

# Presentation Transcript

## New Learnings for New Staff

### Foundations of IDEA Fiscal Management Webinar

#### Partnering Technical Assistance Centers

0:00

*Katherine Bradley-Black*

Thank you for joining us today on a Friday for the New Learnings for New Staff: Foundations of IDEA Fiscal Management Webinar. My name is Katherine Bradley-Black, and I am a member of the fiscal support team with the National Center for Systemic Improvement. We wanted to give you an overview of the technical assistance centers that are partnering in this webinar. We have representatives from IDC, a technical assistance center that provides capacity within space for collecting, reporting, and analyzing high-quality IDEA data; and then we have representatives from CIFR, which provides TA to state education agencies to help them meet their federal obligations to collect and report special education fiscal data for Part B; and then the NCSI, which I represent, which provides support to SEAs by addressing a wide range of IDEA fiscal questions and concerns in relationship to the development, implementation, and evaluation of the SSIP and other priority areas. All of the objectives are listed on this slide. At the end of this presentation, you'll receive contact information so you can get ahold of each center from this point forward.

#### Purpose of This Webinar

1:24

*Katherine Bradley-Black*

Next slide. The purpose of this webinar is to lay the foundation of the IDEA fiscal requirements for new SEA personnel. We want to maximize the learning opportunities for new SEA personnel attending the upcoming IDEA Fiscal Forum this November in Denver, Colorado. This is part of an ongoing series, so this is the kickoff webinar, and then we'll have face-to-face time at the IDEA Fiscal Forum, and then we'll have additional activities planned to address the needs of new SEA personnel throughout the year. Notice that interested participants do not have to attend the IDEA Fiscal Forum to participate in this series for new SEA personnel.

## Session Overview and Objectives

2:15

*Katherine Bradley-Black*

Next slide, please. Session Overview and Objectives: OSEP's going to provide a review of grants and fiscal support, we're going to provide IDEA fiscal requirements in the context, we are going to review IDEA fiscal terms and regulations, and we will also go over grant application and allocation cycles. Participants will increase their knowledge about IDEA fiscal terms and requirements and learn more about the annual cycle of IDEA fiscal activities.

Next slide. And now I'm going to turn it over to our colleagues at OSEP.

## OSEP Introduction

3:00

*Dan Schreier*

Hey, there. Good afternoon, everyone. This is Dan Schreier. I'm a fiscal accountability facilitator at the United States Department of Education, Office of Special Education Programs. I want to welcome to you to this webinar as well. Just two or three quick slides, just a very brief overview at the 30,000-foot level from our perspective, and then we'll continue with the presentation. So once again, we're expecting and hoping that there's a lot of new SEA staff, state education agency staff, on board for this call. So like I said, the overview is very broad. Any sort of further follow-ups and questions, I'll look forward to entertaining those, myself and my colleagues, at the Fiscal Forum in November.

## OSEP Fiscal Information

3:43

*Dan Schreier*

So briefly you can just see that we have three major grants to states. The first two are the school-age grants, the 611 and 619 funds, and then you can see the Part C program, our program for infants and toddlers. If you look at the 611 funds and the 619s, we know that 611 is for 3 through 21, 619 is 3 through 5. That's a huge majority of our funds. It's over \$12 billion of funds that are awarded to states. Then across the hall from us we also have the discretionary grants which different entities apply for, and it's a competitive process, unlike our allocation funds which are given to states automatically. You can see it's about \$250 million of competitive grants.

If you're interested, and this is a great link at the bottom, in seeing how IDEA funds have changed over time for your state or at the national level, there's a link to budget services.

You can also compare our grants to other grants that the federal government gives out to the Department of Education. Very informative resource, and you can also see our budget proposals for upcoming years. So It's very interesting to see the changes in IDEA funds over time.

We can go to the next slide. Oops, there you go. So in the almost 10 years that I've been here with the Office of Special Education Programs, our fiscal staff, we've really ramped up our number of people working on fiscal issues. When I first started, I recall there was one person working part-time on fiscal guidance and then one person resolving audits. Since then you can see we've had a very significant expansion. I think a lot of it coincided with the Recovery Act when fiscal issues really took a front-and-center perspective because of the huge increase in IDEA funds. Now that we have essentially nine people who are not spending their entire time working on fiscal issues but spending a very significant amount of their time working on fiscal issues.

