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**DS Cost Drivers Project:  
Final Provincial Developmental Service Program  
Cost Profile Report**

**June 6, 2014**

Presentation to the Developmental Services  
Finance Group (DSFG)

## Purpose

- To provide the key findings of the Developmental Services Cost Report completed by the procured consultant ISTCL/Trasada.
  - The report examined unit-costing in 9 DS detail codes for 2013-14 Budget.
- This following material will include:
  - Context
  - Scope and contents of the DS Cost Report
  - Summary of the unit-costing results
  - Next Steps

## Developmental Services

- The Developmental services program has been a priority area for the government since 2004.
- On July 1, 2011 the provincial government implemented legislation to transform supports for people with a developmental disability to create a more coordinated system of community-based supports that is more equitable, accessible, fair and sustainable.
- There has been considerable attention given to the Developmental Services program from the Auditor General and Ontario Ombudsman in recent years.
  - The most notable criticism has been on the Ministry's lack of oversight procedures to ensure that public funds are properly managed by transfer-payment agencies and that quality services are provided to clients.

## Cost Drivers Project

- To support the Ministry's response to the Auditor General, the Ombudsman's concerns and to advance its DS transformation agenda, the Ministry has made it a priority to improve its understanding of DS costs and improve its oversight policies and procedures.
- In 2012, the Cost Drivers project was launched with the objective to collect key client and agency information to explore whether DS resources are deployed in a manner which is 'needs-based'. The project is being completed in the following phases:
  1. DS Cost Report – to determine the 'range of unit-costs' for selected DS detail codes.
  2. Cost Drivers Report – to explore whether client profiles drive costs in the sector.
  3. Sector Consultations - to discuss agency service cost structures to potentially develop a common costing approach.



# Scope and Contents of the DS Cost Report

- DS unit costs were previously examined using 2011-12 service contract data. The current cost report provides a re-examination of unit costs using the new detail codes and data elements implemented in 2012-13 (See Appendix A) and is based on:
  - 2013-14 service contract data.
  - 9 of the 16 DS detail codes which included the necessary data elements and account for **90%** of the total 2013-14 DS expenditures and 292 agencies (See Appendix B).
- The final unit cost report is 450 pages and is summarized by detail code at the following two levels:

## **1. Regional Level, with a Provincial Summary**

- Regional/provincial rollup (by detail code) of agency financials/service data reported in the 2013-14 service contracts by expense category (See Appendix C).
  - This level includes regional/provincial analytic metrics (e.g., Number of days of care per Individual served etc.) and unit cost metrics (e.g., Annual cost per individual served etc.).
- Detail code charts that plot the average unit-cost for each agency (within each detail code) to illustrate the 'range in unit costs' for each DS program.

## **2. Agency Level**

- Roll-up of each agency's financials/service data reported (by detail code) in the 2013-14 service contracts by expense category (See Appendix D).
  - This level also includes agency analytic metrics and unit cost metrics.



# Limitations of Unit Costing

- In each detail code, the majority of agency unit-cost were within a statistically acceptable 'range'. The relatively minor outliers that exist can potentially be explained by the following factors:

## 1. Data Quality Issues

- Data anomalies were identified in the 2013-14 service contracts which can impact unit costing results.
  - For example, in some cases agency reported service data (e.g., 'number of individuals served') were observed to be too high or too low relative to the total funding received by an agency.

## 2. Business Model Differences within each Detail Code

- Unit costing comparisons are meaningful if comparisons are made between agencies delivering the same type of service. Consequently, anomalies or large unit cost ranges may be seen in agencies providing a more expensive or unique service that is not common to their peer agencies.
  - For example, agencies that may service high needs clients and as a result deliver a unique service, would experience relatively higher cost per service provided. These agencies could have a unique cost profile that separates them from their peer agencies.

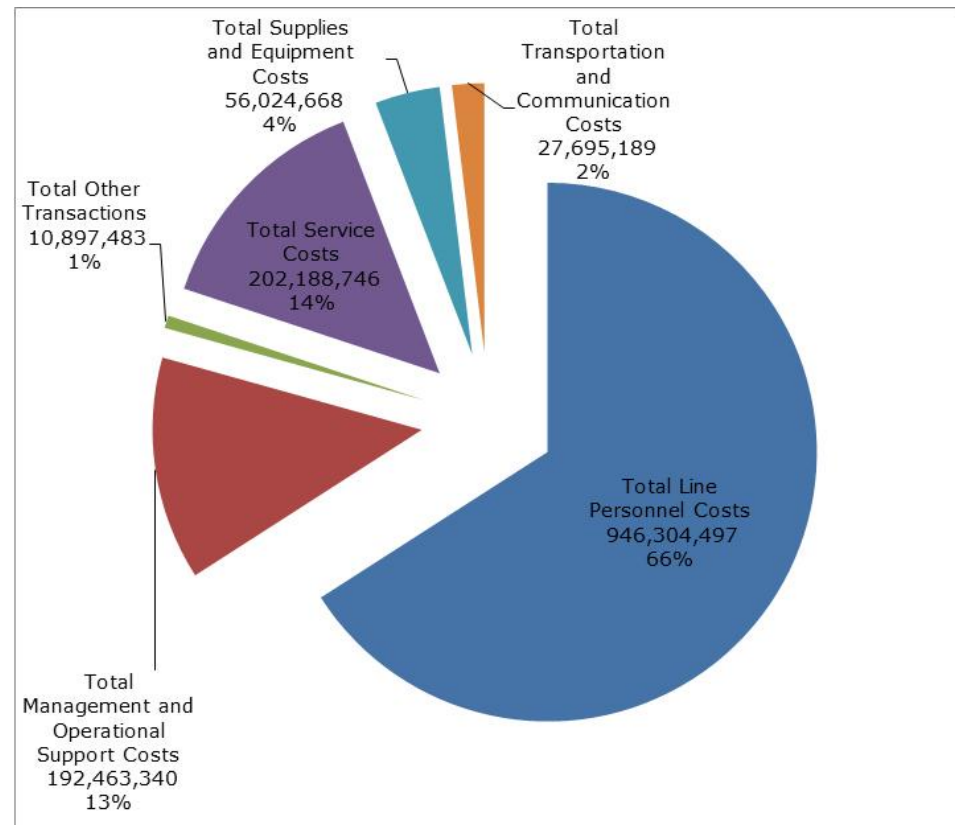
## 3. Service Quality Variability within each detail Code

- The "intensity" or level of service provided by an agency to its clients depends not only on the clients assessed need but on an agency's service standards, which could vary agency to agency and as a result, lead to agency unit costing variations.
  - For example, in the absence of common service standards in the sector, it is possible that two 'similar' clients could be receiving different levels of support from two different providers.

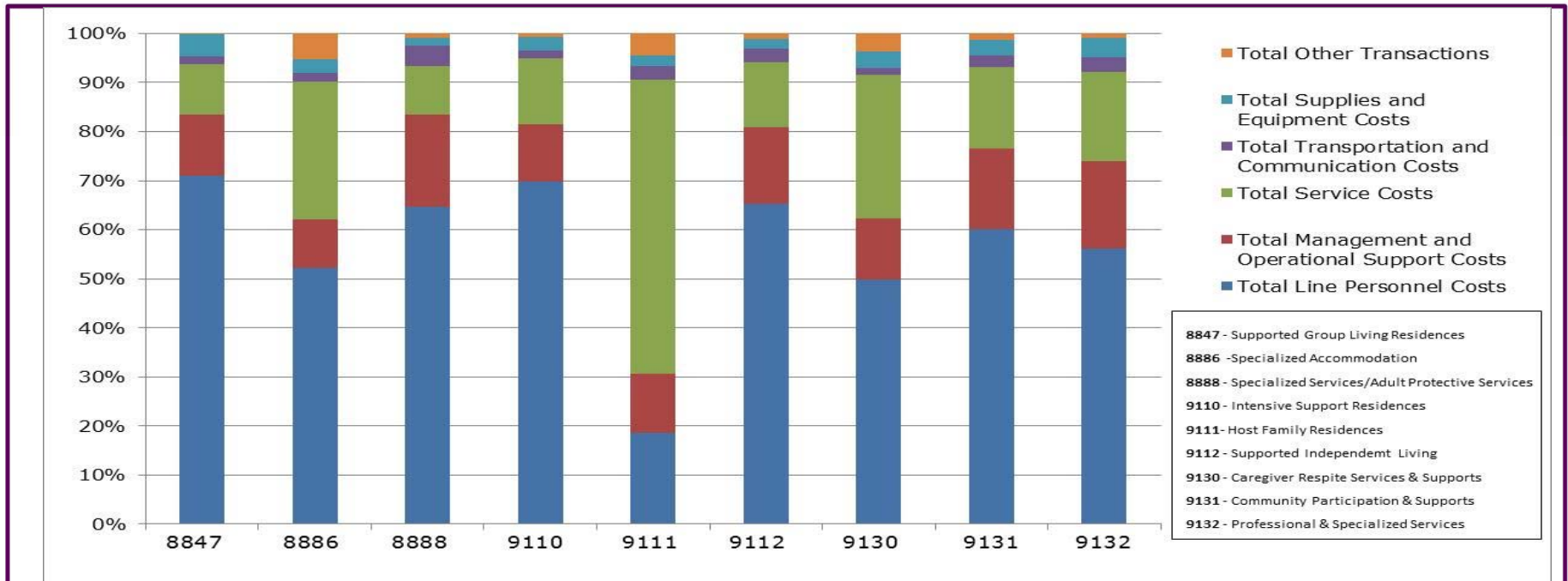
## Provincial Rollup By Expense Type

- The total 2013-14 DS spending across the nine detail codes is \$1,435,573,922 and is primarily made up of the following spending:

