

I The ICOF Model of Funding: Allocated Budgets and Association with SIS Levels¹

I) An Overview of Allocated Budgets:

Five types of allocated budgets were reported by LIFE Inc. for each Employer in 2020. For this report, Employers' monthly allocations were converted to their respective per diem rates. Budget categories include:

1. **Financial/Administration:** Staff activity costs, bank charges, accounting and payroll, advertising, and training/meetings;
2. **Health:** Health insurance, medication, supplies, dental care, environmental aids, and health travel;
3. **Housing:** Rent, utilities, and content insurance;
4. **Daily Living:** Groceries, household/first aid supplies, laundry/dry cleaning, personal travel;
5. **Staff Wages and Related Costs:** Costs for staff can include replacement costs like sick time, vacation time and holidays. It also includes the remittance costs for the ICOF Employer to pay Revenue Canada and their portion of CPP and EI. This category also covered a percentage for Worker's Compensation for employees, and day program supports if applicable.

II) Employers' Per Diems:

2.1) Employer's Global Per Diems:

In 2020 the global mean per diem for Employers was \$355.36 with a median of \$400.00 (SD=168.87) (Figure 2)². There was a broad range of global per diems reported: from \$70.30 to \$724.04.

2.2) Employers' Per Diems by Cost Category:

In 2020 the global mean per diem for Employers was \$355.36 with a median of \$400.00 (SD=168.87) (Figure 2). There was a broad range of global per diems reported: from \$70.30 to \$724.04.

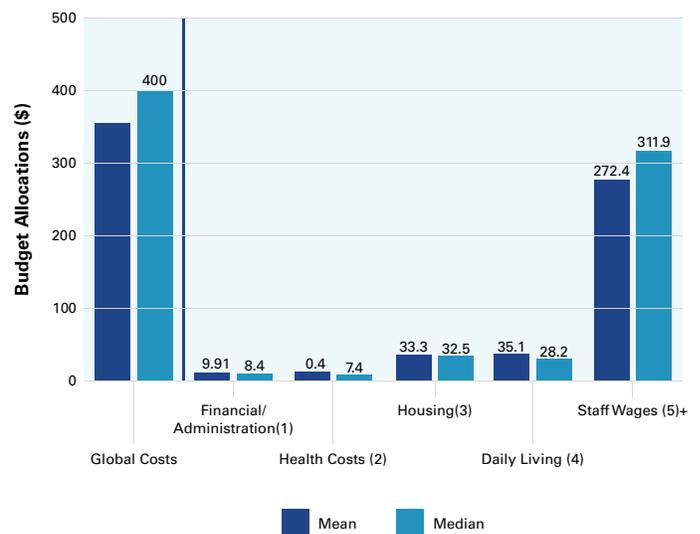
- i. **Financial and Administrative Per Diems:** The mean per diem for Financial and Administration costs was \$9.90 (SD=6.21) with a median of \$8.60 (Figure 2). Per diems ranged from \$4.00 to \$29.51
- ii. **Health Per Diems:** The mean per diem for health costs was \$10.40 (SD=11.39) with a median of \$7.40. The range of per diems for health allocations was from \$1.83 to \$72.69. The latter figure was an outlier (the next closest per diem was \$49.77).

iii. **Housing Per Diems:** The mean per diem for housing costs was \$33.30 (SD=8.75) with a median of \$32.50. The range of housing per diems was from \$6.90 to \$55.90.

iv. **Daily Living Per Diems:** The mean per diem for daily living costs was \$35.10 (SD=31.76) with a median of \$28.20. The range of daily living per diems was from \$7.80 to \$262.36. This latter figure was also an outlier.

v. **Staff Wages and Related Costs Per Diems:** Staff wages and related costs are the largest component of Employers' expenses. The mean per diem for this category was \$272.40 (SD=146.79) with a median of \$311.90. Per diems for this category ranged from \$9.79 to \$580.46. These can include fees for day programs, where applicable.

Figure 2. Monthly Allocated Budgets For All Employers, Per Diems*



[N=64, 64, 59, 60, 64. *Based on ICOF administrative data. +Statistically significant differences. Adjusted to exclude missing data. (1)Staff activity costs, bank charges accounting/payroll, advertising & training/meeting; (2)Health insurance, medications, supplies, dental, enviro aids and health travel; (3) Rent, utilities & content insurance; (4)Groceries, household, laundry, personal spending & travel; (5)Staff wages include day program support, if applicable.]

¹The content for this synopsis is derived from the report: **A Global Evaluation of In the Company of Friends (ICOF) Model of Funding**. Please contact Patti Chiappetta at patti@icof-life.ca at **Innovative Life Options** for a copy of the full report.

²Figure numbers correspond with those in the full report.

