Fiscal Data Profile Template Guidance

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Maureen Greer
Jamie Kilpatrick
Katy McCullough
Kellen Reid
Donna Spiker

The DaSy Center

The ECTA Center

DaSy
The Center for IDEA
Early Childhood Data Systems

ECTACenter

IDEAs
that Work
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Acknowledgments

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What Is a Fiscal Data Profile?

A fiscal data profile is a one- to two-page visual display of fiscal data. For a Part C system, the profile depicts demographic, service delivery, infrastructure, and administrative data in a variety of ways to make the fiscal data more comprehensible to users, be they state staff, local program staff or stakeholders. Ideally, fiscal data profiles are generated monthly to identify trends in fiscal utilization. The charts in the DaSy/ECTA Fiscal Data Profile Template are examples of the data visualizations that could be used in a a fiscal data profile for a Part C system.

Why Are Fiscal Data Profiles Important?

Fiscal and related data, (e.g. demographic, service delivery, infrastructure and administrative) are critical in supporting financial management strategies, including developing and improving methods for collecting, allocating, and managing the funds used to support the Part C system.[1] These data should also be used for strategic financial planning, including budget development, and the identification and diversification of funding resources to support program planning. These processes are facilitated by answering the critical questions shown in the sidebar.

Critical Fiscal Questions
- What is the financial obligation for the Part C system?
- How much funding is needed to cover the increasing number of children in the system?
- Which fund sources are being used?
- What is the average cost per child?
- What are the amount and percentage of funding by source of funding?
- What does the percentage of revenue from each fund source look like relative to the percentage of children eligible for that fund source?

Framework Connection: In the Finance Component of the ECTA System Framework (ECTA, 2014) Quality Indicators FN3 and FN4 identify state and regional and/or local system entities having access to and using fiscal data for program planning, budget development, and required reporting.

Why Focus on Data Visualization?

We focus on data visualization to enhance understanding. When people see data presented visually, they are better able to grasp difficult concepts, identify new patterns, and more efficiently take away key messages. By using data visualization, you can increase the likelihood that information about the fiscal aspects of the system will reach a larger audience.

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[1] Greer, M., Kilpatrick, J., Nelson, R., & Reid, K. (2014). *Understanding and using fiscal data: A guide for Part C state staff.* Menlo Park, CA: SRI International.

What Are the Key Steps in Developing a Fiscal Data Profile?

Step one is to define the purpose and the audience for using fiscal data profiles in your state system. Potential purposes fall into three primary categories.

1. To **conduct general supervision** activities related to finance, like tracking compliance with Individuals with Disabilities Education Act (IDEA) requirements such as Maintenance of Effort, Payor of Last Resort, and implementation of System of Payments policies and procedures.

2. To **facilitate budget development and management,** such as a state or local program identifying fiscal data issues or potential causality of the issues and planning for further data collection or analysis to address the issues and promote effective practices as supported by the data. A related purpose may be to promote data use and data-informed decision-making about fiscal issues at the local level.

3. To **garner political will** on the part of stakeholders (e.g., state agency administrators, legislators, family organizations) for program planning by telling the story of the fiscal health of the Part C system and illustrating fiscal needs.

Once the purpose and audience have been identified, the next step is to decide on which data elements will be used/depicted in the profile. Fiscal data profiles typically include data on revenue and expenditures, child/family demographics, and services authorized and delivered. (See *Understanding and Using Fiscal Data* for more details on essential data categories and elements.)

Fiscal data profiles typically include visual comparisons to help users analyze the data. For Part C systems, these comparisons are between state data (either individual child data combined into a state aggregate or an average of aggregate data from each local program) and individual program data (such as point of entry, local lead agency, regional entity, school district, county, or private provider). State Part C systems vary in design. Administrators of each state system will need to designate the regional and/or local system entities that represent the local programs depicted in the profile to compare with the state data.

The goal of data visualization is to display raw or aggregate data in a way that your audiences can understand more easily. A key guiding principle is to keep it simple.

Overview of the Fiscal Data Profile Template

"When considering program improvement, it is increasingly important to talk about fiscal data along with child program data. One side of the equation without the other is an incomplete story. Using fiscal data visualization helps demonstrate a very complex structure, so stakeholders can understand and take action for fiscal sustainability of the Part C program."

—State Part C Coordinator

Purpose

The DaSy Fiscal Data Profile Template is an easy-to-use tool for displaying fiscal data profiles reflective of the state Part C system. The Excel template converts raw fiscal data that a state enters into more engaging and informative graphical displays (i.e., profiles) and analytical statements based on each local program's entered data.

The template will simplify the process of accessing, creating, and sharing key fiscal data uniformly and consistently with local entities by:

❋ Populating and formatting each local program profile automatically based on the entity-specific data entered.

