expenditures:</b>				
Fund 100	Description			
<b>Excess of State Expenditures Over State Revenues (calculated above)</b>		100.00		0.00
2023	Local - Category I	5.00		
2033	Local - Category II	5.00		
2043	Local - Category III	5.00		
2053	Local - Category IV	5.00		
2063	Local - Category V	5.00		
<b>Total Local Expenditures Reported:</b>		125.00	State Expenditures in Excess of State Revenue PLUS Expenditures coded to local program codes	0.00 Local Only Amount
<b>Total State/Local Expenditures Aggregate:</b>		625.00	State Expenditures funded with State Revenues PLUS Local Expenditures	0.00 State and Local Amount
<b>Enrollment Count:</b>		10		1
<b>(Use Child Count FTE 19-1 for FY19, Use projected FTE for FY20 (May use FY19 Count))</b>				
<b>State/Local Expenditures PPE:</b>		62.50	State/Local Expenditures Aggregate/Enrollment	0.00 State and Local
<b>Local Expenditures PPE:</b>		12.50	Local Expenditures/ Enrollment Count	0.00 Local Only

# Helpful Tips

## Calculations Page

- Do not alter any part of the calculations page
- Use only the program codes included on the calculations page
- Program Code 9999 is not included in the calculation
- Complete both the prior year and current year columns
- Be sure to get enrollment count information
- Make sure all information transfers to eligibility worksheet

# 2020 MOE Eligibility Worksheet

Maintenance of Effort Eligibility Standard									
School Year	State and Local Amount	MOE Result	State and Local Per Pupil	MOE Result	Local Amount	MOE Result	Local Per Pupil	MOE Result	with Disabilities Enrollment
Comparison Year (Last Met Effort)	I	NA	I	NA	I	NA	I	NA	NA
2018-2019 Expenditures	\$ C -	Met	\$ -	Met	C	Met	\$ -	Met	I <sub>1</sub>
2019-2020 Projected Expenditures	\$ C -	Met	\$ -	Met	\$ C -	Met	\$ -	Met	I <sub>1</sub>
<p><b>Directions: Only enter data into WHITE cells.</b> Use MOE portal information to find amounts for the comparison year. In the portal it is referred to as "Projected Effort". Use October FTE-1 SWD CHILD FIND Counts to complete enrollment information. For FY20, you may use projection or 19-1 FTE count. Complete the calculation worksheet tab to determine FY19 and FY20 amounts. Per Pupil Amounts are automatically entered when enrollment information is entered. Finally, to calculate Local MOE, please see instructions in Calculation Worksheet Tab. You must meet in at least one method category each year to be compliant and eligible. If you do not meet, you will need to request exceptions and adjustments.</p>									

