



StewartBrown

Integrity + Quality + Clarity

**AGED CARE
FINANCIAL PERFORMANCE BENCHMARKS**

PARTICIPANT'S KIT

Updated 10 October 2019

**STEWARTBROWN
AGED CARE FINANCIAL PERFORMANCE SURVEY
PARTICIPANT'S KIT**

Thank you for agreeing to participate in the StewartBrown Aged Care Financial Performance Survey. To assist you in fulfilling your responsibilities as a participant in this survey, we have prepared this Participant's Kit.

The kit contains the following resources:

- Contact details
- Survey timetable
- Line item definitions and pro-forma data entry forms

Validity of data provided by participants

The integrity of the survey and its results relies upon the integrity of the data provided by participants in the survey as well as the data cleansing procedures undertaken by StewartBrown. It is imperative that all participants take great care to ensure that data is provided in the format required and that income and expense allocations are in line with the line item definitions provided in this kit. If participants are not sure about a particular line item definition or where a particular item of income and expense should be allocated then they should contact us for clarification.

It is also important for participants to inform us if there is a change in circumstances surrounding the operations of a facility. This would include things such as additional places being added, beds being shut down for refurbishment or co-located facilities being amalgamated. Any of these circumstances or others like it that significantly affect the results of the operations should be communicated to us when you send the data. This will assist us to understand the data and why these changes are occurring. In certain circumstances we may decide to exclude the data from the survey for a period, though you would still receive a report on the facility with comparisons to survey data.

Data collection

It is important to the survey process that feedback is given to participants on a timely fashion. Our aim is to provide a one month turnaround of the data. That is, we will process the data and report on it within a month of the deadline for submission. Delays will occur however if the submission of data is delayed. If it appears likely that the deadline for data submission cannot be met please contact us so that we can make necessary arrangements for the timely delivery of the information.

Training and assistance

We would be pleased to provide assistance to the staff completing the data collection forms to make this task as painless as possible. This might involve a site visit or telephone conference to review the line item definitions and how your current chart of accounts should be mapped to the data collection forms. Please contact us if you wish to receive this assistance.

Continuous improvement

StewartBrown is committed to the continuous improvement of this survey service. To this end we would be pleased to receive any suggestions for improvements to the process and the reports provided. We would also be pleased to receive suggestions for special survey topics.

**STEWARTBROWN
AGED CARE FINANCIAL PERFORMANCE SURVEY
PARTICIPANT'S KIT**

Privacy and Confidentiality

We are committed to ensuring that all information provided to us by participants is kept totally private. Participants also have a role in ensuring that the information received by them in the form of a report is also kept confidential. To this end we have reproduced the privacy and confidentiality provisions contained in the terms and conditions of participating in the survey.

3.6 Privacy Policy

StewartBrown will be collecting financial data from organisations with the purpose of providing benchmarks and other summary reports to participants and industry bodies. We will not be collecting personal information, but rather corporate data and as such we are not bound by the National Privacy Principles or the Privacy Act 1998. We will however still be abiding by these National Privacy Principles with respect to the data and other information collected, as we are committed to ensuring the highest level of privacy over the information collected. In accordance with these principles:

- (a) No report received by a participant will identify other participants by name. In general all comparative information will be in aggregate format, that is, it will be an average of a number of other participating organisations.
- (b) Any information provided to third parties such as industry groups will only be in aggregate format and can only be used for the purpose of policy development or lobbying Government agencies.
- (c) Only data and other information necessary to produce the survey will be collected from participants
- (d) All information collected will be stored in a secure manner
- (e) Where information is shared between participating organisations as a result of contact being facilitated by StewartBrown, such sharing will be done on the understanding that the terms and conditions relating to Privacy and confidentiality are adhered to by the parties involved.

3.7 Confidentiality of Information

StewartBrown and all participants will abide by the following with respect to confidentiality of information collected or produced as part of the survey:

- (a) For training and marketing purposes, StewartBrown has the right to publish data resulting from the survey as examples of the benchmarking process however such examples will not identify any of the participating organisations.
- (b) All data and material provided by participants shall be kept confidential by StewartBrown at all times.
- (c) Any material provided to third parties such as industry groups under contract to any such group will not identify any individual participant.
- (d) Any report or material provided to participants as part of the survey process will be kept confidential by the participant.
- (e) Where StewartBrown facilitates contact between participants to discuss the survey results, such discussions and any information shared between participants will be kept confidential by the participants.