❋ Displaying each local program profile and its data individually when a user selects a local program from a drop-down list or exports all available local program profiles at once as individual two-page PDF files with one click.

❋ Creating prespecified graphs and information that are important for the fiscal management of all Part C local programs.

❋ Generating statewide averages for local program comparison automatically based on the raw data entered.

The profiles and the graphs the template generates are just the start. The graphs and information generated can be used for multiple purposes and in multiple presentation formats. Profiles can also be saved and reviewed over time to track changes in local entity fiscal data as well as statewide averages.

These guidelines will facilitate data use and thus proficiency with using data and overall fiscal accountability. They provide additional information/considerations specific to each chart, such as key questions and important findings to consider when reviewing the charts and information in the profiles.

Limitations

❋ States should be cautious in reporting data for local programs where the sample size is less than five and individual children might be identified. When numbers are small, we recommend that data be aggregated over multiple years; this protects the identity of participants and supports the analysis of data trends over time.

❋ The number and types of graphs displayed on the profiles are fixed.

❋ The template does not generate profiles that compare data with other individual local programs' data (i.e., each graph is unique to a local program). In some graphs, however, the local program data are compared with the statewide average, which is calculated from data from all local programs.

❋ The template does not generate graphs that track data over time; however, copies of the template file or individual profiles can be saved at different times and compared.

❋ Statewide averages, percentages, and the like reflect only the data that were entered. Therefore, the quality of the graphs depends on the quality and completeness of the data for each of the variables and local programs.

(!) Staff members from ECTA and DaSy are available to help states with using the Fiscal Data Profile Template. They can answer questions about how to work with the template, assist with planning for use by local programs, discuss how the data can be displayed or analyzed in informative and useful ways, and assist in other ways as needed.

Instructions for Using the Fiscal Profile Template

For your convenience, the important instructions for using the Excel-based template are also available on the **Instructions** tab in the template workbook.

✳ **Enable macros.** For this template to work as intended, you must select the **Enable Content** (i.e., macros) button that appears at the top center of the page when you first open the Excel template workbook file.

✳ **Enter local program data.** Click the **Enter Local Program Data** tab in the template workbook. For each local program (row), enter the fiscal data elements shown in the corresponding column heading. Each local program must have a unique name (that is, no two rows may have the same entity name). This is the only sheet that requires data entry. There are several scenarios where data may be entered or used to create profiles, for example:

- A very robust data system could generate an identical report directly which could be developed based on our template coding;

- state staff could setup a data system query that would output the same dataset or data table as the template and then simply copy and paste the data into the template; or

- state staff may have to compile the data that is available or data from multiple sources and paste those into the corresponding columns in the template.

✳ **Create/display/print a** *single* **local program's profile.** Click the **Dashboard** tab in the template workbook. Select the shaded cell in the first row next to **Local Program Name**. A drop-down arrow will appear. Select the local program that you would like to have displayed. All titles, graphs, "notes" text, etc., in the profile sheet will be updated automatically to reflect the selected local program's data. To print the selected local program profile, use the **File** menu in the Excel toolbar and select **Print**. The print boundaries are predefined to capture all the profile content on two letter-sized pages.

✳ Create/print *all* local program profiles.

1. Create a folder to save the set of PDF files (one PDF file for each local program entered in the **Enter Local Program Data** sheet). An example of a folder name might be **DaSy Fiscal Data Profiles_2017 07 27**, where the date of download is part of the folder name. Note: Having the date as part of the folder name is important if you plan to download a later set of profiles and do not want to overwrite the older set.

2. In the Fiscal Data Profiles workbook, click the **Dashboard** tab. Click the **Create PDFs of all programs** button over the NOTES column.