- Total Line Personnel Costs (Direct Care) - **66%**.
- Management and Operational Support (Indirect Care)- **13%**.
- Total Service Costs (i.e., Overhead and Outside Paid Resources) - **14%**.
- Transportation, Communication, Supplies and Equipment and Other Transactions – **7%**.



# Detail Code Breakdown by Expense Type



Note 1: This graph depicts the contribution (%) of each of the six expenditure categories to the total spending for all 9 detail codes.

- *Total Line Personnel costs* account for **50% or more** of total spending for all detail codes except for Host Family Residences (9111, 19%), under which direct care is provided by the host family rather than an agency.
- *Total Management and Operational Support Costs* account for **10%-20%** of total costs for all detail codes.
- *Total Service Costs* account for **10%-30%** of total costs for all detail codes except for 9111 (60%).
  - Note for Host Family Residences (9111), total service costs includes the per diem provided to host families for the direct care of a client.
- The combined total of *Transportation and Communication costs*, *Supplies and Equipment costs*, and *Other Transactions* account for **10% or less** of total spending of all detail codes.



# Summary of Unit Costing Results

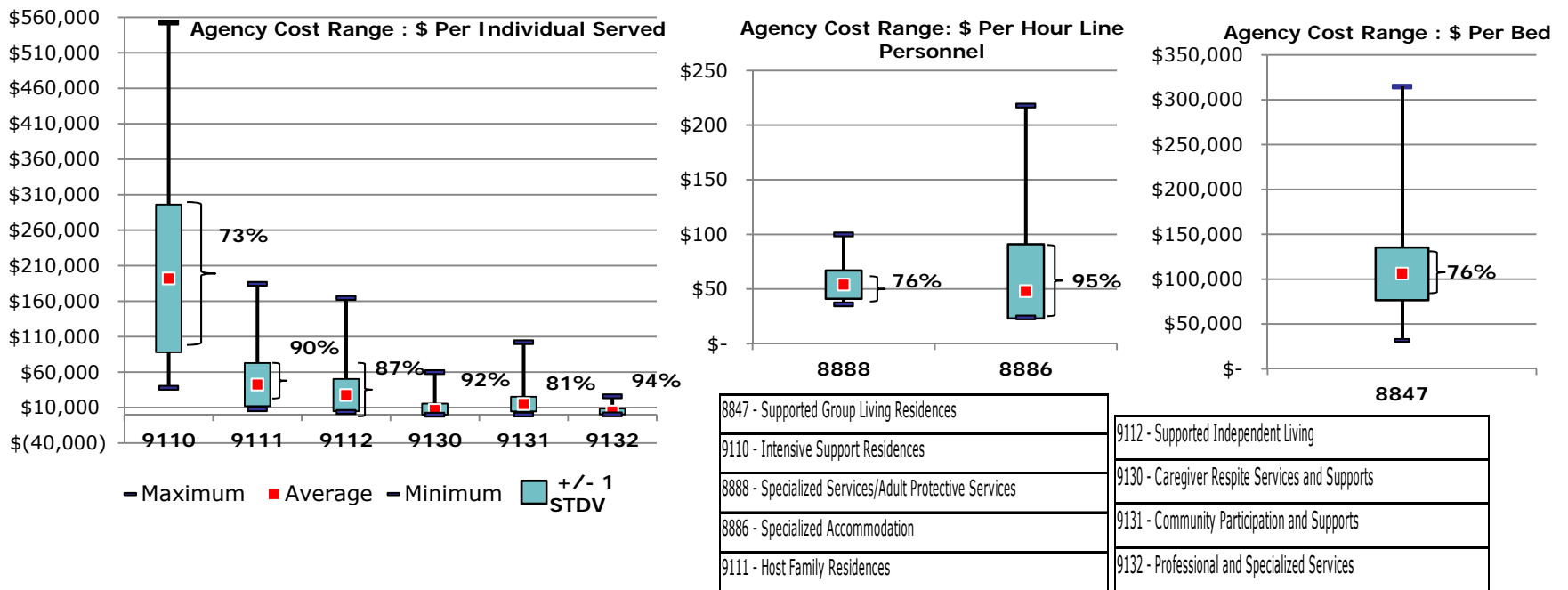
- The charts below illustrate the range of unit cost under each of the nine DS programs. For 2013-14 Budget, the following key unit costing observations are made:

**1. Most DS programs have a large unit cost Min-Max spread.**

— e.g., the average cost per individual served under detail code 9110, ranges from \$38,000 to \$552,000. Note that the min-max spread includes outliers.

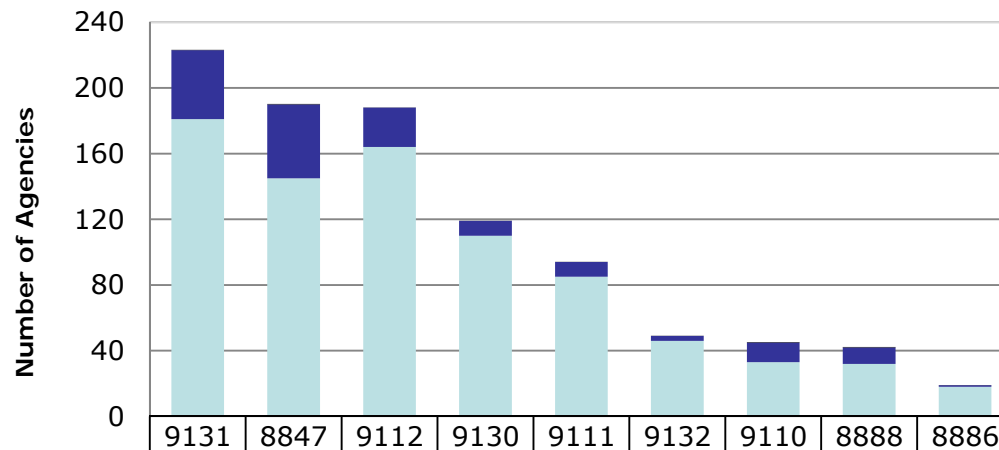
**2. Within each DS program, most agencies have a unit cost that is clustered around the program average (i.e., +/- one standard deviation).**

— e.g., 73% of agencies under detail code 9110, have unit cost that are within +/- one standard deviation from the program average.





# Summary of Unit Costing Analysis - Cont'd



9112 - Supported Independent Living
9130 - Caregiver Respite Services and Supports
9131 - Community Participation and Supports
9132 - Professional and Specialized Services
8847 - Supported Group Living Residences
9110 - Intensive Support Residences
8888 - Specialized Services/Adult Protective Services
8886 - Specialized Accommodation
9111 - Host Family Residences

- The chart above quantifies the number of agencies that fall within and beyond the +/- one standard deviation range.
  - Relative to the total number of agencies within each DS program, the number of agencies that fall outside the +/- one standard deviation range is small; and is the largest for detail codes **9131** (Community Participation), **8847** (Group Homes) and **9112** (SILs).