**STEWARTBROWN
AGED CARE FINANCIAL PERFORMANCE SURVEY
PARTICIPANT'S KIT**

3.8 Copyright Issues

Unauthorised copying of any material or report produced by StewartBrown as part of the survey process is not permitted. Copying and distribution of such material will only be permitted after receiving the express written permission of StewartBrown.

The materials and reports deemed to be included in the survey process include, but are not limited to:

- Registration Kit
- Participant's Kit
- Training material
- Promotional material
- Line item definitions
- Quarterly or special reports
- Data collection forms

Participants can copy the quarterly or special reports for internal distribution to management and Directors as long as the recipients are made aware of the privacy, confidentiality and copyright provisions of these terms and conditions and they agree to abide by them.

General

Once again we thank participants for their support in this process. Please contact us if you have any questions about the process or anything that might be contained in this kit.

**STEWARTBROWN
AGED CARE FINANCIAL PERFORMANCE SURVEY
PARTICIPANT'S KIT**

Survey Timetable

Quarter	Deadline for data submission	Due date for individual benchmark report distribution	Due date for analysis report distribution
September	31 October	10 December	20 December
December	31 January	28 February	20 March
March	30 April	31 May	20 June
June	20 August	30 September	20 October

Note: There are a number of reasons for the delay of the June survey results:

- We try and ensure that the data used for the full year survey is based on audited accounts if it is available. This helps to ensure a higher level of data integrity
- Due to year end pressures on finance departments, experience has told us that the submission of data is delayed as a result
- We want to include as many facilities as possible in the full year survey. During the year fewer facilities participate in each survey as we cut-off data collection at an earlier date. A number of participants send in data later however this data is not included in the database. For the June survey we endeavor to facilitate the inclusion of these late submitters.

We understand that this extension of time is a compromise between ensuring maximum participation, data integrity and timely reporting, however we feel that the correct balance has been reached. Any feedback on this would be appreciated.

It is critical that deadlines be adhered to by all participants to allow for the timely entering of data and distribution of reports. If any organisation finds that they cannot meet these deadlines please let us know as soon as possible.

**STEWARTBROWN
AGED CARE FINANCIAL PERFORMANCE SURVEY
PARTICIPANT'S KIT**

Contact Details

The following is a comprehensive list of contact details for participants:

Postal Address:

Attention: Vicky Stimson
StewartBrown.
PO Box 5515
CHATSWOOD NSW 2067

Street Address:

Attention: Vicky Stimson
StewartBrown.
Level 2, Tower 1
495 Victoria Avenue
CHATSWOOD NSW 2067

Telephone: (02) 9412 3033

Facsimile: (02) 9411 3242

Project Contacts

Grant Corderoy	Project Partner	email – grant.corderoy@stewartbrown.com.au
Tracy Thomas	Project Manager	email – tracy.thomas@stewartbrown.com.au
Vicky Stimson	Administration	email – vicky.stimson@stewartbrown.com.au

Further information regarding this service and other services provided by our firm can also be found on our web site at www.stewartbrown.com.au