3. On the Browse pop-up window, choose the folder (created in step 1) for saving all the individual profile PDF files. Once you click **OK**, the template will begin creating the individual files. Depending on your computer and the number of local programs, this could take a few moments.
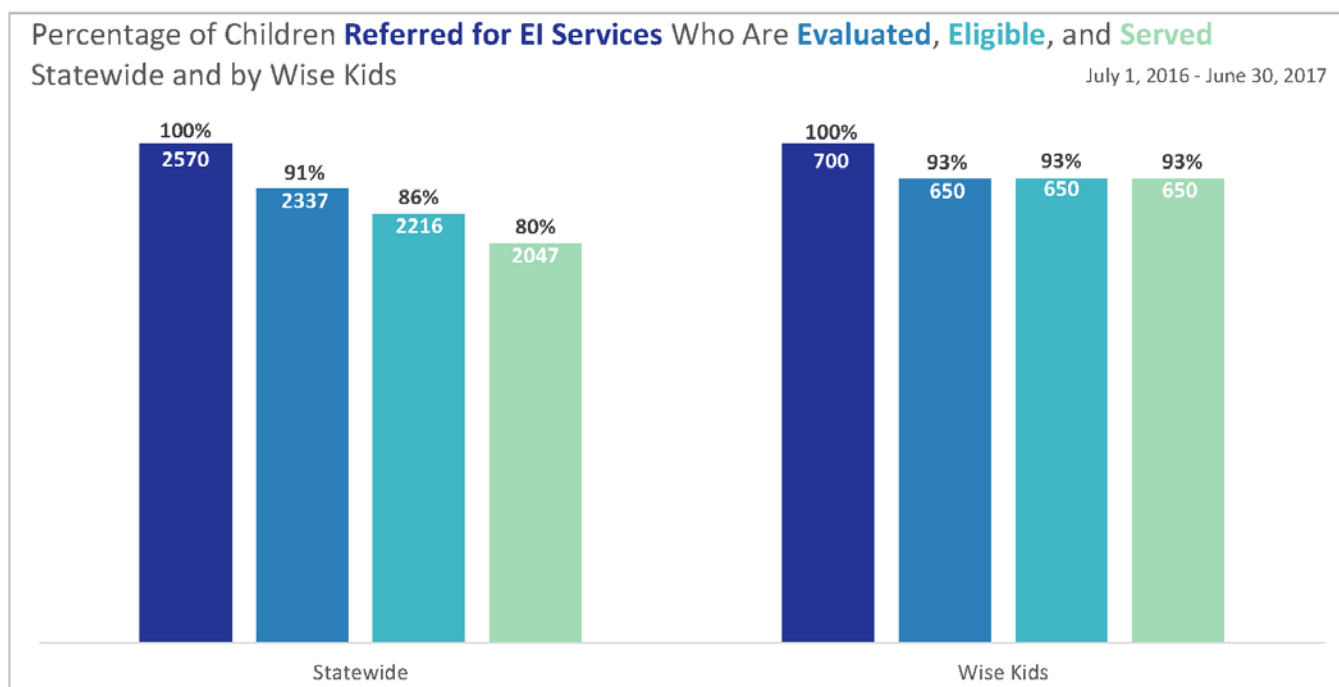
> (!) If you save a new set of profiles to the same folder as a previous set, the original profiles will be overwritten without a warning prompt. To avoid this, save new profiles to a new folder. We suggest using the current date in the new folder name.

✳ **View the data associated with the graphs.** Click the **View Program Data** tab in the template workbook. The data displayed correspond to the local program selected in the **Dashboard** tab and are provided as an additional data display. This sheet cannot be edited; it is in a view-only format. The data tables from this section could be a useful summary of the data entered for the selected program.

Detailed Chart Information

For each chart the DaSy/ECTA Fiscal Data Template generates, we provide here an illustrative sample, a description of the data are contained in it, and why the data are important. The data needed to create each chart are listed, as are potential questions to ask about the data and important findings to consider in reviewing each chart.

Chart 1: Percentage of Children Referred for EI Services Who Are Evaluated, Eligible, and Served Statewide and by [LOCAL PROGRAM]

Percentage of Children **Referred for EI Services** Who Are **Evaluated**, **Eligible**, and **Served** Statewide and by Wise Kids — July 1, 2016 - June 30, 2017

Statewide: 100% 2570, 91% 2337, 86% 2216, 80% 2047
Wise Kids: 100% 700, 93% 650, 93% 650, 93% 650

a. *What is this chart about, and why are these data important?*

These data represent the data points from initial referral through eligibility determination into receipt of services: How many children are being identified and referred to early intervention (EI), evaluated, found eligible, and have an individualized Family Service Plan (IFSP) developed.

If the referral network is sufficiently informed about the eligibility criteria for EI, children in need of supports and services should move through the referral, evaluation, and IFSP development process smoothly (e.g., approximately 5% variance between each point in the process).