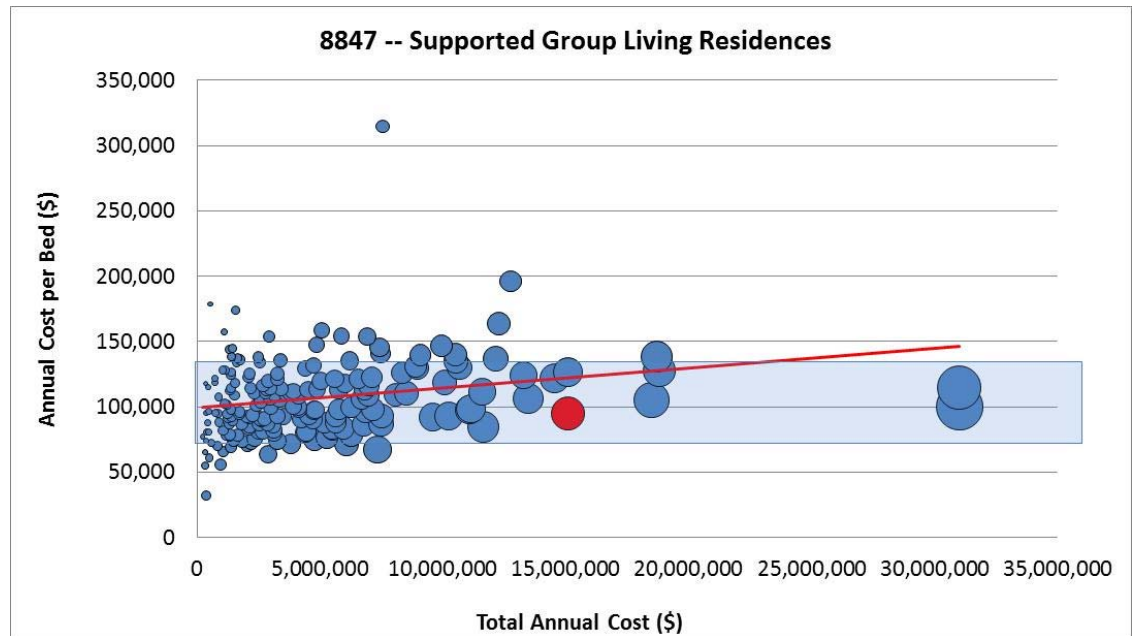
- The next phase of the Cost Drivers project will focus on reducing the observed cost variability in the detail codes with the completion of the following activities:
  - 1. Cost Variability caused by service contract data quality issues.**
    - Regional offices have been working with agencies to correct existing data issues in the 2013-14 service contracts, by March 31, 2014. The ministry will examine these corrections as part of year end activities.
      - Service data is displayed annually on the ministry’s internal dashboard. This will provide a forum to identify and correct data issues on an ongoing basis.
  - 2. Cost Variability caused by business model differences and service quality differences within each DS program.**
    1. The ministry is planning to conduct stakeholder consultations in early 2015 to acquire a better understanding of DS service costs to potentially reduce and/or explain the cost variability in DS programs.
      - This exercise will involve a collaborative approach between the ministry, regional offices and agencies.
      - Outcomes from this exercise will inform the next steps that will be taken to reduce cost variability in the sector.
    2. Note that the consultant ISTCL/Trasada will be finalize its analysis of DS Cost Drivers shortly.
      - This analysis will explore whether client profiles help explain the cost variability within each DS program.
      - Early discussions with ISTCL/Trasada indicate that client profiles do not significantly explain the cost variability in the majority of the detail codes.

# Summary Detail Code Sheets

# 8847 – DS Supported Group Living Residences

## Highlights

- Total 2013-14 provincial spending under 8847 is **\$910,309,949** – across 196 agencies.
- The average cost per bed is **\$106,246** and average beds provided annually is **44**.
- **76%** of agencies fall within a cost range of [**\$76,506** - **\$135,198**].
- Positive slope in the chart indicates that this program exhibits no economies of scale.
- Note: this analysis does not control for agency business model differences.



- Each bubble represents one agency. The size of the bubble reflects the total number of beds provided.
- Agencies that provide service in multiple regions will be presented by multiple bubbles.
- The area highlighted in blue represents one standard deviation from the mean.
- The bubble highlighted in red is one agency that has a total annual cost of \$15,077,741, has a cost per bed of \$94,829 and 159 beds.

2013-14 Budget	Cost per Bed			Total Beds		
Total Agencies	Min	Max	Average	Min	Max	Average
196	\$ 31,760	\$ 314,714	\$ 106,246	3	310	44

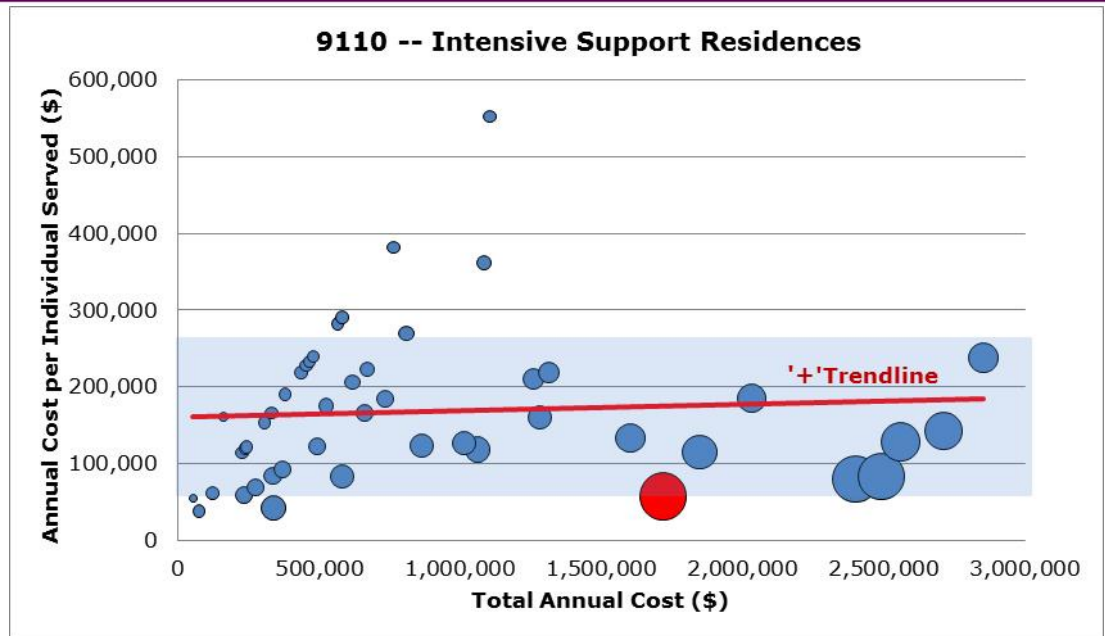
**Program Description:** 24/7 staff supported residence (permanent spaces and temporary respite) for groups of **three or more** persons (at least 18 yo) with a Developmental Disability. Supports provided include the development and implementation of Individual Support Plans (ISP), supports for daily living, community participation.



# 9110 – DS Intensive Support Residences

## Highlights

- Total 2013-14 provincial spending under 9110 is **\$41,776,922** – across 47 agencies.
- The average cost per individual served is **\$167,479** and the average individuals served annually is **7**.
- **73%** of agencies fall within a cost range of [\$68,769 - \$266,190].
- Positive slope in the chart indicates that this program exhibits no economies of scale.
- Note: this analysis does not control for agency business model differences.



- Each bubble represents one agency. The size of the bubble reflects the total number of individuals served.
- Agencies that provide service in multiple regions will be presented by multiple bubbles.
- The area highlighted in blue represents one standard deviation from the mean.
- The bubble highlighted in red is one agency that has a total annual cost of \$1,719,765 , has a cost of \$57,326 per individual and serves 30 individuals.