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

Residential Financial Data Definitions	Definition & description Inclusions	Exclusions
CARE SECTION		
INCOME		
RESIDENTS		
Basic daily fee	Includes basic daily fee and/or respite fees paid by the resident	Excludes accommodation charges (which are in lieu of entry contributions); means-tested care fee; extra/optional services charges
Fees for additional services and 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	Care related government subsidies and supplements. Please refer to Appendix A tab for detailed listing of subsidy and supplements to be included here	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 and means tested fees charged to residents (offset against ACFI subsidy). Income Tested Subsidy review refunds and means tested subsidy review refunds paid to the provider for refunds owed to residents based on recent income and means testing assessments can be included here (<i>Technically, this refund received should have a nil impact as the refund is paid back to the residents</i>)	Excludes income and means tested fees reductions, these are to be included in the Government subsidies - care line as per Appendix A
Grants - not capital	Government grants of a non-capital nature. Some examples are 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 CARE INCOME		
EXPENDITURE		
CARE SERVICES		
Labour costs		
Care management	Wages, allowances, uniform costs, 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, uniform costs, leave, fringe benefits, superannuation, workers compensation excesses and wages paid to, or in respect of, registered nurses.	Share of workers compensation premium
Enrolled and licensed nurses (<i>registered with the NMBA</i>)	Wages, allowances, uniform costs, leave, fringe benefits, superannuation, workers compensation excesses and wages paid to, or in respect of, Enrolled and other licensed nurses who are registered with the Nursing and Midwifery Board of Australia (NMBA)	Share of workers compensation premium
Other unlicensed nurses/personal care staff	Wages, allowances, uniform costs, leave, fringe benefits, superannuation, workers compensation excesses and wages paid to, or in respect of, other nursing and/or personal care staff who are not licensed with the Nursing and Midwifery Board of Australia (NMBA).	Share of workers compensation premium
Allied health & lifestyle	Wages, allowances, uniform costs, 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, recreational officers and concierge staff. Includes agency or contracted professionals.	Share of workers compensation premium

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

	Inclusions	Exclusions
Agency staff	Total cost of all direct care agency staff	Excludes allied health & lifestyle agency.
Workers' compensation - care services	Workers compensation premium paid for staff employed at the facility in care services positions - if available - if not readily available please include all costs in "worker's compensation- other" and this will be allocated out in proportion to labour costs	
Total labour costs		
Medical, personal care & nutritional supplements	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 such as Webster or similar system. Includes costs of nutritional supplements. Also include cost of medical gases and enteral feeding costs.	
Chaplaincy/ Pastoral care	Cost of providing a chaplain or religious or pastoral 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.	
Expenditure - care services	Total care services expenditure - (Labour and Other Costs)	
Care costs as a % of ACFI & supplements	The total care costs over the combined sum of the government subsidies care and means tested care fee lines	
Care costs as a % of care income	The total care costs over the total care income	
HOTEL SERVICES		
CATERING		
Labour costs	Wages, allowances, uniform costs, 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, and cooking utensils.	Paper products and cleaning products used in the kitchen. Nutritional supplements.
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 service.	
Income from sale of meals	Income received from sale of meals to staff, visitors and others (usually a credit amount)	
Total catering	Total Catering Costs	
CLEANING		
Labour costs	Wages, allowances, uniform costs, 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, paper towels, toilet rolls etc.	
Contract cleaning	Cost of permanent or casual contract cleaning services, if applicable. Include carpet cleaning and window cleaning services.	
Total cleaning	Total Cleaning Costs	
LAUNDRY		
Labour costs	Wages, allowances, uniform costs, 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 bedding and linen items.	
Contract laundry	Cost of contract laundry service, if applicable.	
Total laundry	Total laundry Costs	
Workers' compensation - hotel services	Workers compensation premium paid for staff employed at the facility in hotel services areas - if available - if not readily available please include all costs in "worker's compensation- other" and this will be allocated out in proportion to labour costs	
Expenditure - hotel services	Total expenditure for the hotel services - (Catering, Cleaning and Laundry)	