If significantly more children are referred but not evaluated, this needs to be investigated. If many children are evaluated but found to be ineligible, this should be investigated because it suggests a possible need to target public awareness and child find efforts in the local program or state with primary referral sources about which children are eligible for EI services. If children are found to be eligible but never served, the reasons need to be investigated. Large or disproportionate drops in the number of children at each point in the process also warrant further analysis. Review of these data may show a reasonable explanation for the differences or may help identify a step in the referral process that may benefit from a focused improvement strategy.
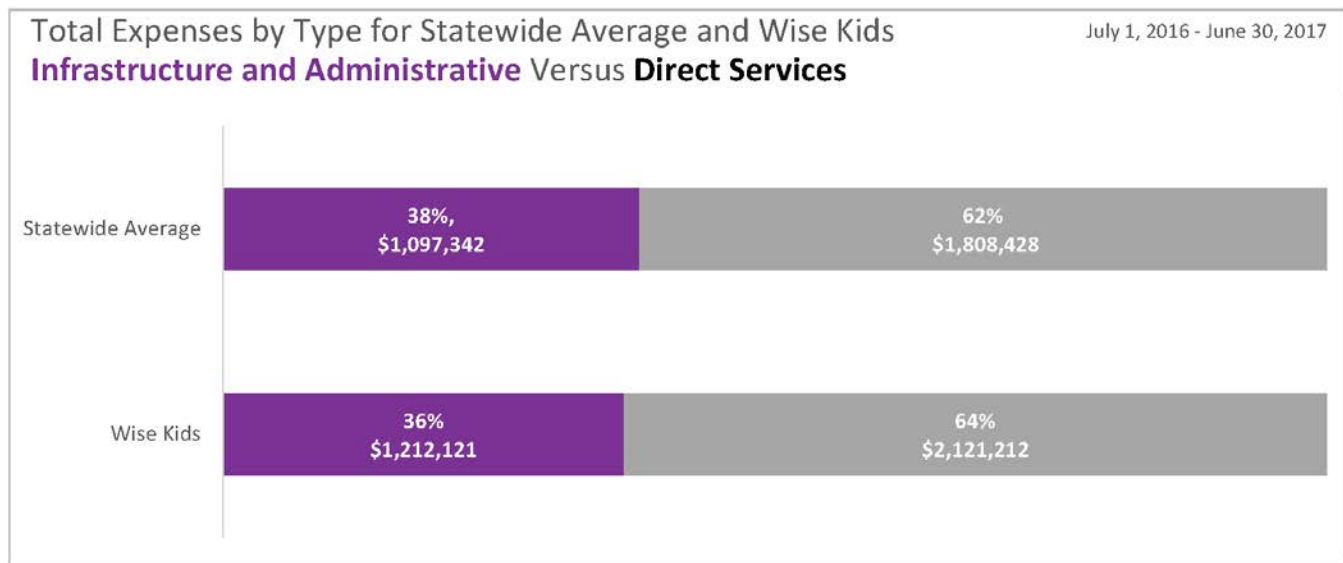
b. *What data are needed to create this chart?*

- Data for each category by local program within a designated date range (to be determined by the Part C Office):

  − Number of children referred

  − Number of children evaluated

  − Number of children found eligible,

  − Number of children served (have an IFSP developed)

c. *What are potential questions about these data?*

- Look for differences between each data point.

  − Is there a significant difference between the number of children referred and those evaluated?

  − Is there a significant difference between the number of children evaluated and those found eligible?

  − Is there a significant difference between the number of children found eligible and those served?

- How do the data for a local entity compare with the statewide data?

  − Should the difference be smaller? Why or why not?

  − If the difference seems to be a problem, how can you find out what is not optimal? What can you do about it?

Chart 2:   Total Expenses by Type for Statewide Average and [LOCAL PROGRAM] Infrastructure and Administrative vs. Direct Services

Total Expenses by Type for Statewide Average and Wise Kids   July 1, 2016 - June 30, 2017
Infrastructure and Administrative Versus **Direct Services**

	Infrastructure and Administrative	Direct Services
Statewide Average	38%, $1,097,342	62% $1,808,428
Wise Kids	36% $1,212,121	64% $2,121,212

a.   *What is this chart about, and why are these data important?*

This chart shows data for infrastructure and administrative expenses combined and for all direct services expenses combined. The top bar shows the statewide average of these two categories of expenses (across all local programs); the bottom bar shows data for an individual local program. These data allow a state lead agency and local program to monitor the expense categories across local programs and identify variance between the local program and the statewide average. This comparison may prompt questions about the reason for any variance.