2013-14 Budget	Cost per Individual			Individuals Served		
Total Agencies	Min	Max	Average	Min	Max	Average
47	\$ 37,999	\$ 552,398	\$ 167,479	1	30	7

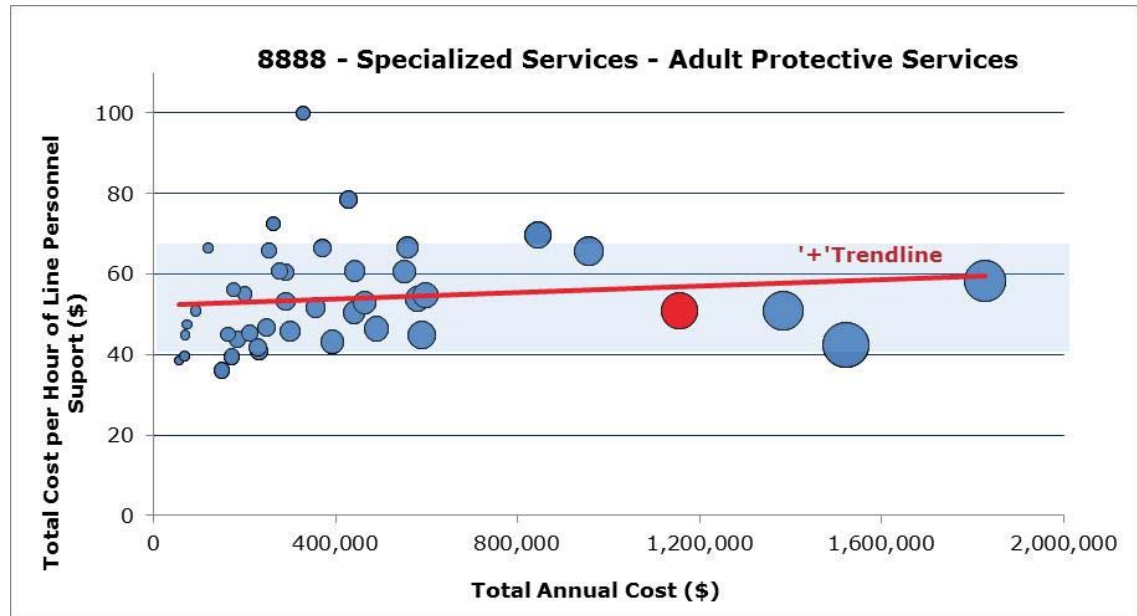
**Program Description:** 24/7 staff supported residence for **one or two** persons (at least 18 yo) with a Developmental Disability requiring intensive support. Supports provided include the development and implementation of Individual Support Plans (ISP), supports for daily living, community participation, life skills training and treatment for specialized behaviour management and/or medical supports requiring clinical supervision.



# 8888 – DS Specialized Services Adult Protective Services

## Highlights

- Total 2013-14 provincial spending under 8888 is **\$18,579,624** – across 43 agencies.
- The average cost per hour of line personnel support is **\$54** and the average hours of support provided annually is **8,207**.
- **76%** of agencies fall within a cost range of [\$41 - \$67].
- Positive slope in the chart indicates that this program exhibits no economies of scale.
- Note: this analysis does not control for agency business model differences.



- Each bubble represents one agency. The size of the bubble reflects the total number of line personnel hours provided.
- Agencies that provide service in multiple regions will be presented by multiple bubbles.
- The area highlighted in blue represents one standard deviation from the mean.
- The bubble highlighted in red is one agency that has a total annual cost of \$1,155,247, has a cost of \$51 per hour of line personnel support and provides a total of 22,750 personnel hours.

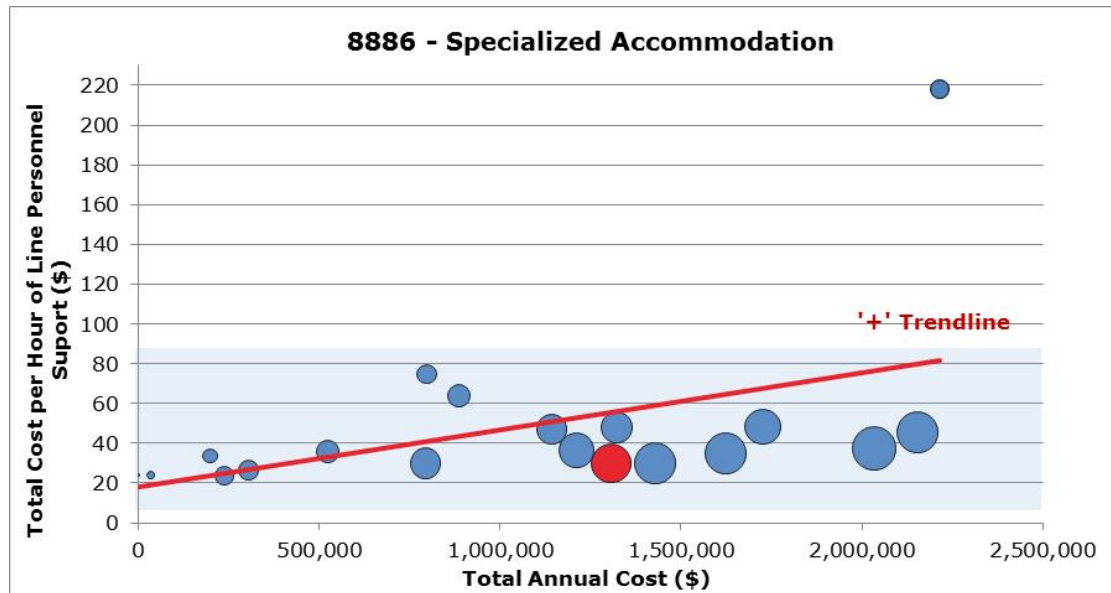
2013-14 Budget	Cost/Hr of Line Personnel Support			Hours of Line Personnel Support			
	Total Agencies	Min	Max	Average	Min	Max	Average
	43	\$ 36	\$ 100	\$ 54	1,456	35,802	8,207

**Program Description:** Service provided to persons (at least 18 yo) with a Developmental Disability. Supports provided include advocacy supports, supports for daily living, community participation, life skills training and coordination of case management with other service providers.

# 8886 – DS Specialized Accommodation

## Highlights

- Total 2013-14 provincial spending under 8886 is **\$23,615,463** – across 28 agencies.
- The average cost per hour of line personnel support is **\$48** and the average hours of support provided annually is **24,450**.
- **95%** of agencies fall within a cost range of [\$23 - \$91].
- Positive slope in the chart indicates that this program exhibits no economies of scale.
- Note: this analysis does not control for agency business model differences.



- Each bubble represents one agency. The size of the bubble reflects the total number of line personnel hours provided.
- Agencies that provide service in multiple regions will be presented by multiple bubbles.
- The area highlighted in blue represents one standard deviation from the mean.
- The bubble highlighted in red is one agency that has a total annual cost of \$1,306,852, has a cost of \$30 per hour of line personnel support and provides a total of 43,504 personnel hours.

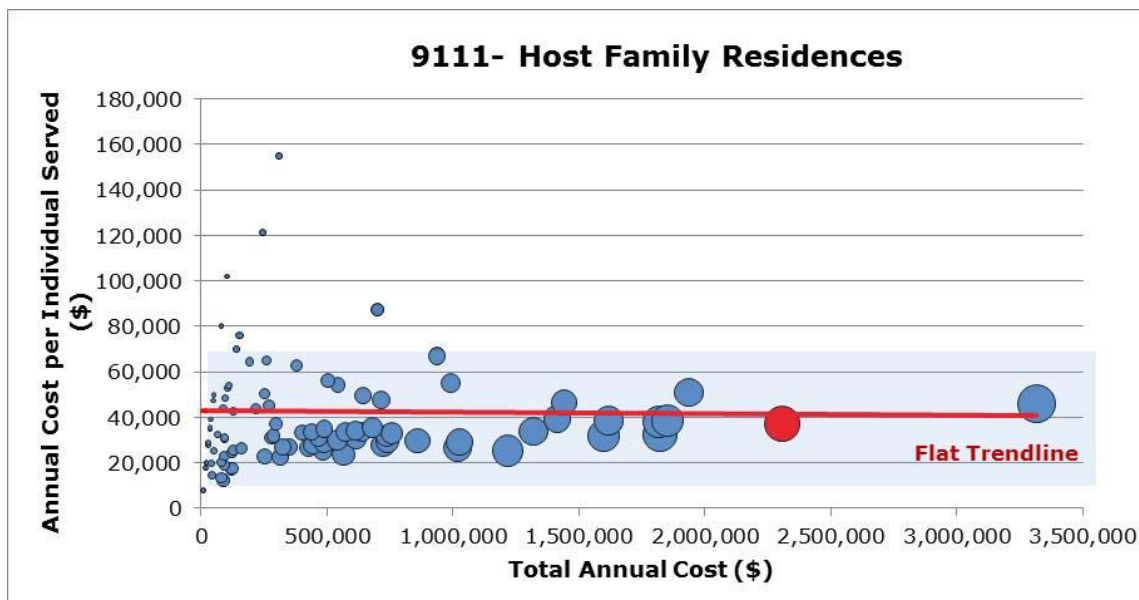
2013-14 Budget	Cost/Hr of Line Personnel Support			Hours of Line Personnel Support			
	Total Agencies	Min	Max	Average	Min	Max	Average
	28	\$ 23	\$ 218	\$ 48	83	54,340	24,450

**Program Description:** 24/7 staff supported residence (permanent spaces and temporary respite) for persons (at least 18 yo) with dual diagnosis (i.e. Developmental Disability and Mental health) that exhibit high risk behaviour such as self harm and/or harm to others. Supports provided include professional assessment (i.e. psychiatric, psychological, medical) and short term respite for specific treatment. Also included are supports for daily living, community participation and life skills training.