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

	Inclusions	Exclusions
UTILITIES		
Electricity	Electricity costs associated with the facility -An apportionment of total electricity cost is appropriate if one bill is shared among a number of facilities.	
Gas	Cost of gas including that used by kitchen.	Medical gases such as oxygen.
Rates	All council rates including land and water.	Garbage removal and tip fees.
Rubbish removal	Garbage removal, hazardous materials and toxic waste removal, including council and other third party contractors. Include tip fees.	
Expenditure - utilities	Total expenditure for utilities	
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, uniform costs, 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.	Workers compensation premium. Labour costs associated with the facility/care management as 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.
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.	Administration recharges, workers compensation premiums.
Workers' compensation - administration staff	Workers compensation premium paid for staff employed at the facility excluding care and hotel services staff - if unable to split over care services and hotel services then please include all costs here and this will be allocated out in proportion to labour costs	Care and hotel services workers compensation
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.	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.
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.	Workers compensation insurance
Expenditure - other services	Total expenditure - administration & support services	
TOTAL EXPENDITURE	TOTAL CARE EXPENDITURE - CARE SERVICES, HOTEL SERVICES, ADDITIONAL SERVICE COSTS, 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	Accommodation charges received	
Daily accommodation payments	Income received from the daily accommodation payments from clients	This does not include interest received on investments, investment interest should be included in the Provider income section
Bond - retentions	Retention income from accommodation bonds. Also include periodic bond payments (including the interest portion if this is not separately allocated)	Excludes income received via daily accommodation payments (DAPs), please include this on the Daily accommodation payments line above
Bond - interest income	Interest charged to residents on late bonds (these amounts should be reducing as facilities reduce number of old bonds held)	This does not include interest received on investments, investment interest should be included in the Provider income section
<i>Income - residents</i>	Total accommodation income received from residents	
GOVERNMENT		
Government supplements - accom.	Accommodation related government supplements. Please refer to appendix A tab for full listing of accommodation related supplements	If it is a significantly refurbished facility then the accommodation supplement amount and all Government accommodation supplement amounts are entered in the significant refurbishment supplement line below
Significant refurbishment supplement	If the facility is classed as significantly refurbished this is full amount received for the accommodation supplement and all Government accommodation supplements	
<i>Income - government</i>	Total accommodation income received from the government	
TOTAL ACCOMMODATION INCOME	ACCOMMODATION TOTAL INCOME RECEIVED (RESIDENTS AND THE GOVERNMENT)	
EXPENDITURE		
Labour costs	Wages, allowances, uniform costs, 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, gardens, security, minor asset purchases/minor capital works or replacements.	
Motor vehicle expenses	All costs associated with operating, maintaining and repairing the organisation's motor vehicles.	
Depreciation - building	Building depreciation	
Depreciation - non building	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
Property rental	Property rent paid by the aged care facility for the use of offices or other buildings utilised by the facility.	Income received from rental property should be included in the sundry income line in the Provider section
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 out their bonds/RAD's.	Interest paid on borrowings, please include this below in the Provider section expenses
<i>Expenditure - accommodation</i>	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
PROVIDER SECTION		
INCOME		
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 and fundraising.
Grants - capital	Government grants of a capital nature	Government grants of a non-capital nature (refer care section 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, property rent received and other recoveries.	
Income - provider	Total Income - provider	
EXPENDITURE		
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, please include this in the Bond/RAD interest expense line
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	
Expenditure - provider	Total Expenditure - provider	
PROVIDER RESULT	TOTAL (INCOME - PROVIDER) LESS (TOTAL EXPENDITURE) - PROVIDER	
FACILITY RESULT	TOTAL OF CARE and ACCOMMODATION RESULTS	
TOTAL RESULT FOR THE PERIOD	TOTAL OF CARE, ACCOMMODATION and PROVIDER RESULTS	
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 from the Medicare payment statement	
Accommodation Payments - please complete whatever information you have available		
Number of FULL bonds & RADs/RACs held at reporting date	Number of FULL accommodation bonds and RAD/RACS held at reporting date i.e. where there is no associated DAP	
Total value of FULL bonds & RADs/RACs held at reporting date	Total value of all FULL accommodation bonds and RAD/RACS held at reporting date i.e. where there is no associated DAP	
Number of PART bonds & RADs/RACs held at reporting date	Number of PART accommodation bonds and RAD/RACS held at reporting date where there is also an associate DAP – i.e. combination payments	
Total value of PART bonds & RADs/RACs held at reporting date	Total value of PART accommodation bonds and RAD/RACS held at reporting date where there is also an associate DAP – i.e. combination payments	
Number of new FULL RADs / RACs (current financial year)	Number of new FULL RADs & RACs as at reporting date for residents with an entry date after 30 June 2019	
Value of new FULL RADs / RACs (current financial year)	The actual dollar value of new FULL RADs as at reporting date taken during the current financial year i.e. for residents with an entry date after 30 June 2019	This should not be the movement between opening and closing bond/RAD/RAC values.
Number of FULL DAP / DAC payers (current financial year)	Number of full DAP / DAC payers as at reporting date for residents with an entry date after 30 June 2019	
Number of COMBINATION DAP / DAC payers (current financial year) (should be equal to the number of new PART RADs / RACs)	Number of combination DAP / DAC payers as at reporting date (number of new PART RADs & RACs) as at reporting date for residents with an entry date after 30 June 2019	
Value of new PART RADs / RACs (current financial year)	The actual dollar value of new PART RADs as at reporting date taken during the current financial year i.e. combination payments for residents with an entry date after 30 June 2019	