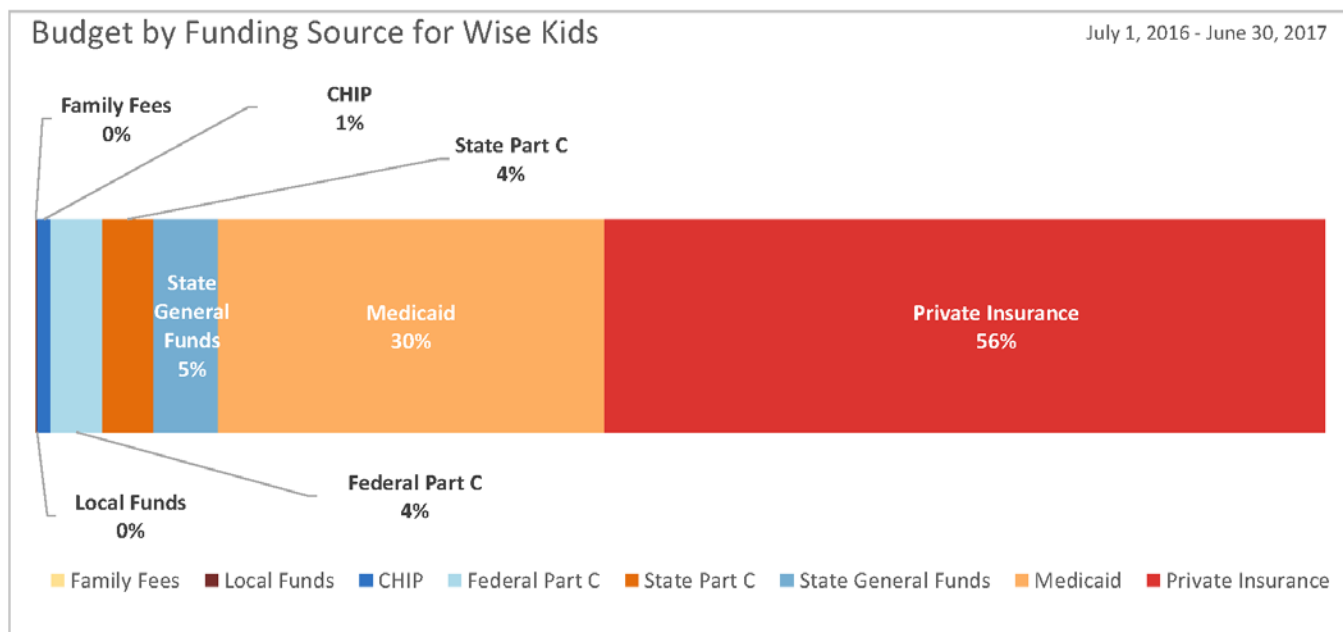b.   *What data are needed to create this chart?*

- Data for each category by local program within a designated 12-month date range (to be determined by the Part C Office):
  - Infrastructure and administrative expenses combined
  - Direct services expenses combined

(See *Understanding and Using Fiscal Data* for more details with examples for each of these data categories.)

c.   *What are potential questions about these data?*

- How do a local program's infrastructure and administrative expenses and direct services expenses compare with the statewide average?
- High or low infrastructure and administrative expenses for a local program may prompt additional exploration of what cost categories are included in these expenses? Which categories are particularly high?
- High or low direct services expenses may prompt similar questions: What cost categories are included in direct services? Which categories are particularly high?

Chart 3:   Budget by Funding Source for [LOCAL PROGRAM]

Chart: Budget by Funding Source for Wise Kids — July 1, 2016 - June 30, 2017

Family Fees 0% | CHIP 1% | State Part C 4% | State General Funds 5% | Medicaid 30% | Private Insurance 56% | Local Funds 0% | Federal Part C 4%

Legend: Family Fees | Local Funds | CHIP | Federal Part C | State Part C | State General Funds | Medicaid | Private Insurance

a.   *What is this chart about, and why are these data important?*

This chart shows data for a local program's budget by all the available funding sources. This information illustrates the diversification (or lack thereof) of a local program's funding sources. Review of these data can uncover whether all available funding sources are being maximized or some sources are being underutilized.
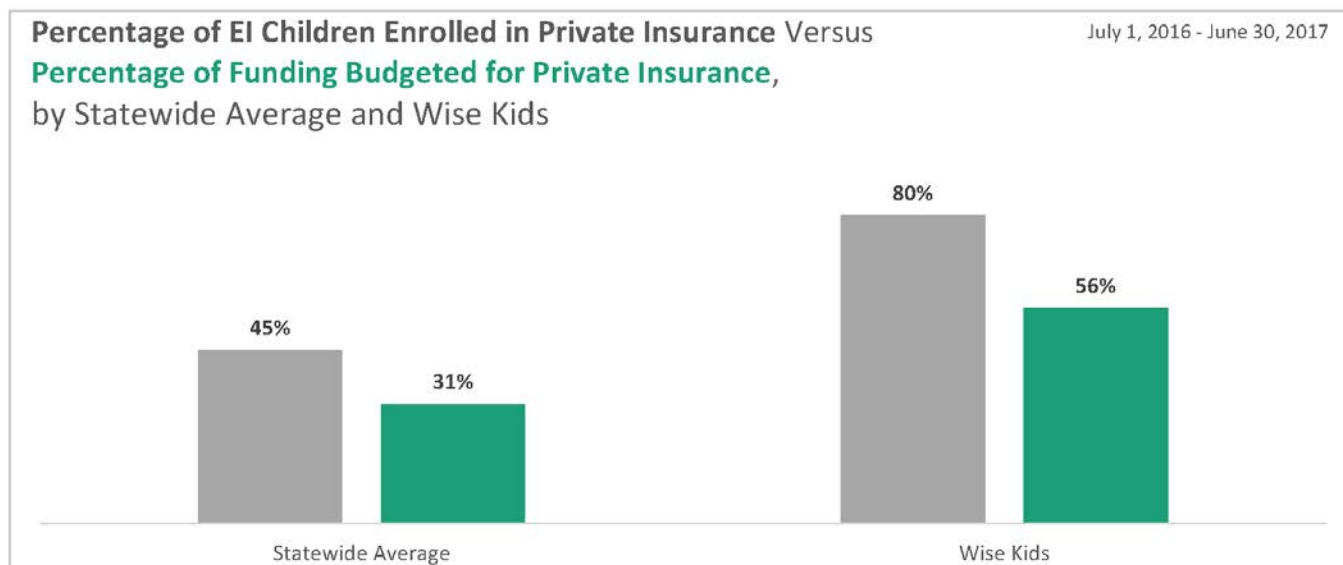
b.   *What data are needed to create this chart?*

