

**AGED CARE FINANCIAL PERFORMANCE SURVEY  
DEFINITIONS FOR DATA INPUT - RESIDENTIAL AGED CARE**

**Definition & description  
Inclusions**

**Exclusions**

**CARE SECTION**

**INCOME**

**RESIDENTS**

Basic daily fee

Includes basic daily fee and/or respite fees.

Excludes accommodation charges (which are in lieu of entry contributions); means-tested care fee; extra/optional services charges

Extra or optional service fees

Additional daily fees charged to residents in an extra services place and/or for additional services purchased by the resident. **DO NOT use this line for other/sundry income. Sundry/other income is to be included in Provider income.**

Show "claw-back" by Government under subsidies.

**Income - residents**

**Total facility care income received from residents**

**GOVERNMENT**

Government subsidies - care

Include care subsidy, pensioner supplement (paid to those residents who entered the facility prior to March 2008), respite subsidy, enteral feeding supplement, oxygen supplement, hardship supplement, Ex-Hostel supplement, and income tested fee subsidy reduction, extra services subsidy reductions, conditional adjustment payment, clean energy supplement, veterans supplement, dementia supplement, workforce supplement, payroll tax supplement, charge exempt supplement, residential respite incentive,

This should **exclude all accommodation, concessional, supported or assisted resident** supplements and top-up supplements as well as the transitional accommodation supplement paid to low care residents who have entered a facility post 20 March 2008. **Please make sure these are included in the accommodation income supplement area below.**

Means-tested care fee

Includes income tested fees (offset against ACFI subsidy)

Grants - not capital

Government grants of a non-capital nature. This will include items such as training grants and other expense reimbursement type of grant.

Capital grants of a capital nature (refer provider income)

**Income - government**

**Total facility care income received from the government**

**CARE TOTAL INCOME RECEIVED (RESIDENTS AND THE GOVERNMENT)**

**TOTAL INCOME**

**CARE EXPENDITURE**

**CARE SERVICES**

Labour costs

Care management

Wages, allowances, leave, fringe benefits, superannuation, workers compensation excesses and wages paid to, or in respect of, care management staff. Typically this would be the DON, DDON, Facility Manager, Clinical Manager and in some cases a specialist position relating to care plans or ACFI assessments. This would also include an allocation of the costs of this position should it be shared between facilities but typically these would be included as part of the administration recharge. DO NOT allocate between administration wages and care management. Total cost of facility manager should be allocated to this position.

Share of workers compensation premium

Registered nurses

Wages, allowances, leave, fringe benefits, superannuation, workers compensation excesses and wages paid to, or in respect of, registered nurses

Share of workers compensation premium

Enrolled and certified nurses

Wages, allowances, leave, fringe benefits, superannuation, workers compensation excesses and wages paid to, or in respect of, AIN's and EN's

Share of workers compensation premium

Other nurses/personal care staff

Wages, allowances, leave, fringe benefits, superannuation, workers compensation excesses and wages paid to, or in respect of, other nursing and/or personal care staff

Share of workers compensation premium

Allied health

Wages, allowances, leave, fringe benefits, superannuation cost, workers compensation excesses and wages paid to, or in respect of, diversional therapy, physiotherapy, podiatry and other allied health professionals. Includes agency or contracted professionals.