Input cell
Calculated cell

STEWARTBROWN
AGED CARE FINANCIAL PERFORMANCE SURVEY
BED DAY INPUT SHEET FOR CARE FACILITIES

Residential Bed days for the Three Months ended 30 September 2019

Bed days for residents on RCS saved rate & ACFI

IF LISTING MULTIPLE FACILITIES IT WOULD BE APPRECIATED IF THEY COULD BE ENTERED IN THE SAME ORDER AS THE FINANCIAL DATA WORKSHEET

	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
Facility Name	Facility Name 1	Facility Name 2	Facility Name 3	Facility Name 4	Facility Name 5	Facility Name 6	Facility Name 7
Number of approved places	0	0	0	0	0	0	0
July							
August							
September							
	-	-	-	-	-	-	-
October							
November							
December							
	-	-	-	-	-	-	-
January							
February							
March							
	-	-	-	-	-	-	-
April							
May							
June							
	-	-	-	-	-	-	-
Cumulative totals							
1st quarter	-	-	-	-	-	-	-
2nd quarter	-	-	-	-	-	-	-
3rd quarter	-	-	-	-	-	-	-
4th quarter	-	-	-	-	-	-	-
Occupancy Rate	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

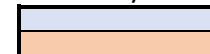
Occupancy Reason (if required)

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.

Input cell
 Calculated cell

Key



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.

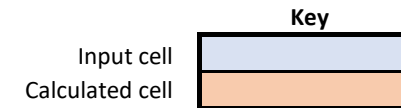
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AGED CARE FINANCIAL PERFORMANCE SURVEY
RRESIDENTIAL CARE WAGES

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.

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 (agency staff are usually for a short term replacement of staff)
- Contracted Hours* Includes all hours worked by contract staff (services that are contracted out)



Facility Name:	Paid Hours					TOTAL HOURS
(Enter Name)	Normal	Overtime	Agency	Contract	Other	
Three Months ended 30 September 2019						
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 licensed nurses (registered with the NMBA)						-
Other unlicensed nurses/personal care staff						-
Allied health & lifestyle						-
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						-
Totals	-	-	-	-	-	-

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

Home Care Financial Data Definitions	Definition & description	
	Inclusions	Exclusions
Number of funded packages/places as at survey period end	Total number of funded packages run by the organisation for this program as at the date the current survey ends	
Number of funded packages/places as at end of previous financial year survey period - please complete if a new participant or an existing participant and did not supply package numbers in a previous survey	Total number of funded packages run by the organisation for this program as at the end of the previous financial year survey period	
Number of paid care days as at the end of current survey period	Total number of paid care days for all clients in the program as per Medicare summary as at the end of the current survey period	
REVENUE		
Direct services	All income from services provided directly by the provider-this may include surplus funds from discharged clients	
Sub-contracted services	Income from services provided by third parties	
Care management	Income derived from care management where this is invoiced separately to the clients	
Package administration	Income derived from package administration where this is invoiced separately to the clients	
TOTAL REVENUE	Total revenue received	
EXPENDITURE		
Direct service costs		
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	Items purchased for clients, please include this in sub-contracted costs
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>	Total direct service costs expenditure	

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

Home Care Financial Data Definitions		
	Definition & description	
	Inclusions	Exclusions
Sub-contracted costs	Total expenditure of sub-contracted services for provision of direct client services, this can include items purchased for the client	
Care Management		
Staff costs	Wages, allowances, leave, fringe benefits, superannuation, workers compensation excesses and wages paid to, or in respect of, persons involved in the care management for the clients.	Co-ordination and administration staff costs involved with activities such as rostering, scheduling and other administration support services.
Agency costs	Total costs of agency staff involved in the care management for the clients	
Transport expenses	Include travel allowance as well as motor vehicle expenses for staff involved in the care management of providing services to clients.	Exclude any capital purchases of motor vehicles
<i>Total care management</i>	Total care management expenditure	
Administration & support		
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 co-ordination and administrative duties.	Care 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 costs	All other administration and support costs	
<i>Total administration & support</i>	Total administration & support expenditure	