For those of you who are new, we break out to teams, and divide our approximately 120 grantees among four teams, so approximately 30 states. The letters are arbitrary, but that's just what we call it, Team A, B, C, or D. Those are the fiscal people assigned to work with particular states. Then of course our fiscal [workgroup] facilitator helps oversee the entire process and helps make everything move really, really well. His name is Matt Schmeer, and you can see his email up on top.

### [OSEP Fiscal Workgroup](#)

6:26

*Dan Schreier*

All right, next slide. Just briefly, as you heard by my title, I'm a fiscal accountability facilitator. My colleagues are the audit facilitators. Two of our major activities are (1) obviously resolving audits. Once a state gets an A-133 audit and there's a special education finding, it then comes up to us for audit resolution. My colleagues help resolve the audit, and issue program determination letters, and work with states to getting any necessary corrections completed. (2) On the other end we also do fiscal monitoring the same way that programmatic monitoring, and I imagine many states out there do something similar. We work on fiscal monitoring. So that's that first bullet.

The next bullet is we also really, really want to work on helping states further their knowledge regarding fiscal issues. It's kind of amazing to me that I'm still learning about choosing fiscal requirements in IDEA. It seems like every week that goes by I've learned a new requirement or new wrinkle to our statute of regulations or how it interplays with other federal statutes out there. If you have a fiscal issue, we'd more than be willing to work with you in addition to our TA partners who've been really instrumental in helping raise awareness on fiscal issues. It has occurred where we've gone onsite. If there's fiscal

issues that are complex enough or that warrant some intensive onsite support, we're definitely able to do that. Other times, like I said, I think three-quarters of us, almost the entire fiscal work group, will be at the Fiscal Forum. I think a couple of people won't be able to make it, but apart from that I think seven of the nine people will be there representing OSEP. So we definitely look forward to meeting you in Denver in 10 days.

Next slide. I think that's the end for OSEP. So once again, really appreciate everyone taking the time on a Friday afternoon to call in, and look forward to taking any questions at the end of the presentation or in Denver in 10 days. Thanks a lot, everyone.

### Brief History of Individuals with Disabilities Act (IDEA)

8:45

*Wayne Ball*

Thanks, Dan. This is Wayne Ball. I'm with the Center for IDEA Fiscal Reporting, CIFR. I am the technical assistance co-lead and really excited to be able to be working with all of you. We thought we'd give you just a little trip down history lane today. Going back to 1965 is actually when the ESEA, the Elementary and Secondary Education Act, was first put into place and the Department of Education became official. And since that time we've had a whole series of reauthorization of several laws about the ESEA. In 1974, we actually had Public Law 94-142 that passed, the Educational Handicapped Act, which really started special education. At that time we talked about handicapped and didn't talk about disadvantaged. That's been a progression throughout our history.

But if you look over to the right, it's really been interesting because when we started the new legislation, and actually I was fortunate enough to be on the committee that worked with Congress on developing 94-142, it was about physical access. We had a whole group of children across the country that were not attending school. If a child had a fairly significant or severe disability, they were probably either institutionalized or kept at home and homeschooled. So when we wrote the legislation it was really to gain access for all children to our public school system.

From there it proceeded into the procedural safeguards of protecting the rights of children and families. A lot of protections were put into place, including going on and passing the civil rights laws and more protection for people with disabilities. So that was exciting times.

But then after we got through that process, we started saying FAPE, a free appropriate public education: all children in the country are entitled to a free appropriate public education. And that can happen by a child having an individualized education plan, but they should be educated in the least-restrictive environment, which hopefully is as close to their nondisabled peers as they can but what's appropriate for the child. We saw that

education really became the focus, that we wanted to have all children have the same opportunities to learn and to maximize their education.

Obviously after that, then we talked about accountability. Are we really providing FAPE? Are we really providing opportunities for children to learn? And so we've started to measure that. Along with that, I think with the '97 legislation, we started to hear people-first language. In the previous one, when the act was passed 1975, we talked about handicapped children. Now we talk about the child that has a disability. People-first language was: we respectfully talk about the person, and then we talk about the condition at the end. That's been another exciting change, I think, in what we're doing.

And to where we are today, in really looking at being able to measure the results: how much are the children progressing, how are they doing in that general curriculum or in their specialized curriculum, and are we really preparing all individuals to go on beyond school age and have a successful life?