Share of workers compensation premium

Agency staff

Total cost of all direct care agency staff

**Total labour costs**

**AGED CARE FINANCIAL PERFORMANCE SURVEY  
DEFINITIONS FOR DATA INPUT - RESIDENTIAL AGED CARE**

	<b>Inclusions</b>	<b>Exclusions</b>
Medical & incontinence supplies	Cost of incontinence systems and supplies and cost of medication and other medical supplies such as bandages, ointments, as well as the cost of packaging and distributing the medication <u>such as Webster or similar system.</u>	
Chaplaincy	Cost of providing a chaplain or religious services to residents.	
Other resident care	Other sundry items relating to resident care - include cost of therapy supplies, activity costs, unrecovered cost of bus hire, public telephone cost, entertainment etc. Also include cost of <u>medical gases and enteral feeding costs.</u>	
<b>Expenditure - care services</b>	<b>Total care services expenditure - (Labour and Other Costs)</b>	
<b>Care costs as a % of care income</b>	<b>The total care costs over the total care income</b>	
<b>HOTEL SERVICES</b>		
<b>CATERING</b>		
Labour costs	Wages, allowances, leave, fringe benefits, superannuation, workers compensation excesses and wages paid to, or in respect of, catering staff	Workers compensation premium.
Consumables	Cost of all consumable supplies used in the preparation and serving of resident, staff and visitor meals. Includes crockery and cutlery, nutritional supplements and cooking utensils.	Paper products and cleaning products used in the kitchen.
Contract catering	Cost of contract catering services where this service is contracted to a third party. This will include the costs when the contractor uses an in-house kitchen and employs the kitchen staff under the contract. This also includes the situation where a shared kitchen provides catering services to multiple facilities in the organisation and allocates costs as if it was a contract <u>service</u>	
Income from sale of meals	Income received from sale of meals to staff, visitors and others.	
<i>Total catering</i>	<b>Total Catering Costs</b>	
<b>CLEANING</b>		
Labour costs	Wages, allowances, leave, fringe benefits, superannuation, workers compensation excesses and wages paid to, or in respect of, cleaning staff	Workers compensation premium
Consumables	All cleaning materials including solvents, liquid and powder cleansers, brooms, mops, buckets, <u>paper towels, toilet rolls etc.</u>	
Contract cleaning	Cost of permanent or casual contract cleaning services. Include carpet cleaning and window cleaning services.	
<i>Total cleaning</i>	<b>Total Cleaning Costs</b>	
<b>LAUNDRY</b>		
Labour costs	Wages, allowances, leave, fringe benefits, superannuation, workers compensation excesses and wages paid to, or in respect of, cleaning staff	Workers compensation premium
Consumables	Cost of all consumables used in washing and drying clothes and bedding as well as replacement <u>bedding and linen items.</u>	
Contract laundry	Cost of contract laundry service, if applicable.	
<i>Total laundry</i>	<b>Total laundry Costs</b>	
<b>Expenditure - hotel services</b>	<b>Total expenditure for the hotel services - (Catering, Cleaning and Laundry)</b>	

**AGED CARE FINANCIAL PERFORMANCE SURVEY  
DEFINITIONS FOR DATA INPUT - RESIDENTIAL AGED CARE**

**Inclusions**

**Exclusions**

**UTILITIES**

Electricity	Electricity costs associated with the facility - may be an apportionment of total electricity cost if one bill is shared among a number of facilities.
Gas	Cost of gas including that used by kitchen.
Rates	All council rates including land and water.
Rubbish removal	Garbage removal, hazardous materials and toxic waste removal, including council and other third party contractors. Include tip fees.
<b>Expenditure - utilities</b>	<b>Total expenditure for utilities</b>

Medical gases such as oxygen.
Garbage removal and tip fees.

**ADMINISTRATION AND SUPPORT SERVICES**

Administration recharges	Apportionment of administration costs from the Organisation's administration cost centre and/or corporate head office - if applicable.
Labour costs - Administration	Wages, allowances, leave, fringe benefits, superannuation, workers compensation excesses and wages paid to, or in respect of, administration and clerical staff employed directly by or charged directly to the residential care facility.
Other administration costs	Includes all other administration line items including, advertising for staff, accounting fees, accreditation costs, audit fees, computer expenses including maintenance contracts on hardware and software, consulting fees, general expenses, legal fees, postage & courier, printing & stationery, recruitment costs, safety management (OH&S), subscription & library costs, telephone, travel & accommodation.
Workers' compensation	<b>Total workers compensation premium paid for staff employed at the facility</b>
Quality & education - labour costs	Wages, allowances, leave, fringe benefits, superannuation, workers compensation excesses and wages paid to, or in respect of personnel carrying our duties such as education, quality control, quality improvement, policy development and WH&S.
Quality & education - other	All other costs associated with areas such as education, quality control and improvement, policy development and WH&S. This will include the cost of consultants, materials, software (not capitalised) or course costs for courses run by 3rd parties.
Insurances	All insurances except workers compensation.
<b>Expenditure - other services</b>	<b>Total expenditure - administration &amp; support services</b>