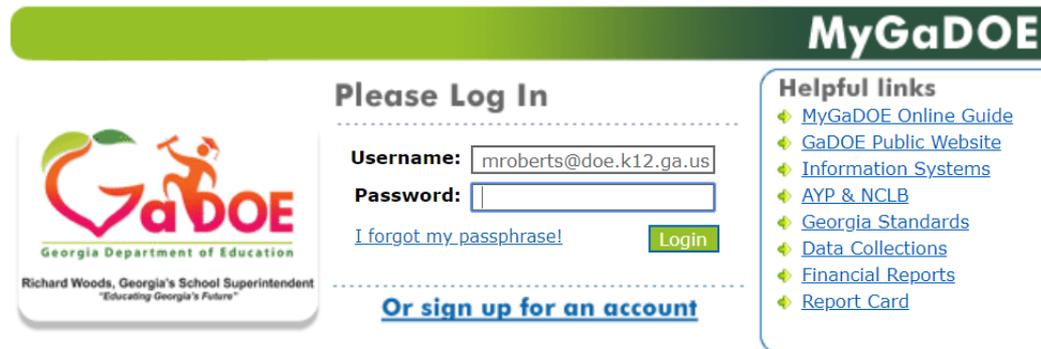
## Key

I - Input Cells

C - Automatically updates from Calculation Worksheet

# Consolidated Application

→ Log in



The screenshot shows the MyGaDOE login interface. At the top right, the text "MyGaDOE" is displayed in white on a dark green background. Below this, the heading "Please Log In" is centered. On the left side, there is a logo for the Georgia Department of Education, featuring a stylized 'GaDOE' with a person figure and the text "Georgia Department of Education" and "Richard Woods, Georgia's School Superintendent 'Educating Georgia's Future'". The login form includes a "Username:" field with the text "mroberts@doe.k12.ga.us" and a "Password:" field. Below the password field is a link that says "I forgot my passphrase!". To the right of the password field is a green "Login" button. Below the login form, there is a link that says "Or sign up for an account". On the right side of the page, there is a "Helpful links" section with a list of links: "MyGaDOE Online Guide", "GaDOE Public Website", "Information Systems", "AYP & NCLB", "Georgia Standards", "Data Collections", "Financial Reports", and "Report Card".

# Let's Browse...

## The Consolidated Application: SpEd MOE Portal

→ Select 'Home'

The screenshot displays the SpEd MOE Portal interface. At the top left is the GaDOE logo. Below it is a 'Site Navigation' menu with 'Home' and 'Logout' options. To the right of the navigation is a search bar labeled 'Search Districts' and a message notification: 'You have (0) new messages.' The main content area features a 'Surveys' section with a table showing counts for 'New (0)', 'Saved (0)', 'Submitted (9)', and 'Approved (10)'. Below the table, it states 'No new surveys available' and includes a 'More' link. On the left side, under 'Exceptional Students', there is a list of menu items: 'Consolidated Application', 'View Documents', 'GAORS', 'Monitoring', 'Message Center', 'Grants Application', and 'EOPA Reports'. A secondary menu is open, listing 'Administration', 'Application', 'Online Help', 'Reports', 'Manage Public Schools', 'Special Ed Excess Cost', 'Title MOE', and 'Special Ed MOE'. The 'Consolidated Application' and 'Special Ed MOE' items are highlighted with red boxes. At the bottom, there is a 'Hide Navigation' button and a footer with links for 'Privacy Policy', 'Terms of Use', 'Site Requirements', and 'Feedback'.

# Let's Browse...

## The Consolidated Application: SpEd MOE Portal

Special Education - Maintenance of Effort

Fiscal Year: 2016 District Name: Bartow County - 608

Manage MOE | MOE View | Attachments

Overall MOE: Met MOE Status Changed by: [REDACTED]  Apply 50% of Local Effort

Save Print

State & Local Aggregate-After Allowances

For FY ending June 30, 2016	\$17,229,048.30	MOE Status: Met MOE
For FY ending June 30, 2015	\$16,815,736.12	Exception Detail:
FY2 Compared to FY1- Aggregate After Allowances	\$413,312.18	
<input type="checkbox"/> Correction		
<input type="checkbox"/> Exception		
IDEA Amended Effort		
Projected Effort	\$17,229,048.30	

State & Local Average Per Pupil Expenditure-After Allowances

For FY ending June 30, 2016	\$10,397.74	MOE Status: Met MOE
For FY ending June 30, 2014	\$10,324.62	Exception Detail:
FY2 Compared to FY1- Aggregate After Allowances	\$73.12	
<input type="checkbox"/> Correction		
<input type="checkbox"/> Exception		
IDEA Amended Effort		
Projected Effort	\$10,397.74	

Use | Site Requirements | Feedback

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Note: Use the Projected Effort for each of the four methods to complete the Comparison Year row of the MOE Eligibility Worksheet.

# Meeting the Eligibility Standard

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The Eligibility standard is assessed **annually** at the time of budget submission.



The Eligibility standard is assessed by reviewing the MOE Eligibility Worksheet.



The MOE Eligibility worksheet compares three years of overall expenditures and per pupil expenditures.



LEA must upload a **completed** Eligibility Worksheet as an attachment in the Consolidated Application

# Meeting the Compliance Standard

- Financial Review runs the Compliance Test after the DE046 submission deadline.
- LEAs have four options to demonstrate meeting the MOE requirement:
  - local funds only;
  - the combination of state and local funds;
  - per capita (e.g., per child with disability) amount of local funds; or
  - per capita amount of state and local funds.