# 9111- DS Host Family Residences

## Highlights

- Total 2013-14 provincial spending under 9111 is **\$49,479,044** - across 94 agencies.
- The average cost per individual served is **\$42,436** and the average individuals served annually is **15**.
- **90%** of agencies fall within a cost range of [\$11,943 - \$72,929].
- Flat slope in the chart indicates that this program exhibits no economies of scale.
- Note: this analysis does not control for agency business model differences.



- Each bubble represents one agency. The size of the bubble reflects the total number of individuals served.
- Agencies that provide service in multiple regions will be presented by multiple bubbles.
- The area highlighted in blue represents one standard deviation from the mean.
- The bubble highlighted in red is one agency that has a total annual cost of \$2,307,682, has a cost of \$37,221 per individual and serves 62 individuals.

2013-14 Budget	Cost per Individual			Individuals Served			
	Total Agencies	Min	Max	Average	Min	Max	Average
	94	\$ 7,800	\$ 184,433	\$ 42,436	1	72	15

**Program Description:** Agency placement of persons (at least 18 yo) with a Developmental Disability in a non-family host residence for care and support. Agency recruits, conducts host family training, case management and compliance inspections. Host family provides accommodation and supports for daily living for remuneration.

\*Note: the 'Max' value does not appear on chart above given that the agency was serving 1-2 clients and the size of the circles reflects the number of individuals served. Given this, the chart was scaled down to better show the spread of the data.

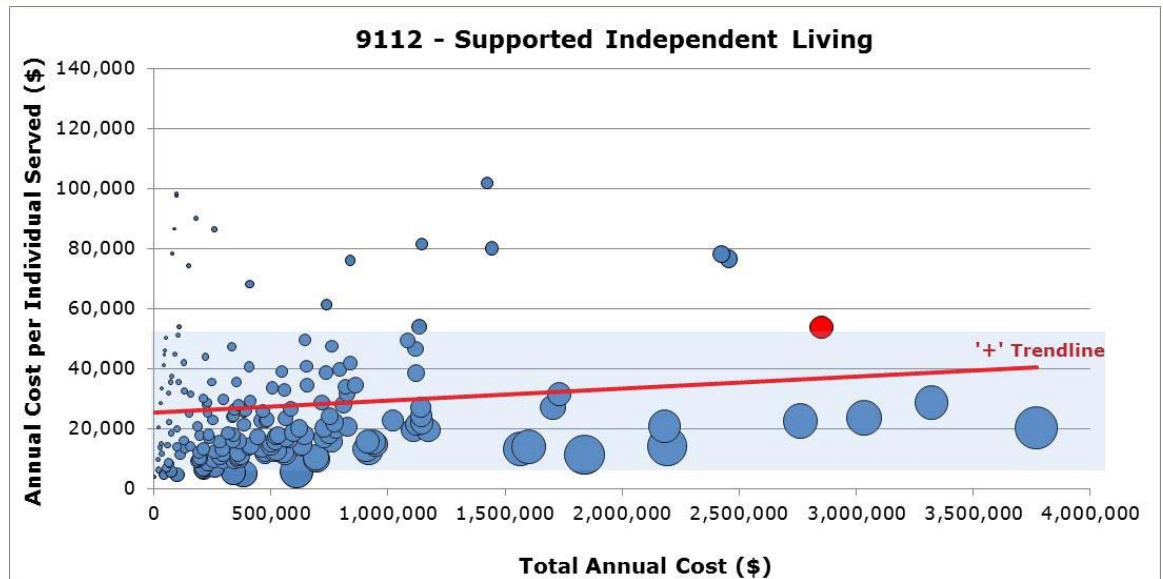




# 9112 – DS Supported Independent Living

## Highlights

- Total 2013-14 provincial spending under 9112 is **\$108,347,226** – across 188 agencies.
- The average cost per individual served is **\$27,588** and the average individuals served annually is **28**.
- **87%** of agencies fall within a cost range of [\$4,874 - \$50,302].
- Positive slope in the chart indicates that this program exhibits no economies of scale.
- Note: this analysis does not control for agency business model differences.



- Each bubble represents one agency. The size of the bubble reflects the total number of individuals served.
- Agencies that provide service in multiple regions will be presented by multiple bubbles.
- The area highlighted in blue represents one standard deviation from the mean.
- The bubble highlighted in red is one agency that has a total annual cost of \$2,851,924, has a cost of \$53,810 per individual and serves 53 individuals.

2013-14 Budget	Cost per Individual			Individuals Served			
	Total Agencies	Min	Max	Average	Min	Max	Average
	188	\$ 3,939	\$ 164,581	\$ 27,588	1	186	28

**Program Description:** Service provided to persons (at least 18 yo) with a Developmental Disability that reside separate (in a non-agency operated residence) from their family - alone or with multiple people. Supports provided for daily living and life skills training.

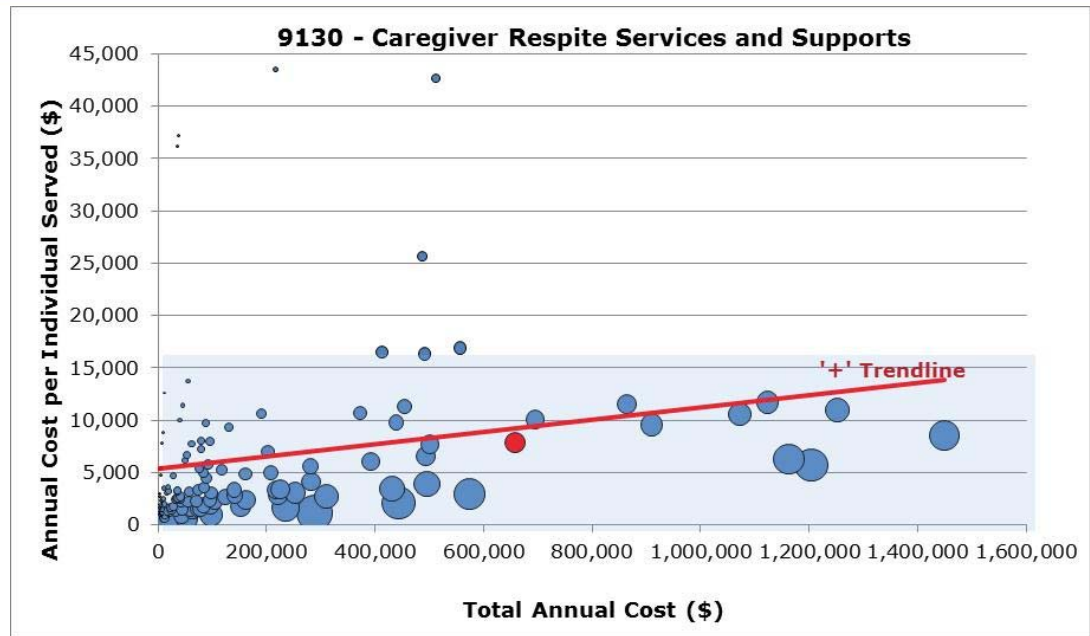
\*Note: the 'Max' value does not appear on chart above given that the agency was serving 1-2 clients and the size of the circles reflects the number of individuals served. Given this, the chart was scaled down to better show the spread of the data.



# 9130 – DS Caregiver Respite Services and Supports

## Highlights

- Total 2013-14 provincial spending under 9130 is **\$24,960,932** – across 120 agencies.
- The average cost per individual served is **\$6,611** and the average individuals served annually is **45**.
- **92%** of agencies fall within a cost range of [\$29 - \$15,677].
- Positive slope in the chart indicates that this program exhibits no economies of scale.
- Note: this analysis does not control for agency business model differences.



- Each bubble represents one agency. The size of the bubble reflects the total number of individuals served.
- Agencies that provide service in multiple regions will be presented by multiple bubbles.
- The area highlighted in blue represents one standard deviation from the mean.
- The bubble highlighted in red is one agency that has a total annual cost of \$657,937, has a cost of \$7,833 per individual and serves 84 individuals.

2013-14 Budget	Cost per Individual			Individuals Served		
	Min	Max	Average	Min	Max	Average
Total Agencies	\$ 30	\$ 60,000	\$ 6,611	1	375	45

**Program Description:** Temporary respite support provided to caregiver of persons (at least 18 yo) with a Developmental Disability; to provide caregiver opportunity for vacation, illness or short term relief. Services provided in home or a alternative place of residence such as temporary placement in group home.