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

Home Care Financial Data Definitions		Definition & description	
	Inclusions	Exclusions	
Depreciation	Depreciation & amortisation of any property, plant & equipment used in the conduct of providing home care packages		
TOTAL EXPENDITURE	Total direct service costs + sub-contracted costs + care management + administration & support + depreciation		
RESULT FOR THE YEAR	Total revenue - total expenditure		
Unspent funds at current survey period end	Total of any unspent funds as at the end of the current survey period - including any contingency funds		
Unspent funds at end of previous financial year survey period - please complete this if you are a new participant or an existing participant and have not supplied this data previously	Total of any unspent funds as at the end of the previous financial year survey period - including any contingency funds		
Unspent funds at period end refunded to clients & the Department	Total of any unspent funds as at the end of the current survey period that have been refunded to clients and the Department		
CLIENT EXIT DATA			
Number of exits to residential care (current financial year)	Number of clients that have exited to residential care during the current financial year		
Number of exits to other home care service providers (current financial year)	Number of clients that have exited to other home care service providers during the current financial year		
Number of exits to clients that have passed away (current financial year)	Number of clients that have passed away during the current financial year		
Number of exits for other reasons (current financial year)	Number of clients that have exited for other reasons during the current financial year		
TOTAL NUMBER OF EXITS (current financial year)	Total clients exited in current financial year		
	Input cell		
	Calculated cell		

STEWARTBROWN
AGED CARE FINANCIAL PERFORMANCE SURVEY
HOME CARE WAGES

Program Name:	
<i>(Enter Name)</i>	
Three Months ended 30 September 2019	Billable
Direct client service staff	
Care Management	
Administration & support	
TOTAL HOURS	-

Paid Hours					TOTAL HOURS
Normal	Overtime	Agency	Contract	Other	
					-
					-
					-
-	-	-	-	-	-

Instructions

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

A separate form must be submitted for each Program.

- Billable Hours* includes hours for which the client is charged, excludes all forms of travel
- 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 (agency staff are usually for a short term replacement of staff)
- Contract Hours* Includes all hours worked by contract staff (services that are contracted out)

Key

Input cell
Calculated cell

Appendix A

Government supplements and subsidies to be included under - Care Government Subsidies

Care Related Subsidy:

- ACFI care subsidy (ADL, BEH, CHC)
- Daily RCS subsidy for grand parented residents
- Interim care subsidy rate for new residents with ACAT approval awaiting an application for classification
- Daily respite subsidy
- Transitional aged care place subsidy
- Short term restorative aged care place subsidy
- Conditional adjusted payments
- Income tested subsidy reduction amount (*Reduces ACFI – Residents pay the offset under means-tested care fees*)
- Means tested subsidy reduction amount (*Reduces ACFI – Residents pay the offset under means-tested care fees*)
- Extra service subsidy reductions

Care Related Supplements:

- Oxygen supplement
- Enteral feeding supplement
- Adjusted subsidy reduction supplement
- Viability supplements
- Veterans supplement
- Homeless supplement
- Workforce supplement
- Clean energy supplement
- Basic Daily Fee supplement
- Hardship supplement – (If hardship supplement is for assistance for accommodation fees then please place into accommodation supplements line)
- Respite incentive supplement
- Transitional supplement
- Resident contribution top up supplement

Government supplements to be included under - Government Accommodation supplements

Accommodation Government Supplements inclusions:

- Concessional/ Assisted residents supplement
- Accommodation supplement
- Accommodation charge top up supplement
- Pensioner supplement
- Ex hostel supplement
- Charge exempt supplement
- Hardship accommodation supplement
- Transitional accommodation supplement
- Means tested accommodation supplement
- Accommodation contribution refund - *(Department review assesses partially supported residents are owed a refund for their contribution towards their daily accommodation payments. The provider receives this refund and then repays the residents. Technically this should be an in and out transaction with a nil impact, assuming no timing differences)*