- Data on total amount of revenue received by local program, by revenue source, within a 12-month date range (to be determined by the Part C office). Sources may include:
    - Medicaid
    - State general funds
    - State Part C allocated funds
    - Federal Part C
    - Private insurance
    - Children's Health Insurance Program (CHIP)
    - Family fees
    - Local public funds (e.g., county tax levy, local education agency)

c.   *What are potential questions about these data?*

- What are the main funding sources for the local program?
- Would we expect any of the funding sources to be higher? If so, what may be causing underutilization? What could be done to maximize use of this funding source?
- Are any potential funding sources missing?

Chart 4:   Percentage of EI Children Enrolled in Private Insurance Versus Percentage of Funding Budgeted for Private Insurance, by Statewide Average and [LOCAL PROGRAM]

a. *What is this chart about, and why are these data important?*

This chart shows the percentage of children enrolled in private insurance versus the amount of funding budgeted for private insurance, by statewide average and the local program. This information helps a local program set expectations about potential private insurance funding by showing the amount of funding generated by private insurance based on the enrolled population locally as compared with the statewide average.

b. *What data are needed to create this chart?*

- Data by local program within a 12-month date range (to be determined by the Part C office)

    – Percentage of children enrolled in private insurance

The percentage of funding budgeted for private insurance is autocalcuated from the data entered for private insurance revenue in Chart 3.

c. *What are potential questions about these data?*

- Is the percentage of children enrolled in private insurance what would be expected for our local program? How does it compare with the statewide average? Is it lower or higher?

- Is the budgeted funding what would be expected for the local program? How does it compare to the statewide average? Is it lower or higher?

- What is the declination rate, or percentage of families enrolled in private insurance who deny or decline access to or use of their insurance to pay for Part C services in the local program? If high, what could be causing this? Are there strategies that could be used to address the declination rate?

Chart 5: Percentage of EI Children Enrolled in Medicaid Versus Percentage of Funding Budgeted for Medicaid, by Statewide Average and [LOCAL PROGRAM]

Percentage of EI Children Enrolled in Medicaid Versus **Percentage of Funding Budgeted for Medicaid**, by Statewide Average and Wise Kids

July 1, 2016 - June 30, 2017
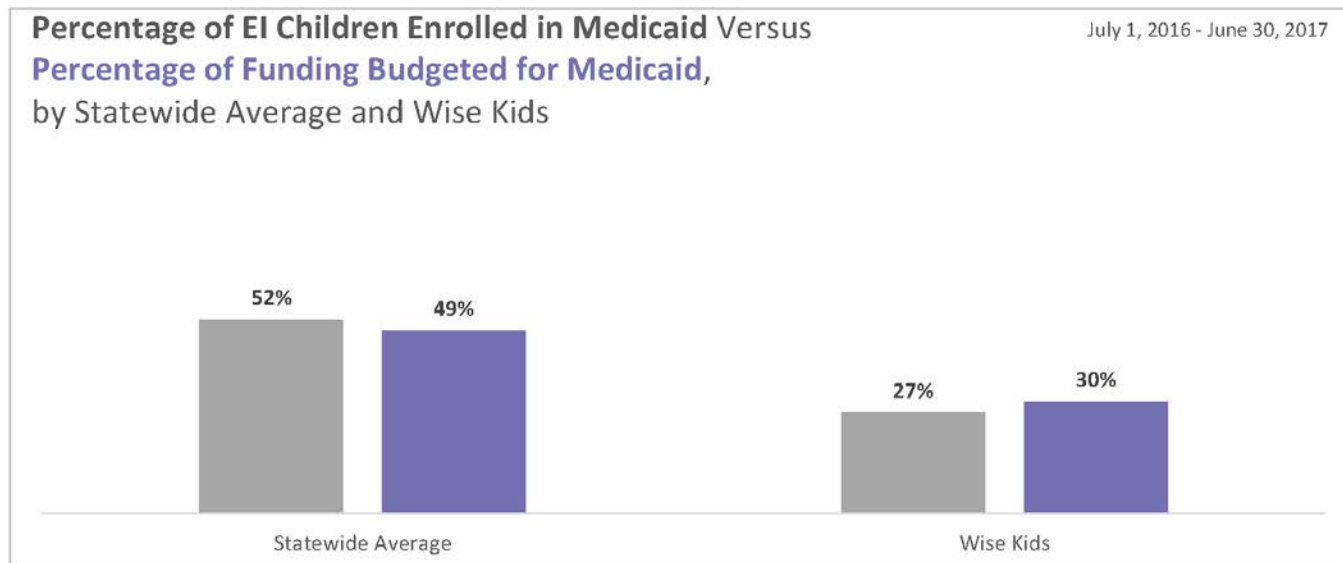
a. *What is this chart about, and why are these data important?*