Workers compensation premium. Labour costs associate with the facility/care management. This should appear in Care management labour costs as part of resident care expenses. For facility manager/care manager no allocation should be made against administration
Administration charge, workers compensation premiums.
Wages and associated costs of those attending education sessions, quality or OH&S meetings etc. These should be included in the wage cost area normally associated with the attendees.
Workers compensation insurance

**TOTAL CARE EXPENDITURE**

**TOTAL CARE EXPENDITURE - CARE SERVICES, HOTEL SERVICES, UTILITIES & ADMIN & SUPPORT SERVICES EXPENDITURE**

**CARE RESULT**

**TOTAL CARE INCOME LESS TOTAL CARE EXPENDITURE**

**AGED CARE FINANCIAL PERFORMANCE SURVEY  
DEFINITIONS FOR DATA INPUT - RESIDENTIAL AGED CARE**

**Inclusions**

**Exclusions**

**ACCOMMODATION SECTION**

**INCOME**

**RESIDENTS**

Accommodation charges  
Daily accommodation payments  
Bond - retentions

Accommodation charges received
Retention income from accommodation bonds. Also include periodic bond payments (including the interest portion if this is not separately allocated)
Interest charged to residents on late bonds.
<b>Total accommodation income received from residents</b>


Bond/RAD - interest income

**Accommodation income - residents**

**GOVERNMENT**

Government supplements - accom.

Accommodation supplement, concessional supplement, transitional accommodation supplement, transitional supplement and any accommodation top-up supplements, homeless supplement, viability supplement.
If the facility is classed as significantly refurbished this is full amount received for the accommodation supplement
<b>Total accommodation income received from the government</b>

If significant refurbished facility then the accommodation supplement amount is entered in the significant refurbishment supplement line below

Significant refurbishment supplement

**Accommodation income - government**

**Supported resident ratio if significant refurbished facility**

If the facility is classed as significantly refurbished then please supply the supported resident ratio as at the end of the survey period
--

--

**ACCOMMODATION TOTAL INCOME**

**ACCOMMODATION TOTAL INCOME RECEIVED (RESIDENTS AND THE GOVERNMENT)**

**ACCOMMODATION EXPENDITURE**

Labour costs

Wages, allowances, leave, fringe benefits, superannuation, workers compensation excesses and wages paid to, or in respect of, maintenance and grounds staff.
--

Workers compensation premium
------------------------------

Repairs & maintenance

Materials and other third party costs in maintaining and repairing the assets of the facility. Contract labour for repairs and maintenance (under one-off arrangement). This should also include costs of any long term maintenance contracts. Will also include items such as fire protection, pest control, security and minor asset purchases or replacements.
---


Motor vehicle expenses

All costs associated with operating, maintaining and repairing the organisation's motor vehicles.
---

--

Depreciation - building

Building depreciation
Depreciation expense relating to plant, equipment, furniture, fittings and other non-fixed items of a capital nature including motor vehicles and computer equipment.