# Subsequent Years Rule

Enacted into law in the  
2014 and 2015  
Appropriations Acts.

Defines what level of effort  
an LEA must meet in order  
to maintain effort in the  
year after an MOE failure:

**Level of effort that would  
have been required in the  
absence of that failure,  
not the LEA's reduced  
level of expenditures.**

# Subsequent Years Rule Impact

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To determine required level of effort, must look back to last year in which LEA maintained effort

But must look back to the last year in which it maintained effort **using the same method by which it is establishing compliance.**

## WHAT DOES THAT MEAN?

In what year did you last meet  
in each method?

# Appendix E – Table 4

(Federal Register April 28, 2015)

Fiscal Year	Actual Level of Effort	Required Level of Effort	Met MOE?
2012-2013	\$100	\$100	YES
2013-2014	\$90	\$100	NO
2014-2015	\$90	\$100	NO
2015-2016	\$110	\$100	YES
2016-2017		\$110	

# Appendix E – Table 5

(Federal Register April 28, 2015)

Fiscal Year	Local only	State and local	Local only per capita	State and local per capita	Child count
2016	\$500	\$950	\$50	\$95	10
2017	\$400	\$950	\$40	\$95	10
2018	\$500	\$900	\$50	\$90	10

# Partner Activity



# Fill in the blanks...

1. Which years did the LEA's meet?
2. Which methods could the LEA use to meet MOE each year?
3. Identify the amount the LEA would need to expend in 2021 using each of the four methods in order to meet that year.

Fiscal Year	Local Only Aggregate	State and Local Aggregate	Local Only Per Capita	State and Local Per Capita	Child Count
2016	\$10,500	\$21,000			10
2017	\$10,400	\$21,600			8
2018	\$10,650	\$21,500			10
2019	\$10,800	\$22,200			12
2020	\$8,900	\$22,000			10
2021					?



Oh No, I don't meet!

# I didn't meet. Now what?

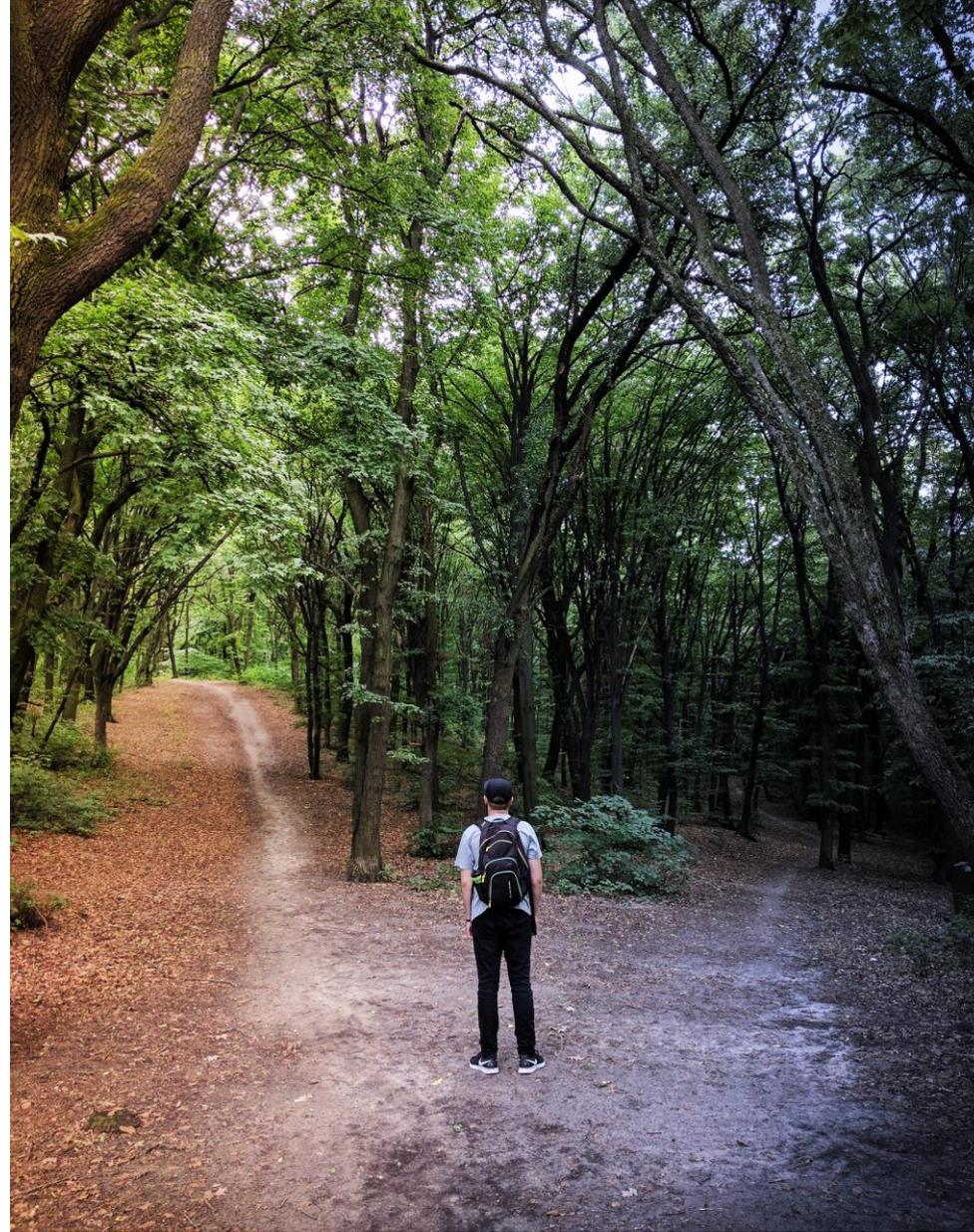
The LEA must  
revisit the  
following:

Exceptions

Adjustment

OR

Repay Funds



# Allowable Exceptions

- Voluntary Departure of Personnel
- Decrease in the Enrollment of Students with Disabilities
- Termination of the Obligation of the High Cost Student
- Termination of Costly Expenditures from Long Term Purchases
- Assumption of Cost by the High Cost Fund

# Exceptions:

## § 300.204(a)

- (a) The **voluntary** departure, by retirement or otherwise, or departure for **just cause**, of special education or related services personnel.
  - Layoffs or Reduction in Force do not count
  - LEA reduction in share of benefits do not count
  - May look at position by position basis
  - May look at total salary of departing Special Education teachers and existing Special Education teachers who are replacing Special Education teachers

# Exceptions: § 300.204(b)

(b) A decrease in the enrollment of children with disabilities.

# Exceptions:

## § 300.204(c)

- The termination of the obligation of the agency, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child—
  - (1) Has left the jurisdiction of the agency;
  - (2) Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or
  - (3) **No longer needs the program of special education.**
    - Child no longer requires special education.
    - Or new services and placement are less costly
      1. in accordance with IEP
      2. LRE
      3. parents are not disputing change in placement.

# Exceptions: § 300.204(d)

- The termination of **costly expenditures** for **long-term** purchases, such as the acquisition of equipment or the construction of school facilities.
  - Long term= more than one year
  - Costly expenditure
  - Requires Prior Approval

# Exceptions: § 300.204(e)

- The assumption of cost by the high cost fund operated by the SEA under § 300.704(c).
  - This means the LEA received a High Cost Grant

# Documentation Requirements

## For exceptions:

- Exceptions form must be submitted and approved
- Supporting evidence must show true expenditures and must be approved
- All documentation must be uploaded in the Consolidated Application

# Exceptions to Maintenance of Effort Form

Georgia Department of Education	<b>Exception to the Maintenance of Effort Compliance Requirement</b>	Division for Special Education Services and Supports
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Name of District:	Phone:
Name of Person completing the form:	Signature:
E-mail address:	Date:

As part of the IDEA, Part B application approval process, applicants must comply with 34 CFR 300.203, Maintenance of Effort. The U.S. Department of Education determines compliance with this requirement by comparing actual state and local special education expenditures for the most recent fiscal year to actual expenditures made in the preceding fiscal year.