III) Allocated Budgets Correlated with Employers' Support Intensity Scale Levels:³

Thirty of the 65 ICOF Employers in this study had Support Intensity Scale (SIS) Levels, reflecting 46.2% of all current Employers. SIS is a scientifically developed and validated assessment tool specifically designed to measure the level of practical supports required by people with intellectual disabilities to lead normal, independent, and quality lives in society⁴. It consists of three scales:

- 1. The Needs Scale:** which consists of 49 life activities that are grouped into six subscales: Home Living, Community Living, Life-long Learning, Employment, Health and Safety and Social activities;
- 2. The Supplemental Protection and Advocacy Scale;** and
- 3. The Exceptional Medical and Behavioral Support Needs Scales.**

The result of this process is a seven-point scale. The higher the score, the more supports individuals are deemed to require to live in the community and lead normal and independent lives. Employers were assessed from SIS levels One to Seven, with the exception of Level Five. The largest number of Employers were assessed as Level Four (N=10). Twelve Employers were assessed as being in Levels Six or Seven, denoting the highest need for support.

3.1) Correlating Employers' Per Diems with Their SIS Levels:

- Financial and Administrative Per Diems:** The mean per diem for Financial and Administration costs was \$9.90 (SD=6.21) with a median of \$8.60 (Figure 2). Per diems ranged from \$4.00 to \$29.51
- Employers' Per Diems for Cost Centres:** When Employers' per diems for the first four cost centres were analyzed based on their SIS levels, no statistically significant differences emerged (Figure 4), as follows:

- **Financial/Administration:** Per diems ranged from \$6.00 to \$18.89⁵ across the SIS levels⁶;
- **Health Costs:** Per diems ranged from \$2.62 to \$8.77 across the SIS levels;
- **Housing Costs:** Per diems ranged from \$21.87 to \$36.94 across the SIS levels;
- **Daily Living Costs:** Per diems ranged from \$25.93 to \$61.85 across the SIS levels;
- **Staff Wages and Related Costs:** Per diems for staff wages and related costs ranged significantly based on Employers' SIS

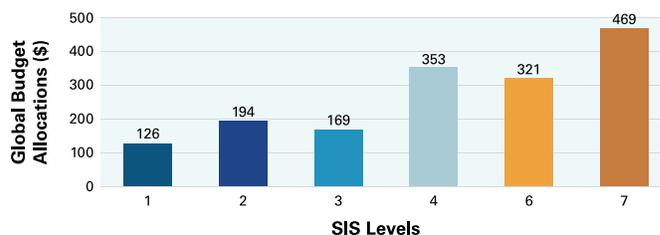
levels: from \$62.58 to \$350.72. Per diems for Employers in SIS levels 1 to 3 were from \$62.58 to \$135.40. Per diems for Employers in SIS levels 4 to 7 were from \$278.26 to \$350.72.

Related Conclusion: This study demonstrated that there were statistically significant global per diems combining all five Employers' cost areas. The highest per diems were reported for Employers in the highest SIS categories (i.e., those at levels four and above).

There were no statistically significant differences, based on SIS levels, for Employers' budget allocations regarding their financial and administrative costs; their health costs; their housing costs; and their daily living costs. However, there were statistically significant differences in their staff wages and related costs, based on their SIS levels. Again, those in SIS levels four to seven had significantly higher staff wages and related costs than did those in SIS levels one to three.

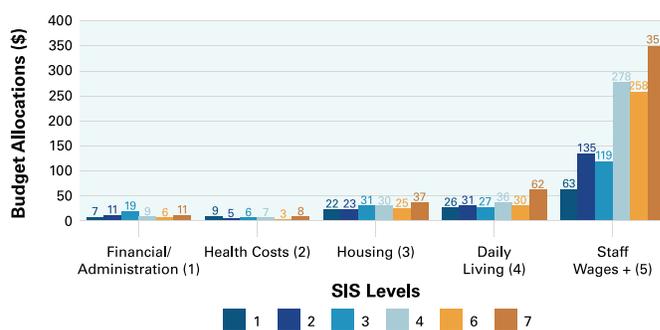
ICOF vs. Community Group Home Funding Levels: It would be helpful to undertake a direct comparison of the allocated budgets for staff wages and related costs for adults residing in community group homes who have similar SIS levels as the ICOF Employers.

Figure 3. Global Per Diems Based On Employers' SIS Levels+



[N=1, 5, 2, 10, 5, 7. *Based on ICOF administrative data. +Statistically significant differences.]

Figure 4. Allocated Per Diems Based On Employer's SIS Levels



[N=30, 26, 27, 27, 30. *Based on ICOF administrative data. +Statistically significant differences. Adjusted to exclude missing data. (1)Staff activity costs, bank charges accounting/payroll, advertising & training/meeting; (2)Health insurance, medications, supplies, dental, enviro aids and health travel; (3) Rent, utilities & content insurance; (4)Groceries, household, laundry, personal spending & travel; (5)Staff wages include day program support, if applicable.]

³ cf. <https://www.aaid.org/docs/default-source/sis-docs/sisoverview.pdf> (pages 3-4)

⁴ Values were rounded for Figure 4 to increase the legibility of the data.

⁵ Related statistical test results are provided in the full report.