So we just wanted to give you a little memory down memorage lane there. It's been a pretty exciting ride and a lot of changes. Slide, Tanner?

#### Key Concept: Results Driven Accountability (RDA)

12:45

*Wayne Ball*

So, we've all heard a lot recently about results-driven accountability as part of your state performance plan, and [the] state systemic improvement plan we talked about results-driven accountability. Well, definitely for special education that is equally as important. We put the OSEP vision here, and I think this maybe came out of one of the presentations Ruth gave us at one of the Ruth Ryder meetings: "All components of an accountability system will be aligned in a manner that best support States in improving results for infants, toddlers, children and youth with disabilities, and their families." This is really important because we talked about, our call today, is about the fiscal requirements of IDEA, but as you know, in order to provide that high-quality education for all children, we have to put our finances in the right spot. We definitely have to commit the dollars to the educational programs, and so it's no longer programs on one side and the finances on the other. They have to work together so all systems are aligned. And that's the other exciting part about this work.

## Key IDEA Fiscal Requirements

14:03

*Wayne Ball*

Slide. There's some key areas we're going to get on to today. Just briefly to give you a quick overview, there are many, many fiscal areas and requirements within IDEA. We're going to talk a little bit today about maintenance of financial support, and I'll describe that in just a second; local education maintenance of effort; excess cost; and proportionate share.

## Maintenance of State Financial Support (MFS)

14:29

*Wayne Ball*

Slide. Starting with the maintenance of state financial support: this is a requirement in the law that requires the state to not reduce the amount of state financial support for special education and related services for children with disabilities, or otherwise made available. And I emphasize “made available” because of the excess costs of educating those children. It was a protection that was put into the law saying that if the federal government is going to provide additional funds for the excess costs of special education, we want to be sure that the state also provides those funds, and that they not cut those funds from one year to the next in order to provide FAPE. It's about “made available,” it's not about expenditures. And so the state has to make those funds available, the legislature has to appropriate the funds, etc.

## Local Educational Agency Maintenance of Effort (LEA MOE)

15:32

*Wayne Ball*

The next slide. So I'm going to talk about now the local education maintenance of effort. But I want to explain the difference between what I just talked about with the state financial support and local maintenance of effort. The difference is, as I said, for MFS, it's for state funds made available for special education. The local education agency maintenance of effort has two standards. One is an eligibility standard, one is a compliance standard. The eligibility standard says that an LEA must budget at least the same amount from one year to the next, and that the LEA, as they spent in the prior year for the purpose of providing FAPE for the children. Looking at the most recent fiscal year [in] which the information is available, we compare expenditures from the current year to a past year to ensure they're at least budgeting that amount. That's the eligibility standard.

The compliance standard end is, and you'll see some citations in here and we'll explain those certainly more at the conference, but except as provided in 300.204 and 205, funds provided to the LEA under Part B of the Act must not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of those expenditures for the preceding year. So we're doing a comparison of actual expenditures, and if the LEA doesn't expend that amount, then they have failed to make the maintenance of effort.

Now for an MFS, there are no exceptions allowable. You either make it or you don't. There is an opportunity if there's an unforeseen precipitous decline in revenues to apply for a waiver for one year, and we'll certainly explain a lot more at the conference about that. But for the local maintenance effort (and next slide, Tanner), we do have different methods for calculating MOE. We also have some exceptions and adjustments. And so the local LEA can decide if they want to compare local funds from one year to the prior year that they actually met using those local funds, they can use the total of state and local funds together, or they can calculate based on a per capita for either local or state and local. They have four options. If they meet any one of the four options, then they meet the maintenance of effort.

There are allowable exceptions and adjustments which I'm not going to go into, but just real briefly, if you have a reduction in students or a large increase in students that might change your per capita allocations, if you have a high-cost teacher retired within the district and you replace them with a lower-cost [teacher], that savings between the two people could make an adjustment to your local maintenance of effort. Just know that we'll be covering those calculations and those formulas in great detail at the conference. Next?