Depreciation of buildings and impairment charges
--

Depreciation - non building

Property rental

Property rent paid to the owner of the aged care facility or for offices or other buildings utilised by the facility.
---

--

Refurbishment

These are the costs associated with repairing a room when a person leaves or has been in a room for a long period where these costs have not been capitalised. They would include re-painting, some carpet replacement, replacement of light fittings and other minor replacements. Also commonly described as room changeover costs.
---

These costs should not include the cost of major re-modelling or re-fits to rooms such as major upgrades of bathrooms or other structural changes. Such costs would generally be capitalised.
---

Bond/RAD interest expense

This is the interest paid to outgoing residents or their estates in compliance with the Aged Care Act with respect to the regulated delay in paying their bonds.
--

Interest paid on borrowings
-----------------------------

**Expenditure - accommodation**

**Total expenditure - accommodation**

**ACCOMMODATION RESULT**

**TOTAL ACCOMMODATION INCOME LESS TOTAL ACCOMMODATION EXPENDITURE**

**AGED CARE FINANCIAL PERFORMANCE SURVEY  
DEFINITIONS FOR DATA INPUT - RESIDENTIAL AGED CARE**

	Inclusions	Exclusions
<b>PROVIDER SECTION</b>		
<b>INCOME</b>		
Donations, bequests & fundraising	Large donations and bequests where money has been received specifically for a particular facility. Also include bequest or donated funds that has been used to "subsidise" the operations of a facility. Some facilities may have a significant fundraising operation including income from fundraising balls and other such events or schemes. Income from these sources, where they are attributable to a specific facility should be included here. All fundraising income that can be attributable to an individual facility.	Large donations and bequests that were made to the organisation generally rather than a specific facility.
Grants - capital	Government grants of a capital nature	Government grants of a non-capital nature (refer operating government income)
Investment income - interest	Interest on investments that can be attributable to the facility. If it is the practice to allocate interest to facilities then please include it here. This is to assist in reconciling this form to your normal profit and loss account. This income will be excluded from our EBITDA calculation.	Interest charged on late bonds
Investment income - other	All other investment income that is allocated to the facility. May include profit from sale of investments, fair value adjustments on shares, distributions from managed funds and dividend income. In all likelihood these items will not be allocated to an individual facility but if they are then they should be included at this line item.	
Sundry income	All other sundry income. Will include profit on sale of property, plant & equipment, insurance and other recoveries.	
<b>Income - provider</b>	<b>Total Income - provider</b>	
<b>EXPENDITURE</b>		
Interest expense - other	Interest paid on any borrowings or credit facilities. This would include commercial borrowings as well as borrowings from related parties.	Interest paid on accommodation bonds paid to departing residents
Other provider expenses	Will include board expenses, fundraising expenses, losses on sale of property, plant and equipment etc.	"Capital" administration charge. All administration re-charges should now be allocated to the Administration recharge line item.
Impairment	Impairment charge against the facility's assets	
<b>Expenditure - provider</b>	<b>Total Expenditure - provider</b>	
<b>PROVIDER RESULT</b>	<b>TOTAL (INCOME - PROVIDER) LESS (TOTAL EXPENDITURE) - PROVIDER</b>	
<b>TOTAL RESULT FOR THE PERIOD</b>	<b>TOTAL OF CARE, ACCOMMODATION and PROVIDER RESULTS</b>	

**AGED CARE FINANCIAL PERFORMANCE SURVEY  
DEFINITIONS FOR DATA INPUT - RESIDENTIAL AGED CARE**

**Inclusions**

**Exclusions**

**Accommodation Payments**

Number of bonds & RADs/RACs held at reporting date

Number of accommodation bonds and RAD/RACS held at reporting date

Total value of bonds & RADs/RACs held at reporting date

Total value of all accommodation bonds and RAD/RACS held at reporting date

Number of new RADs / RACs (current financial year)

Number of new RADs & RACs taken during the current financial year

Value of new RADs / RACs (current financial year)

The actual dollar value of new RADs taken during the current financial year.

This should not be the movement between opening and closing bond/RAD/RAC values.