The IDEA 2004 and its fiscal regulation 34 CFR 300.204 Exception to Maintenance of Effort allows for the following exceptions to maintenance of effort:

- a. The voluntary departure, by retirement or otherwise, or departure for just cause, of special education personnel or related service personnel;
- b. A decrease in the enrollment of children with disabilities;
- c. The termination of the obligation of an LEA, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the state educational agency, because the child –
  - i. has left the jurisdiction of the LEA;
  - ii. has reached the age at which the obligation of the LEA to provide a free appropriate public education to the child has terminated;
  - iii. no longer needs such program of special education;
- d. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or construction of school facilities;
- e. The assumption of cost by the high cost fund operated by the SEA under §300.704(c).

**NOTE:** When determining maintenance of effort, the Georgia Department of Education checks the amount of state and local special education expenditures and then the per pupil amount. Compliance MOE expenditure reports for the current year are compared to the last year's maintained effort expenditures (in each of the four methods). The district can use the above allowable exceptions to reduce the MOE amount. If a district is required to pay back funds, non-federal funds must be used.

# It is Fiscally Responsible to take Early Exceptions!



# MOE Adjustment (§300.205)

- If the IDEA allocation increases, the LEA, if it meets certain conditions, may reduce its MOE level up to 50 percent of the increase in the allocation.
- Conditions
  - Providing FAPE
  - Has not been identified with a Significant Disproportionality

# MOE Adjustment Form

## Use of IDEA Funds to Adjust Local Fiscal Effort in Certain Years (34 CFR § 300.205 Maintenance of Effort (MOE))

IDEA 2004 allows an LEA to treat up to 50% of the **increase only** in IDEA funds from the previous year to reduce local MOE expenditures. If an LEA decides to use these funds, it must use the form below to calculate the maximum available to be used.

**NOTE: The LEA must use an amount of local funds equal to the reduction in expenditures to carry out activities that could be supported with funds under ESEA regardless of whether the LEA is using funds under ESEA for those activities. However, if the LEA is unable to establish and maintain programs of FAPE or the state performance targets are at issue than GaDOE shall prohibit this reduction. The amount of funds used in Early Intervening Services shall count toward the maximum amount of expenditures that the LEA may reduce their local fiscal effort (see Maintenance of Effort and Early Intervening Services in Appendix D of the federal regulations). \***

1. Initial IDEA 611 allocation for current year:	\$ _____
2. Initial IDEA 611 allocation for previous year:	\$ _____
3. Difference (line 1 – line 2) if >0:	\$ _____
4. Line 3 X 50%:	_____ X .50
4a. Maximum 50% reduction of local MOE	\$ _____
5. Maximum available for use in CEIS:	\$ _____*
*If disproportionate, LEA is required to use 15% maximum for CEIS of IDEA 611 and Preschool 619 funds	
6. Amount committed to Optional CEIS	\$ _____
7. Difference of Optional CEIS and Maximum CEIS (Line 5 – Line 6) that could be used for local MOE reduction	\$ _____

**Narrative on the use of these funds in an ESEA related activity is required.**

Regular education operation of schools in ESEA approved activities for the same amount.  
Must track these expenditures to ensure full 50% reduction of local MOE.

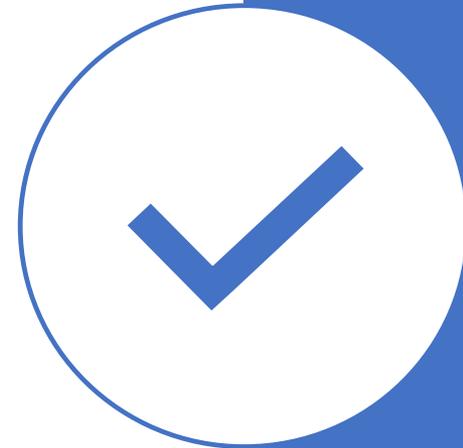
# Documentation Requirements

## For adjustment:

- MOE adjustment form must be submitted and approved
- LEA is responsible for maintaining **all** documentation
- All MOE forms are located on our website:  
<http://www.gadoe.org/Curriculum-Instruction-and-Assessment/Special-Education-Services/Pages/Budget-and-Grant-Applications.aspx> )