#### Excess Cost

19:04

*Wayne Ball*

Excess cost has been something that's been in the law from the beginning. Really what it is, is they tried to define what are we talking about in special education. The excess cost requirement prevents the LEA from using funds provided under Part B, those are the ones Dan told us about earlier, of the Act to pay for all the costs directly attributable to the education of children with disabilities. So to put that in simple language, the excess cost requirement means that the local education agency must spend a certain amount of money for the education of its students with disabilities before Part B funds are used. So we actually calculate how much it costs to educate all children within the district and come up with the average per pupil expenditure. The law says that we have to spend that amount on all children before we apply the excess cost funds in special education. It's an

assurance that was built in to be sure that the excess funds provided through IDEA were not used to supplant but to supplement the education of children with disabilities.

We're going to have some very detailed sections at the conference about this. The excess cost calculation is actually in the appendix to the regulations. It's Appendix A, and it has the formula that we have to use. We have to calculate at an elementary and secondary level. So if you haven't had a chance to look at that, you certainly can, and we'll cover it in detail at the conference. Next?

### IDEA Grant Application and Allocation Cycles

21:00

*Wayne Ball*

So we're going to talk a little bit about the grant application and the cycles that you go through as a state. The federal fiscal year in Washington starts on October 1. Most of you probably start your state budgets July 1. But you have to do some preparation in order to be granted the funds that Dan talked about earlier. Beginning in January, we really recommend that you start thinking about the process that you're going to need to take to get approval from the Office of Special Ed Programs in order so they can flow the funds to you. Every state has to submit a grant application. It has a series of assurances. It also has the calculations for state agents and financial support and if you have high-cost funds included.

Before that is submitted to OSEP, it has to go out for a 60-day review period. You have to allow at least 30 days for public comment on this grant guidance. Most states usually put that out towards the end of February and try to get it back in April sometime because they actually submit the applications to OSEP, it's usually around the second week of May. So when you submit the application to OSEP and those assurances, they review them, and when you meet the requirements and you've provided the correct assurances and information, that allows OSEP then to flow funds to the state. If you have all that on time, if everything flows the way it should, they should be able to flow the funds to you by the first of July so you can start flowing them out to the LEA. So it's very important you understand this process. And again, we'll cover that in a lot more detail. This is the quick version.

### State Level Funds and Subgrants to LEAs

23:03

*Wayne Ball*

Next slide. You can read the things I just covered. Next? Next slide? "State must reserve funds for administration." A certain amount of those funds are required and then there's



optional activities that you can have. Every state has a funding formula that they have to follow to distribute the federal funds. And there's also different calculations that are going into it when you have to look at the poverty rates and enrollment numbers within your state. I really advise if the new state director, the new fiscal people haven't had a chance, to go through that funding formula; it was put into place back in 1998 and it's been maintained since that time but there has been adjustments to it throughout the period. So you really need to understand how the funds flow out to your LEAs. Next?

Going to turn it over to Chris Thacker.

### LEA IDEA Grant Application

24:27

*Wayne Ball*

Chris Thacker: I'm sorry there, Wayne. I got cut off. I got cut off in the middle of that and I lost the audio portion.

Wayne Ball: I thought maybe you did.

Chris Thacker: I had intended on covering a part of the process that talked about the grant application and the cycles that we go through, which was the previous screen from what I'm looking at right now where Wayne was talking about just a few moments ago. Clearly there's a process where states and the individual LEAs within the states have to apply for these federal funds that we've been talking about. As Wayne indicated, the state application should be submitted to OSEP on or before May 12 to make sure that the state's application will be available on its earliest possible day of July 1. There's also involved in that process, as Wayne mentioned, the 60-day comment period for the public so that the application is out there and the constituents across the state can make comments to the SEA to see if there needs to be any changes or modifications made to that application.

When the application is completed on an annual basis, and it can be effective as early as July 1, the state will have the funds available for a period of up to 27 months to make obligation. This is where we get involved in the cycle process. Since you're doing this annual application each year, come July 1 of next year you'll potentially or should have additional IDEA funds that are good for another 27 months. So you're going to have some overlap for potentially 15 months of these two applications and then another three months for a third application down the line.

So from an accounting perspective at the state education agency, you want to make sure that to the point practical or possible that you spend the older year funds from your IDEA grant first and that you spend newer year funds after those funds from the older grant

have been expended or obligated. That's not always possible given the way some of the activities are funded. For example, we might fund a particular activity that hasn't used all of its encumbered amounts, so we have to be careful on how that works out.

There's a similar process in place for the LEAs when they apply for their funds, kind of the same time schedule. They too would have the funds available to them for up to the 27-month period of obligation. Depending upon the date of approval of the state's application, they could have an effective approval day also of July 1 and have multiple years' worth of funds available to them.