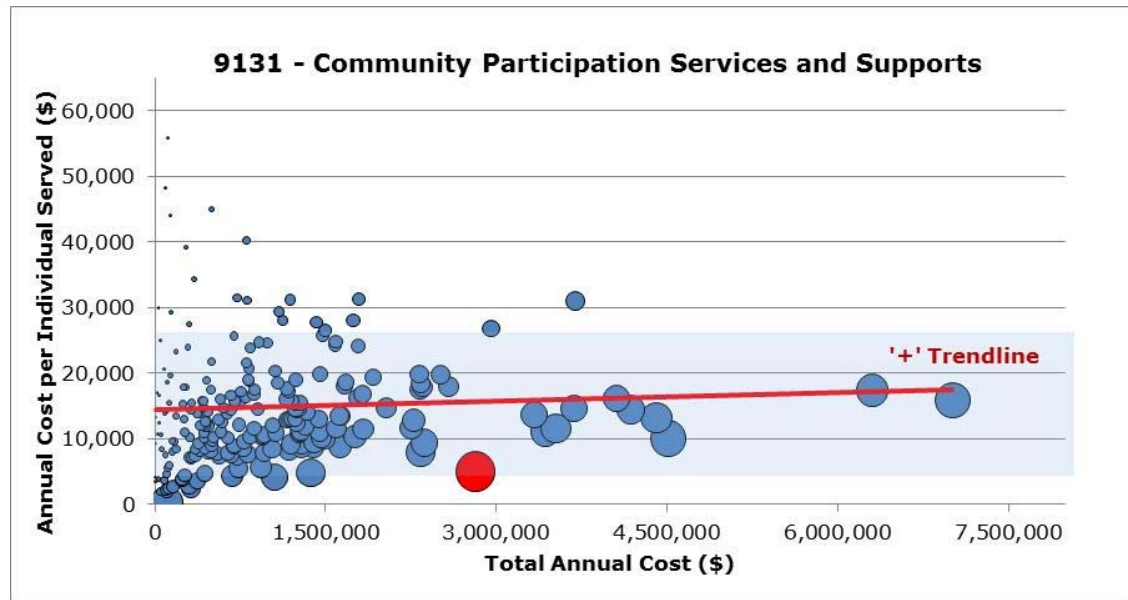
\*Note: the 'Max' value does not appear on chart above given that the agency was serving 1-2 clients and the size of the circles reflects the number of individuals served. Given this, the chart was scaled down to better show the spread of the data.



# 9131 – DS Community Participation and Supports

## Highlights

- Total 2013-14 provincial spending under 9131 is **\$220,558,850** – across 224 agencies.
- The average cost per individual served is **\$14,929** and the average individuals served annually is **81**.
- **81%** of agencies fall within a cost range of [\$4,550 - \$25,308].
- Positive slope in the chart indicates that this program exhibits no economies of scale.
- Note: this analysis does not control for agency business model differences.



- Each bubble represents one agency. The size of the bubble reflects the total number of individuals served.
- Agencies that provide service in multiple regions will be presented by multiple bubbles.
- The area highlighted in blue represents one standard deviation from the mean.
- The bubble highlighted in red is one agency that has a total annual cost of \$2,817,139, has a cost of \$4,942 per individual and serves 570 individuals.

2013-14 Budget	Cost per Individual			Individuals Served		
Total Agencies	Min	Max	Average	Min	Max	Average
224	\$ 279	\$ 102,266	\$ 14,929	1	570	81

**Program Description:** DS Community participation services provided to persons (at least 18 yo) with a Developmental Disability to promote social inclusion. Support include assisting individuals identify their life vision and goals, facilitate and support participation in community based activities (e.g., recreational, faith based, volunteer). Excludes employment supports or community participation supports provided by staff in residential setting.

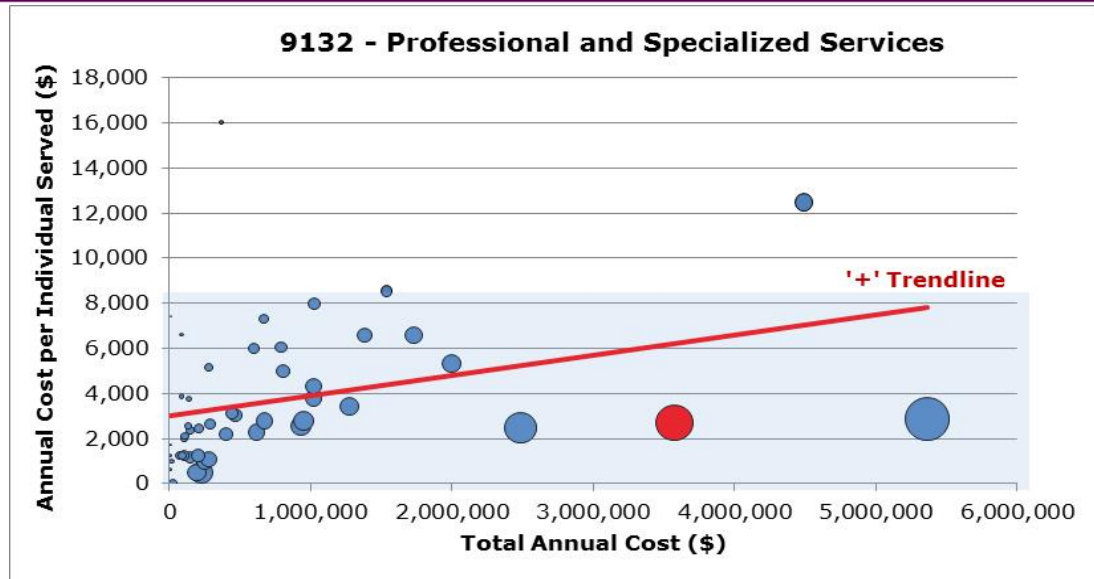
\*Note: the 'Max' value does not appear on chart above given that the agency was serving 1-2 clients and the size of the circles reflects the number of individuals served. Given this, the chart was scaled down to better show the spread of the data.



# 9132 – DS Professional and Specialized Services

## Highlights

- Total 2013-14 provincial spending under 9132 is **\$37,945,912** – across 50 agencies.
- The average cost per individual served is **\$4,232** and the average individuals served annually is **216**.
- **94%** of agencies fall within a cost range of [\$485 - \$8,655].
- Positive slope in the chart indicates that this program exhibits no economies of scale.
- Note: this analysis does not control for business model differences within each detail code.



- Each bubble represents one agency. The size of the bubble reflects the total number of individuals served.
- Agencies that provide service in multiple regions will be presented by multiple bubbles.
- The area highlighted in blue represents one standard deviation from the mean.
- The bubble highlighted in red is one agency that has a total annual cost of \$286,954, has a cost of \$2,707 per individual and serves 106 individuals.

2013-14 Budget	Cost per Individual			Individuals Served		
Total Agencies	Min	Max	Average	Min	Max	Average
50	\$ 485	\$ 26,013	\$ 4,232	1	1,170	216

**Program Description:** Service provided to persons (at least 18 yo) with a Developmental Disability who may have dual diagnosis (i.e., mental illness, behavioural). Supports provided include psychological assessments, intensive case management for dual diagnosis, development of clinical behavioural treatment plans and language and communication skills training. Services may be provided to individuals residing at home, in a Group home, SILs, Host family or in a Intensive Support Residence.

\*Note: the 'Max' value does not appear on chart above given that the agency was serving 1-2 clients and the size of the circles reflect the number of individuals served. Given this, the chart was scaled down to better show the spread of the data.

# Appendix



# Appendix A – Detail Codes Included in Unit Costing

Detail Codes (pre 2012/2013)	Detail Codes (2012/2013 forward)	Appropriate Denominator Used for Scatterplot
Adult Community Living-Group Living Supports (8847)	DS Supported Group Living Residences (8847)	Number of beds (capacity)
Community Living Supports – Individualized Residential Model (8844) Adult Community Living-Group Living Supports (8847)	DS Intensive Support Residences (9110)	Number of individuals served and Number of beds (capacity)
Adult Community Living-Associate Living Support (8845) Community Living Supports – Individualized Residential Model (8844)	DS Host Family Residences (9111)	Number of individuals served
Specialized Accommodation (8886)	Specialized Accommodation (8886)	Number of line personnel hours
Community Living Supports-Adult-Individual Living Supports (8846) Community Living Supports – Individualized Residential Model (8844)	DS Supported Independent Living (9112)	Number of individuals served
Adult Respite Supports- In Home Supports (8855) Adult Respite Supports-Out of Home Supports (8856)	DS Caregiver Respite Services and Supports (9130)	Number of individuals served
Community Participation Supports-Adult-Community Access Supports (8860) Passport - Transfer Payment Agency (8885) Specialized Community Supports – Adult - Foundations (8865) Specialized Community Supports-Adults-Other (8861)	DS Community Participation Services and Supports (9131)	Number of individuals served
Adult Protective Services Supports (8888)	DS Specialized Services - Adult Protective Services (8888)	Number of line personnel hours
Intensive Case Management Dual Diagnosis (8884) Specialized Community Supports-Adult-Behaviour Intervention (8859) Specialized Community Supports-Adult-Speech & Language (8858) SCS - Adults-Other (8861) SCS – Adult-Video Conferencing (8863) Psychological Assessments (8880)	DS Professional and Specialized Services (9132)	Number of individuals served

\*Numerator is Total Annual Cost.