Number of full DAP / DAC payers at reporting date

Number of full DAP / DAC payers at reporting date

Number of combination DAP / DAC payers at reporting date

Number of combination DAP / DAC payers at reporting date

**Total ACFI subsidy reduction amount \$**

Total of the income and means tested fee subsidy reduction amounts for the survey period

Input cell  
Calculated cell


**AGED CARE FINANCIAL PERFORMANCE SURVEY  
DEFINITIONS FOR DATA INPUT - HOME CARE PACKAGES**

Definition & description		
	Inclusions	Exclusions
<b>REVENUE</b>		
Direct services	All income from services provided directly by the provider-this may include surplus funds from discharged clients	
Brokered services	Income from services provided by third parties	
Case management and coordination	Income derived from case management & coordination where this is invoiced separately to the clients	
Package administration	Income derived from package administration where this is invoiced separately to the clients	
<b>TOTAL REVENUE</b>	<b>Total revenue received</b>	
<b>EXPENDITURE</b>		
<b>Direct service costs</b>		
Staff costs	Wages, allowances, leave, fringe benefits, superannuation, workers compensation excesses and wages paid to, or in respect of, persons involved in providing services to clients.	
Agency costs	Total cost of agency staff involved in providing services to clients where they are replacing normal staff on a temporary basis	
Consumables	All consumables used in providing services to clients	
Transport expenses	Include travel allowance as well as motor vehicle expenses for staff involved in providing services to clients.	Exclude any capital purchases of motor vehicles
Other direct service costs	Any other costs from providing services to clients	
<i>Total direct service costs</i>	<b>Total direct service costs expenditure</b>	
<b>Sub-contracted or brokered services</b>	Total expenditure of brokered services for provision of direct client services	
<b>Case management &amp; coordination</b>		
Staff costs	Wages, allowances, leave, fringe benefits, superannuation, workers compensation excesses and wages paid to, or in respect of, persons involved in the case management &/or coordination of services for the clients.	
Agency costs	Total costs of agency staff involved in the case management &/or coordination of services for the clients	
Transport expenses	Include travel allowance as well as motor vehicle expenses for staff involved in the case management &/or coordination of providing services to clients.	Exclude any capital purchases of motor vehicles
<i>Total case management &amp; coordination</i>	<b>Total case management &amp; coordination expenditure</b>	

**AGED CARE FINANCIAL PERFORMANCE SURVEY  
DEFINITIONS FOR DATA INPUT - HOME CARE PACKAGES**

Definition & description		
	Inclusions	Exclusions
<b>Administration &amp; support</b>		
Corporate recharge	Apportionment of administration costs from the Organisation's administration cost centre and/or corporate head office - if applicable.	
Staff costs	Wages, allowances, leave, fringe benefits, superannuation, workers compensation excesses and wages paid to, or in respect of, staff directly associated with administrative duties.	Co-ordinator & case manager wage costs, workers compensation premium
Workers compensation insurance	Workers compensation premiums paid with respect to all home care staff.	
Education & quality control expenses	All costs associated with areas such as education, quality control and improvement, policy development and WH&S - will include the cost of wage and on-cost of any trainers, consultants, materials, software (not capitalised) or course costs for courses run by 3rd parties.	Wages of staff attending courses still fall in respective line item
General insurances	All insurance premiums with exception of workers compensation	Workers compensation insurance premiums
Rent	Office rental or similar	
Telecommunications	Telephone line rental, mobile phone costs and other communication costs	
IT expenses	Hardware , software, implementation costs, IT provider costs, etc.	Exclude any capital purchases
Utilities	All utility costs	
Other administration & support services costs	All other administration and support services costs	
<i>Total administration &amp; support services</i>	<i>Total administration &amp; support services expenditure</i>	
<b>Depreciation</b>	Depreciation & amortisation of any property, plant & equipment used in the conduct of providing home care packages	
<b>TOTAL EXPENDITURE</b>	Total direct service costs + subcontracted or brokered costs + case management & coordination + administration & support + depreciation	
<b>RESULT FOR THE YEAR</b>	Total revenue - total expenditure	
<b>Unspent funds at period end</b>	Total of any unspent funds at end of reporting period - including any contingency funds	
Number of paid care days	Total number of paid care days for all clients as per Medicare summary	
Number of approved packages/places	Total number of packages run by organisation	
Utilisation rate	Total number of occupied paid care days/total approved package days available	
Input cell		
Calculated cell		