This chart shows data for the percentage of children enrolled in Medicaid versus the amount of funding budgeted for Medicaid, by statewide average and the local program. This information helps a local program set expectations about potential funding by showing the amount of funding generated by Medicaid based on the enrolled population locally relative to the statewide average. In comparing anticipated revenue and the eligible populations, other factors may influence why the data look like they do, for example, changes in the eligible population, changes in services covered, availability of Medicaid enrolled providers.

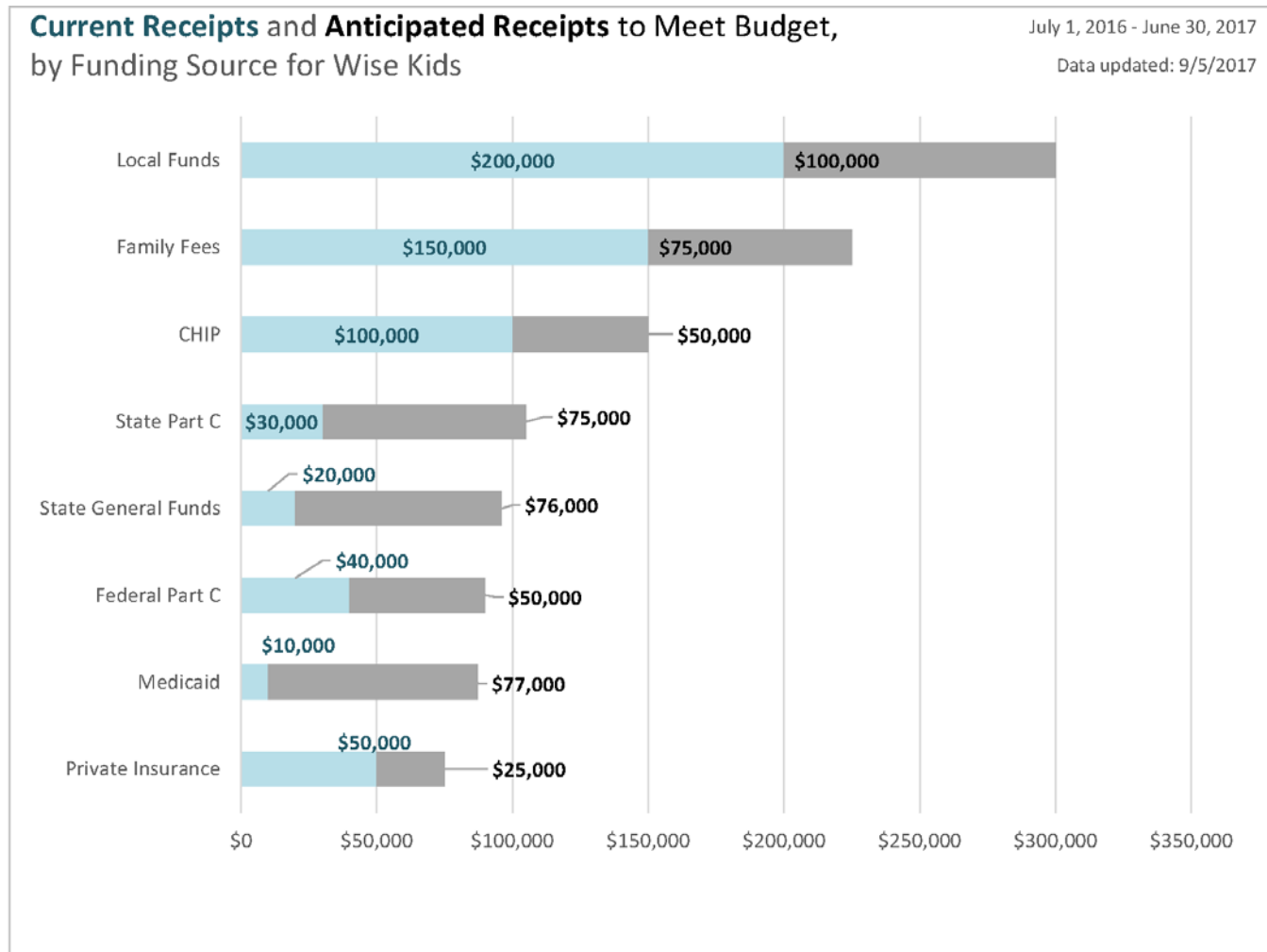b. *What data are needed to create this chart?*