# Best Practices

- ✓ Establish Adequate Procedures to review Budget and Consistently Review Special Education Expenditures
- ✓ Accurately Project Expenditures based on activities/changes
- ✓ Work Closely with Finance Director
  - Ensure appropriate coding by reviewing relevant expenditure reports (i.e., payroll and detailed expenditure reports)
  - Review Staffing Changes
  - Start Early and Meet Often!
- ✓ Identify and Take Early Exceptions



# ? Questions



# Resources

## Rules, Manuals & Forms

- Special Education Rules
- Implementation Manual
- Sample Forms

## Eligibility Categories

- Autism
- Deafblind
- Deaf/Hard of Hearing (D/HH)
- Emotional & Behavioral Disorder
- Intellectual Disabilities
- Orthopedic Impairment
- Other Health Impairment
- Significant Developmental Delay
- Specific Learning Disability
- Speech Language Impairment
- Traumatic Brain Injury
- Visual Impairment & Blindness

## Budgets, Grants, Data Collection and Reporting

### Budget & Grant Applications

- LEA Consolidated Application
- Data Collection Conference
- Annual Reports
- State Performance Plan (SPP), Annual Performance Reports (APR) and Annual Determinations

## Continuous Improvement

- Georgia's Continuous Improvement Monitoring Process (GCIMP)
- Disproportionality
- Strategic Plan and Federal Indicators
- Private Schools/Residential Programs

## Dispute Resolution

- Overview
- Formal Complaints
- Mediation
- Due Process Hearings

## Budget, Grants and Consolidated Application

### FY 2019 Allocations

- FY 2019 Final Allocations
- FY 2018 Final Allocations
- Indirect Costs Calculator
- Sample District Budget Worksheet
- Budget Pages
- IDEA Allowable Expenditures

### FY 2019 Consolidated Application

- LEA Consolidated Application Navigation Manual
- Consolidated Application Requirements
  - 2019 IDEA Budget Submission Checklist
- Forms

### Maintenance of Effort

- 2019 MOE Eligibility Worksheet
- LEA Maintenance of Effort Training Webinar
  - LEA Maintenance of Effort Training PowerPoint
- Exceptions to MOE Compliance Requirement Form
- MOE Adjustment Form
- New Charter MOE Requirement Form

### LEA Excess Cost Calculation

- Submission Updates for 2018 Results Webinar
- Excess Cost Excel Template
- IDEA Excess Cost Handbook

### Resources for Guidance

- High Cost and Residential and Reintegration Grant Submission
  - High Cost and Residential and Reintegration Grant Submission PowerPoint
- GLRS and GNETS Fiscal Cross-Functional Monitoring Webinar
- IDEA Fiscal Indicators for Cross-Functional Monitoring Webinar
- FY18 IDEA Budgeting Best Practices and Requirements
- Proportionate Share Process Powerpoint
- Time and Effort Reporting Powerpoint
- Financial Management Complaints
- Equitable Services for Private and Home School Students Webinar
- FY19 Cross-Functional Monitoring Document
- FY19 IDEA Fiscal Monitoring Checklist
- Federal Programs Monitoring

## Resources

- FY19 Budget Liaison Map



# Contact Us

*We're Here to Help!*

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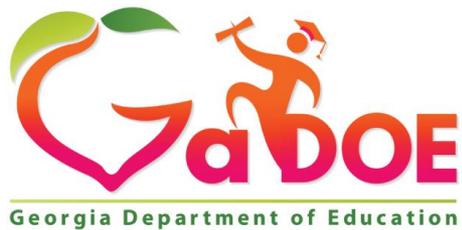
***sdorsey@doe.k12.ga.us***



[www.gadoe.org](http://www.gadoe.org)

   @georgiadeptofed

 [youtube.com/georgiadeptofed](https://youtube.com/georgiadeptofed)



**EDUCATING  
GEORGIA'S FUTURE**