# Appendix B – List of In-scope and Out-of-Scope Detail Codes

Detail Code #	Detail Code Name	Examples of Services Provided Under Detail Code	In-Scope	Out-of-Scope
8847	Supported Group Living Residences	Services and supports provided include 24/7 staffing supports for residents; accommodations for groups of three or more residents; provision of food and other residential supports; supports for activities of daily living, and for participation in community activities, etc.	X	
8882	Application Entity	Services provided include receiving inquiries/requests from persons with a developmental disability who wish to receive services and supports from a service agency, provision of information to applicants, confirming eligibility, reviewing eligibility decisions, administration of the Application Package to assess the applicant's support needs, etc.		X
8886	Specialized Accommodation	An agency operated, staff-supported residence with either: <ul style="list-style-type: none"> <li>• Permanent spaces for adults with persistent, high-risk behaviour who need ongoing specialized support; or,</li> <li>• Temporary, transitional spaces to provide crisis and specialized respite support for adults whose needs exceed their caregivers' ability to keep them safe from self-harm and/or harm to others.</li> </ul>	X	
8871	Employment Supports	Services and supports provided include vocational alternative supports, transitioning individuals who may be ready for competitive employment supports; facilitating and supporting education/training; job development, training and coaching, etc.		X
8876	Broader Public Sector – Other Developmental Services	Services are for DS Agencies and Transfer Payment Organizations (TPOs) to ensure that proxy pay equity TPOs continue to meet their pay equity obligations under the Pay Equity Act.		X
8888	Specialized Services – Adult Protective Services	Services and supports provided include advocacy to support adults to understand and exercise their rights, support with problem-solving; life skills counselling; helping individuals in identifying their strengths; coordination and case management of community resources, etc.	X	
9110	Intensive Support Residences	Services and supports provided include 24/7 staffing supports for residents; accommodations for one or two residents; provision of food and other residential supports; supports for activities of daily living, and for participation in community activities, etc.	X	
9111	Host Family Residences	Services and supports provided by the agency in host living settings include contracting with host families to provide accommodation and supports for activities of daily living; host family training and case management; screening and recruitment of families; home visits, etc.	X	
9112	Supported Independent Living	Services and supports provided include support for persons residing alone, or living independently in a family or caregiver housing; supports for activities of daily living such as assisting a person with personal hygiene, dressing, grooming, meal preparation, administration of medication, and includes training related to money management, using public transportation, and other life skills.	X	
9130	Caregiver Respite Services and Supports	Supports provided to afford the usual caregiver an opportunity for relief (i.e. for vacation, illness or short term relief) either in the individual's place of residence in the absence of the usual caregiver, or in a setting other than the individual's place of residence.	X	
9131	Community Participation Services and Supports	Services and supports provided include facilitating and supporting participation in community-based activities; developing skills in using community infrastructure; promoting activities of community inclusion; development of person-directed planning services and supports to assist persons with developmental disabilities in identifying their life vision and goals, etc.	X	
9132	Professional and Specialized Services	Services and supports provided include psychological and/or professional specialized assessment for individuals confirmed eligible; intensive case management for individuals with dual diagnosis; development of clinical behavioural treatment plans to address needs in adaptive functioning; behavioural, psychological, psychiatric, and/or behavioural interventions, speech therapy, etc.	X	
9133	Coordination Processes	Used on an interim basis until implementation activities related to transformation have been completed. Services related to application processes not delivered by application entities and may include: <ul style="list-style-type: none"> <li>• Prioritization and allocation of funding;</li> <li>• Administration of direct funding budgets; and</li> <li>• Service coordination and information provision to individuals relating to services available in the geographical area.</li> </ul>		X
9134	Self-Managed Support - Direct	Used for direct funding amounts only, on an interim basis until implementation activities related to transformation have been completed. Used where services are purchased directly by an individual or primary caregiver through individualized funding administered through a transfer payment agency.		X
9135	Community Networks of Specialized Care	Includes services and supports related to: <ul style="list-style-type: none"> <li>• Coordinating and enhancing the specialized service system and building the capacity of the DS, health care, academic community, and related service sectors;</li> <li>• Education and training related to linking and pooling expertise of specialized services</li> </ul>		X
9136	Self-Managed Support - Indirect	Used for indirect service funding (transfer payment) amounts only, on an interim basis until implementation activities related to transformation have been completed. Used where the Ministry and/or a Passport Agency purchases supports on behalf of an individual or primary caregiver from a transfer payment service agency.		X







# Appendix C – Example Detail Code Costing Sheet – Service Data & Metrics

Detail Code 8847 Supported Group Living Res.	Province	Region																	
		Central East		Central West		Eastern		Hamilton/Niagara		North East		Northern		South East		South West		Toronto	
		Total	% of Prov	Total	% of Prov	Total	% of Prov	Total	% of Prov	Total	% of Prov	Total	% of Prov	Total	% of Prov	Total	% of Prov	Total	% of Prov
<b>Service Data (Annual)</b>																			
# of agencies	196	28	14.3%	20	10.2%	23	11.7%	22	11.2%	18	9.2%	15	7.7%	15	7.7%	36	18.4%	19	9.7%
# of sites	1,931	330	17.1%	284	14.7%	153	7.9%	168	8.7%	69	3.6%	92	4.8%	111	5.7%	501	25.9%	223	11.5%
# of individuals served	9,118	1,459	16.0%	1,297	14.2%	989	10.8%	1,038	11.4%	407	4.5%	453	5.0%	577	6.3%	1,321	14.5%	1,577	17.3%
# of beds (capacity)	8,363	1,429	17.1%	1,255	15.0%	743	8.9%	860	10.3%	408	4.9%	455	5.4%	571	6.8%	1,323	15.8%	1,320	15.8%
# of days of care	2,594,889	340,111	15.0%	358,551	10.0%	219,760	11.5%	215,651	11.0%	146,365	9.0%	165,744	8.0%	207,138	7.5%	466,339	18.0%	475,230	10.0%
# of line personnel FTEs	12,762	2,102	16.5%	1,854	14.5%	1,145	9.0%	1,337	10.5%	585	4.6%	754	5.9%	826	6.5%	2,166	17.0%	1,992	15.6%
# of management & oper. supports FTEs	868	131	15.1%	165	19.0%	88	10.1%	85	9.8%	48	5.5%	58	6.7%	69	8.0%	124	14.3%	99	11.4%
# of line personnel head count	19,666	3,577	18.2%	2,916	14.8%	1,474	7.5%	2,085	10.6%	836	4.3%	1,187	6.0%	1,247	6.3%	3,381	17.2%	2,964	15.1%
# of line personnel hours	26,086,219	4,276,827	16.4%	3,822,951	14.7%	2,298,602	8.8%	2,731,528	10.5%	1,182,469	4.5%	1,540,831	5.9%	1,684,126	6.5%	4,492,559	17.2%	4,056,326	15.5%
<b>Analytic Metrics (Avg.)</b>																			
Annual hours line personnel support/ Ind. Served	2,874.5	3,007.6	-	2,947.5	-	2,350.3	-	2,631.5	-	2,905.3	-	3,401.4	-	2,918.8	-	3,400.9	-	2,560.7	-
# of individuals served/ line personnel FTE	0.7	0.7	-	0.7	-	0.9	-	0.8	-	0.7	-	0.6	-	0.7	-	0.6	-	0.8	-
# of days of care per individual served	308.6	275.6	-	309.4	-	281.7	-	236.5	-	359.6	-	365.9	-	359.0	-	353.0	-	303.7	-
# of line personnel FTE/ bed (capacity)	1.5	1.5	-	1.5	-	1.5	-	1.6	-	1.4	-	1.7	-	1.4	-	1.6	-	1.5	-
# of line personnel FTEs/ Manag. & Oper. Support FTE	14.7	16.0	-	11.2	-	12.7	-	15.7	-	12.1	-	12.8	-	12.0	-	17.5	-	20.2	-
# of line personnel head count/ FTE	1.5	1.7	-	1.6	-	1.3	-	1.6	-	1.4	-	1.6	-	1.5	-	1.6	-	1.5	-
Administration cost ratio	29.0%	30.2%	-	30.3%	-	36.1%	-	26.3%	-	30.2%	-	25.0%	-	28.0%	-	22.2%	-	31.7%	-
<b>Unit Costing Metrics (\$) (Avg.)</b>																			
Annual cost per individual served	99,811.6	100,370.9	-	102,128.4	-	96,338.2	-	91,166.3	-	105,490.0	-	117,498.4	-	117,253.8	-	106,695.2	-	86,563.3	-
Annual cost per bed	107,126.9	100,567.2	-	105,546.2	-	113,716.1	-	110,035.7	-	105,231.4	-	116,981.9	-	118,485.9	-	106,533.9	-	102,996.6	-
Cost per day of care	324.0	374.2	-	337.0	-	321.0	-	377.9	-	293.3	-	321.1	-	326.6	-	302.2	-	286.1	-
Average annual cost per agency	4,644,438.5	5,230,043.3	-	6,623,026.0	-	4,142,543.6	-	4,301,393.9	-	2,385,246.1	-	3,563,637.2	-	4,510,361.4	-	3,915,121.6	-	7,184,750.7	-
Total cost per hour of line personnel support	34.8	33.6	-	34.6	-	40.8	-	34.6	-	36.3	-	34.5	-	40.2	-	31.4	-	33.9	-
Line personnel cost/hr. line personnel support	24.8	23.9	-	24.2	-	26.5	-	25.5	-	25.3	-	26.0	-	28.9	-	24.4	-	23.2	-