- Data by local program within a 12-month date range (to be determined by the Part C office).
  - Percentage of children enrolled in Medicaid

The percentage of funding budgeted for Medicaid is autocalcuated from the data entered for Medicaid revenue in Chart 3.

c. *What are potential questions about these data?*

- Is the percentage of children enrolled in Medicaid what would be expected for the local program? How does it compare with the statewide average? Is it lower or higher?
- Is the funding budgeted what would be expected for the local program? How does it compare with the statewide average? Is it lower or higher?
- If lower, do records indicate a high rate of denied payments from Medicaid? If so, what might be attributable to this trend?
- Does documentation/confirmation exist that claims are being filed? Filed appropriately?

Chart 6:   Current Receipts and Anticipated Receipts to Meet Budget, by Funding Source for [LOCAL PROGRAM]

Current Receipts and **Anticipated Receipts** to Meet Budget, by Funding Source for Wise Kids

July 1, 2016 - June 30, 2017

Data updated: 9/5/2017

Funding Source	Current	Anticipated
Local Funds	$200,000	$100,000
Family Fees	$150,000	$75,000
CHIP	$100,000	$50,000
State Part C	$30,000	$75,000
State General Funds	$20,000	$76,000
Federal Part C	$40,000	$50,000
Medicaid	$10,000	$77,000
Private Insurance	$50,000	$25,000

a. *What is this chart about, and why are these data important?*

This chart shows data for the amount of funds received versus those anticipated from each funding source at a single time point in a fiscal year. A local program can use this information to track whether or not it is on target with receipt of its anticipated revenue.

b. *What data are needed to create this chart?*

- Data on current and anticipated receipts by revenue source, by local program, as of a certain date (to be determined by the Part C office). Sources may include:

    – Medicaid

    – State general funds

    – State Part C allocated funds

    – Federal Part C funds

    – Private insurance

- CHIP

- Family fees

- Other specific local public funds (e.g., county tax levy, local education agency funds)

c. W*hat are potential questions about these data?*

- Are current receipts at the level that would be expected for this single time point during the fiscal year?

- If not, why not? What could be contributing to lower than expected receipts?

- What additional exploration can be done to identify causes for a shortfall?

Conclusion

Developing a culture of data use requires a consistent, repeatable approach to tactical and strategic decision-making that relies on clear, reliable empirical data. State leaders can work to implement such a culture that develops new relationships with relevant stakeholders to convey the importance of fiscal data and mechanisms for analysis and reporting of these data.

Effective data use requires ongoing planning, analysis, and dissemination of data products. This fiscal data profile template was developed to help states with these goals. To reiterate, the charts used in this template are basic examples of the data visualizations a Part C system could use. We encourage state leaders to think about what modifications to these charts and/or additional data visualizations they would like to generate to address their key purposes and target audiences.

Framework Connection: For more information about effective data use, see the Data Use Subcomponent of the DaSy Framework (DaSy, 2014).

The Data Use Subcomponent of the DaSy Data System Framework consists of three sections. The first section addresses **planning** for data use and includes planning for data analysis, product development, and dissemination. The second section addresses data **analysis and dissemination**. The third section addresses **using data** to inform decisions **and enhancing capacity** for data use at state and local levels.

With an efficient and effective Fiscal Data Profile, state personnel will be able to use the framework to think about these three areas of data use. Examples include the following:

❈ **Planning** for report generation, distribution, and use of fiscal profiles in the state.

- Leadership should establish and communicate clear expectations about local programs' use for fiscal management.

  - It is strongly recommended that the development, distribution, and use of these profiles be done monthly. Developing these charts annually does not provide the full analysis value that comes from frequent (monthly) use.

❈ Leadership should make plans to **leverage political will** in supporting the Part C system by routinely submitting reports to legislators and other important stakeholders. Such reports can improve legislators' understanding of the Part C finance system at the state and local levels.

✳ **Engage** with local programs on how to use the fiscal data available.

- State leadership should engage with state and local programs to help them understand what these data say about the finance structure and revenue sources of the Part C system. Local leaders can do the same with their stakeholders.

    − State leadership needs to provide training so that staff members or stakeholders understand the fiscal data presented to them.

    − State leaders should explain how they will be using the data to facilitate budget development and management at the state level. These uses and approaches may also be used by administrators at the local level.

    − Use the fiscal data available to the state to answer critical questions frequently to manage the Part C system.

        ➢ State leadership should identify stakeholders who require data in different formats and design the fiscal data profile to meet their needs.

        ➢ State leadership should incorporate references to data from the fiscal data profile in the basic processes for general supervision of the Part C system, particularly relating to finance activities, compliance with IDEA, and state requirements that apply to the Part C System.