## Residential Bed days for the Three Months ended 30 September 2016

### Bed days for residents on RCS saved rate & ACFI

	Total Number of Occupied Bed days	Total Number of Occupied Bed days	Total Number of Occupied Bed days	Total Number of Occupied Bed days	Total Number of Occupied Bed days	Total Number of Occupied Bed days	Total Number of Occupied Bed days
<b>Facility Name</b>	Facility 1	Facility 2	Facility 3	Facility 4	Facility 5	Facility 6	Facility 7
<b>Number of approved places</b>	0	0	0	0	0	0	0
July	-	-	-	-	-	-	-
August	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Cumulative totals</b>							
1st quarter	-	-	-	-	-	-	-
2nd quarter	-	-	-	-	-	-	-
3rd quarter	-	-	-	-	-	-	-
4th quarter	-	-	-	-	-	-	-
<b>Occupancy Rate</b>	0%	0%	0%	0%	0%	0%	0%

**Occupancy Reason**  
(if required)

**Input instructions**

A separate column must be submitted for each facility.  
**The number of approved places must be submitted for each facility**  
 The number of bed days entered should be the total number of occupied bed days.

**Please ensure that your occupancy rate is correct before submitting**



**If occupancy is abnormal for any reason please enter an explanation - e.g. facility undergoing refurbishment or new facility not yet fully occupied.**

**STEWARTBROWN**  
**AGED CARE FINANCIAL PERFORMANCE SURVEY**  
**RRESIDENTIAL CARE WAGES**

Please remember to enter the facility name. Each facility should be entered in a separate table, if more tables are needed please copy and paste the table before entering any data.

**Instructions**

Allocation of hours should align with allocation of dollars in the financial data - please use same data definitions for each category.

This form should be completed for each survey with year to date amounts.

*Normal Hours* **Hours worked** by the employee (**excluding overtime hours**)

*Overtime Hours* Includes **time and one half and double time hours**

*Other Hours* Includes **any other hours worked or paid**, including training and all forms of leave

*Agency Hours* Includes all hours worked by agency staff



Facility Name:	Paid Hours				TOTAL HOURS
(Enter Name)	Normal	Overtime	Agency	Other	
Three Months ended 30 September 2016					
Care Management (Include Facility Manager, DON, DDON, Care Manager where directly attributable to facility. No apportionment should be made between this category and RN or Administration)					-
Registered Nurses					-
Enrolled and Certified Nurses					-
Other Nursing & Care staff					-
Allied health professionals					-
Hotel Services (catering, cleaning and laundry staff)					-
Property & maintenance					-
Administration Staff (staff directly employed for administrative purposes in the facility - should align with \$ allocations to administration wages)					-
Quality and Education					-
<b>Totals</b>	-	-	-	-	-

**STEWARTBROWN**  
**AGED CARE FINANCIAL PERFORMANCE SURVEY**  
**HOME CARE WAGES**

Program Name:	Paid Hours				TOTAL HOURS
<i>(Enter Name)</i>	Normal	Overtime	Agency	Other	
<b>Three Months ended 30 September 2016</b>					
Direct client service staff					-
Case management and coordination					-
Administration & support					-
<b>TOTAL HOURS</b>	-	-	-	-	-

**Instructions**

**This form should be completed for each survey with year to date amounts.**

A separate form must be submitted for each Program.

- Normal Hours* Includes hours worked by the employee
- Overtime Hours* Includes time and one half and double time hours
- Other Hours* Includes any other hours worked or paid, including training and all forms of leave
- Agency Hours* Includes all hours worked by agency staff