# Appendix D – Example Agency Costing Sheet

100260 COMMUNITY LIVING WEST NORTHUMBERLAND	Agency Total		Community Participation Services & Supports	
	Total (\$)	%	Total (\$)	%
<b>Central East (2013-2014)</b>				
Salaries	699,957		699,957	
Benefits	92,188		92,188	
<b>Total line personnel costs</b>	<b>792,145</b>	<b>61.82%</b>	<b>792,145</b>	<b>61.82%</b>
Salaries	207,448		207,448	
Benefits	36,078		36,078	
Allocated central admin - salaries and benefits	94,972		94,972	
<b>Total management and operational support costs</b>	<b>338,498</b>	<b>26.42%</b>	<b>338,498</b>	<b>26.42%</b>
Rent/ lease/ mortgage interest	-		-	
Mortgage principal	-		-	
Utilities	6,937		6,937	
Staff training	11,483		11,483	
Advertising and promotion	1,116		1,116	
Services related to repairs and maintenance	18,375		18,375	
Professional/contracted-out services	21,535		21,535	
Professional/contracted-out it services	9,780		9,780	
Purchased client services	-		-	
Purchased client services - OPR	-		-	
Insurance	7,784		7,784	
Other services	3,767		3,767	
Allocated central admin - services	20,292		20,292	
<b>Total service costs</b>	<b>101,069</b>	<b>7.89%</b>	<b>101,069</b>	<b>7.89%</b>
Travel	18,821		18,821	
Communication	6,894		6,894	
Allocated central admin - transp & comm.	4,921		4,921	
<b>Total transportation and communication costs</b>	<b>30,636</b>	<b>2.39%</b>	<b>30,636</b>	<b>2.39%</b>
Supplies, equipment for repairs and maintenance	3,885		3,885	
IT - supplies and equipment	2,685		2,685	
Other supplies and equipment	8,587		8,587	
Allocated central admin - supplies & equipment	3,790		3,790	
<b>Total supplies and equipment costs</b>	<b>18,947</b>	<b>1.48%</b>	<b>18,947</b>	<b>1.48%</b>
Other items	-		-	
Allocated central admin - other transactions	-		-	
<b>Total other transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Annual cost (\$)</b>	<b>1,281,296</b>	<b>100.00%</b>	<b>1,281,296</b>	<b>100.00%</b>
<b>Service Data</b>				
# of sites			-	
# of individuals served			115	
# of beds (capacity)			-	
# of days of care			-	
# of line personnel FTEs			14.39	
# of management and operations supports FTEs			3.56	
# of line personnel head count			21.00	
# of line personnel hours			28,061.00	
<b>Analytic Metrics (Avg.)</b>				
Annual hours of line personnel support/Ind Served			244.01	
# of individuals served /line personnel FTE			7.99	
# of days of care /Ind Served			-	
# of line personnel FTE per bed (capacity)			-	
# of line personnel FTEs/Manag & Oper. FTE			4.04	
# of line personnel head count/FTE			1.46	
Administration cost ratio			38.18%	
<b>Unit Costing Metrics (\$)</b>				
Annual cost per individual served			11,141.70	
Annual cost per bed			-	
Cost per day of care			-	
Total cost per hour of line personnel support			45.66	
Line personnel cost/ hr of line personnel support			28.23	



# Appendix E – Definitions and Calculations

<b>Administration Ratio</b>	Compares indirect costs expressed as a ratio to total costs. The ratio is calculated as the sum of all annual costs (other than line personnel costs), divided by total annual costs: <b>(Total management and operational support costs + Total service costs + Total transportation and communication costs + Total supplies and equipment costs + Total other transactions) / Total annual cost</b>
<b>Agency</b>	Refers to Transfer Payment Recipient (TPR)
<b>Allocated Central Administration</b>	Fiscal subsidy for Central Administration costs that have been allocated for a specific service. This figure can be found in row “J” of the agency and detail code tables in the Expend-Depenses worksheet of the Service Contract.
<b>Annual Cost per Bed</b>	Calculates the average annual cost of service for the number of beds available for use. The amount is calculated as total annual costs divided by the number of beds available: <b>Total annual cost / Number of beds at capacity</b>
<b>Annual Cost per Individuals Served</b>	Calculates the average annual cost of providing service for one individual. The amount is calculated as total annual costs divided by the number of individuals served: <b>Total annual cost / Number of individuals served</b>
<b>Annual Hours of Line Personnel Support Provided per Individual Served</b>	Provides the average number of annual line personnel support hours provided per individual served. This is calculated by dividing the number of line personnel hours into the number of individuals served: <b>Number of line personnel hours / Number of individuals served</b>
<b>Number of Days of Care per Individuals Served</b>	Calculates the number of days of care an individual is provided on an annual basis. This is calculated by dividing the number of days of care into the number of individuals served: <b>Number of days of care / Number of individuals served</b>
<b>Average Annual Cost per Agency</b>	Calculates the average annual costs per each agency. This is calculated as the total annual cost divided by the number of agencies.
<b>Cost per Day of Care</b>	Calculates the average daily cost of services for each day of care provided. The calculation divides total annual costs by the number days of care provided: <b>Total annual cost / Number of days of care</b>
<b>Number of Agencies</b>	The number of agencies providing financial data
<b>Number of Beds (Capacity)</b>	The approved number of beds dedicated for use by the recipient group.
<b>Number of Days of Care</b>	The number of 24 hour periods for which the recipient(s) will be provided residential care during the fiscal year. The day on which a recipient arrives is included as one day of service. The day a recipient leaves is excluded.
<b>Number of Individuals Served</b>	The unique/unduplicated number of individuals that received services in a detail code in the reporting year. An individual is counted only once per year for each detail code where they received service. The same individual may be counted in more than one detail code if they are receiving services from more than one detail code.
<b>Number of Individuals Served per Line Personnel FTE</b>	Measures the number of individuals that receives service from one line personnel FTE. This is calculated by dividing the number of individuals served into the number of line personnel FTE: <b>Number of individuals served / Number of line personnel FTE</b>
<b>Number of Line Personnel FTE</b>	The number of Full Time Equivalent (FTE) staff responsible for the direct delivery of the approved service. For purposes of calculating FTE's, the regular annual hours of work for the approved service has been used. The number of FTE's reported represents the total number of hours worked divided by the annual hourly standard for that position.
<b>Number of Line Personnel Hours</b>	The number of personnel hours is calculated by multiplying the FTE hours by number of FTEs in the Staff Personnel worksheet of the Service Contract.
<b>Number of Line Personnel Headcount</b>	The number of individuals employed in the specified position title, regardless of whether they are full or part time, delivering services directly to clients. This number is found in the Staff Personnel worksheet of the service contract in column “J”.
<b>Number of Line Personnel</b>	Calculates the number of line personnel individuals which make up one FTE. This is calculated as the number of line personnel headcount