On the LEA grant application, we have ... can you back up? I think we're on the wrong slide. Yeah, back up a couple of slides. Yeah, go back one more. Advance one more. Right, there we go.

#### State Level Funds and Subgrants to LEAs

27:39

*Chris Thacker*

When a state receives its funds from the US Department of Education, they have to distribute those funds across three different areas. One, they have to set aside amounts for administration. When the state receives a notice of its award, they will be told how much they can set aside for that at a maximum. They can use less, but there's a maximum amount that can be used for administration. There's an amount that can be used at the state for other state-level activities. And then there's an amount that must flow through to local districts. The amount that must flow through for local districts is a minimum amount so that whatever that grant award says has to be flowed through to the local districts; you again can go over that, but you can't go less. When you look at it, you have an amount that's established for administration and a minimum amount established for LEAs. What's left would be going into the state set-aside or other state-level activities.

It's also important to note that a state will receive on its application both a Section 611 grant and a Section 619. The single application will generate both funds. Both funds will be distributed across the three areas that I told in a similar fashion. Go onto the next application.

#### LEA IDEA Grant Application

29:10

*Chris Thacker*

Much like the state has to submit an application to the federal government, LEAs have to submit an application typically to the SEA. Those application processes will include

standard requirements across states, but individual states may also add additional requirements to meet their unique needs in accounting for funds. But generally speaking, there's going to be a budget that assigns how the district will make its expenditures. Those budgets must follow, obviously, the costs that are allowable. Wayne spoke earlier about the excess cost of providing special education and related services. So you have to make sure that budgets are being used for those purposes.

When we look at the application too, the LEA must meet that eligibility standard for maintenance of effort that Wayne spoke of, which simply means that the LEA has to demonstrate that it's continuing to budget out-of-state and local funds, or local funds only, an amount equal to what it's budgeted or spent in the most recent previous year, or the most recent previous year in which the LEA met the requirements for expending these funds. Wayne mentioned also the four tests, they had a slide up a while ago of the four tests that are used there--that is, looking at the aggregate amount of state and local funds combined, or the aggregate amount of local funds only, or then the per pupil amount of each of those two funds. So any of those four standards once met could make the LEA eligible to continue the application and be considered for approval.

The next thing on the slide here talks to the proportionate share. Here we're talking about moneys being set aside for the private school children with disabilities in your local school district. How that is calculated, we looked at the number of eligible students with disabilities in the district and try to determine what percentage of those students attend private schools and then set aside money for providing special education services to those children. The level of services that are provided to private school students may not be the same or the same frequency, but it has to be provided by the same qualified individual that would be providing special education services within a public school district. Next slide?

#### Part B 611 and 619 Allocations to LEAs

31:47

*Chris Thacker*

Now how do we determine the amount of funds that are going to go to the local education agency? The 1997 amendments to the Individuals with Disabilities Education Act kind of changed the simple way that this allocation was determined at that point. Up until the 1997 amendments came down, the funds were simply distributed on a per child amount based on your district's child count. So every child on the count would be worth a certain amount with respect to how much was going to be generated at the local level. And whatever that district's child count was, that child count would be multiplied by that year's amount per child, and that was the allocation.

When the 1997 amendments came around, we wanted to look at it from a different perspective, and it set up a three-pronged formula. The first part of that formula established a base amount. The base amount simply shows a particular year, whether it was the 611 grant or the 619 grant, and looks at the child count. If the state flowed through 75%, I think, in 1999, FFY '99, then what was that amount per child that was to be distributed? And then it looked at each LEA in that state and multiplied that amount per child to create that LEA's base amount. The same process was done in both 611 and 619, though it was different federal fiscal years when those base amounts were established.

Once established, the base amount became relatively permanent, although you see the next bullet speaks to a base payment adjustment. Base payment adjustments occur when there might be changes in the makeup of the LEAs within a state. For example, you might have charter schools coming on board. You might have school districts merging together. You might have public school districts that go away. You might have changes in the geographic boundaries of local school districts that could impact the population served by a school district. So those are some reasons why the base payments must be adjusted. But when they are adjusted, it goes back to the original setup for the base payments and tries to use that formula and apply it as much as practical to the current circumstances.

So each year an LEA starts out with pretty much the same dollar amount under these base payments that it's been receiving since 2000 or before.

In addition, funds that go to the LEAs that are above that amount are divided into other pieces of the formula. One looks at the overall population of elementary and secondary students within that school district. This will include all of the children attending an elementary or secondary school in the district. And 85% of all additional funds must be based on this general enrollment of all kids. It's not just kids with disabilities, it's all students. The remaining 15% is going to be awarded to local school districts based on a poverty index, and states can use different ways in determining what that poverty index is. Many states will use the students who are eligible for a free and reduced lunch to determine their poverty index. Ultimately, that last bullet says use of best data: the state must use the best data it has available in determining these pieces of the formula so that it makes sure it does a fair and equitable distribution from year to year of these funds.

This same formula is in place for both the 611 and 619 funds. It uses all children in elementary and secondary school for both the school-age and the preschool grants. That sounds a little bit unusual when you're using all children for your 619 funds, but that is part of the process. Please go on to the next slide, please.

## End of State Fiscal Year (SFY)

35:51

*Wayne Ball*

This is Wayne back again. So we walked you through from the state applications, the local applications, the getting the funds, and distributing those out. Then at the end of the year you really have to start doing the compliance test and being able to calculate, did we actually do what we were supposed to do? Did we actually expend the amount of funds we needed to in order to meet the MOE compliance using one of the four methods? So at this point it's really about expenditures at the local level. You really need to be able to close your books out, calculate what the actual expenditures were, and then do those comparisons.

The key thing that we're going to try to point out at the Fiscal Forum for you is the fact of the importance of having good documentation, valid and reliable data, having written procedures so that you know how those calculations were made. The information has to be auditable information, and so you have to have a good record of how you track in what you do. So it's really critical to have written processes and procedures in place for all of these different calculations. CIFR also provides a whole bank of new tools that we'll provide you now at the states to help do this: calculation tools, tracking tools, training tools for your LEAs. We'll be covering those in detail at the conference as well. Just know that the monitoring really kicks in, and so after the year is over with, your work still continues on and it's very important. Next?

## More Coming Up at the IDEA Fiscal Forum

29:10

*Wayne Ball*

Just a little bit about the forum again. We are going to cover fiscal monitoring under the new uniform guidance. States and LEAs are required to have a risk-based monitoring system. Both OSEP and state panels will be talking about that. We'll talk about the different resources that we have available to help you in the state as far as doing these calculations, doing the tracking, doing the reporting, talking about the grant management system that Chris covered in detail of all those activities that you have to do and how you flow funds. But then, as I said, documenting that fiscal process is critical both at the state and local level. We're going to talk about blending/braiding of funds. And so there's going to be several breakout sessions that'll address all of these different areas. The format of the conference is really a combination of TA providers and state people working together, and so you're going to hear the stories from how the states are doing this, how your colleagues from across the country are implementing these different requirements, and I think you'll find that very rewarding. Next?

We're going to turn it back to Katherine. Katherine, we don't hear you.

Katherine: Can you hear me now?

Wayne Ball: Very faintly.

Dan Schreier: Yes, we can.

### What to Expect at the Forum

39:37

*Katherine Bradley-Black*

More about what to expect at the forum. We're going to have information sessions that will be followed by working sessions where you can work together to dive deeper into these topics that we discussed today. We're going to have an early Thursday and Friday morning question-and-answer session for new fiscal personnel to just come down in the morning, bring your coffee, and talk to us. The CIFR, IDC, and NCSI staff will be available for discussions for those morning Q&A sessions as well as time throughout the day, and we'll have opportunities to meet with OSEP. Next slide?

So, questions from the participants? Any questions from you all? If you want to ask a question, you can hit #6 to unmute yourself, or you can enter it into the chat box on your screen. We'll give people a little bit of wait time. If there aren't any questions, I think we can go ahead to the next slide.

### Partnering Organizations' Information

41:10

*Katherine Bradley-Black*

Here's the information on how to contact us and get in contact with each individual center, get more information regarding each individual center, as well as how to submit questions to each center. And just a reminder, we will all be present for the IDEA Fiscal Forum in 10 days, and we look forward to speaking to you then. So again, we thank you for joining us today. We appreciate your participation and hope that everybody gained some additional insights to prepare them for taking advantage of participating in the Fiscal Forum in a couple of weeks. Have a great weekend, everybody.