



StewartBrown

Integrity + Quality + Clarity

Aged Care Financial Performance Survey

Participant Kit 2021

**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.

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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.

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.

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.

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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.

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Survey Timetable

Quarter	Deadline for data submission	Due date for individual benchmark report distribution	Due date for analysis report distribution
September	6 November	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.

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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 or 0429 680 785

Facsimile: (02) 9411 3242

Project Contacts

Grant Corderoy Project Partner email – grant.corderoy@stewartbrown.com.au

Robert Krebs Snr Business Analyst email – robert.krebs@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

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

Residential Data Definitions	Definition & description	Inclusions	Exclusions
CARE			
ACFI			
ACFI & SUPPLEMENTS REVENUE			
Commonwealth Government subsidies - care	Commonwealth Government 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 revenue supplement area below.
State/Territory Government subsidies - care	State/territorial/local care related government subsidies and supplements		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 revenue supplement area below. Please include Commonwealth care related subsidies and supplements in the line above
Means-tested care fee	Includes revenue and means tested fees charged to residents (offset against ACFI subsidy). revenue Tested Subsidy review refunds and means tested subsidy review refunds paid to the provider for refunds owed to residents based on recent revenue and means testing assessments can be included here (Technically, this refund received should have a nil impact as the refund <u>is paid back to the residents</u>)		Excludes revenue and means tested fees reductions, these are to be included in the Commonwealth 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 <u>grant</u> .		Capital grants of a capital nature (refer non-recurrent revenue section)
Other Care Revenue	Any other care related revenue such as private care revenue arrangements received outside of ACFI		Please enter all everyday living, accommodation and non-recurrent revenue in below sections
Residential Care Support Supplement (RSS)	Payment to providers to provide stability and maintain services while the Government considers the recommendations of the Royal Commission's Final Report, calculated as at the number of residents for the month of February 2021 paid at MMM1 is \$27.25 per day , MMM2 to MMM7 is \$40.88 per day - to be paid in March 2021		
	Total ACFI & supplements revenue received		
ACFI revenue			
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 <u>this position</u>		Excludes costs associated with providing staff training; staff amenities; staff recruitment; agency staff; 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, <u>registered nurses</u> .		Excludes costs associated with providing staff training; staff amenities; staff recruitment; agency staff; 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)		Excludes costs associated with providing staff training; staff amenities; staff recruitment; agency staff; 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 <u>Australia (NMBA)</u>		Excludes costs associated with providing staff training; staff amenities; staff recruitment; agency staff; Share of workers compensation premium
Allied health	Wages, allowances, uniform costs, leave, fringe benefits, superannuation cost, workers compensation excesses and wages paid to, or in respect of, physiotherapy, podiatry and other allied health professionals, please include allied health agency or <u>allied health contracted professionals</u> .		Excludes costs associated with providing staff training; staff amenities; staff recruitment; Share of workers compensation premium
Diversional therapy	Wages, allowances, uniform costs, leave, fringe benefits, superannuation cost, workers compensation excesses and wages paid to, or in respect of, diversional therapy, therapy assistants, please include agency Diversional Therapy and/or contracted <u>Diversional professionals</u> .		Excludes costs associated with providing staff training; staff amenities; staff recruitment; Share of workers compensation premium
Lifestyle/ Recreation/ Activities Officer	Wages, allowances, uniform costs, leave, fringe benefits, superannuation cost, workers compensation excesses and wages <u>paid to, or in respect of, lifestyle /recreational and activities officers and concierge staff</u> .		Excludes costs associated with providing staff training; staff amenities; staff recruitment; Share of workers compensation premium
Agency staff	<u>Total cost of any agency staff and staff on external contracts providing direct care to the clients</u>		Excludes allied health, diversional therapy
Agency Fees	<u>Total of all Non-salary cost and fees associated with care agency staff</u>		Excludes allied health, diversional therapy
Contract labour costs	Amount paid to another organisation under contractual arrangements for provision of all care staff for one or more residential aged care facilities operated by the approved provider. The other organisation may be either a related or a non-related party.		Do not include staff on individual employment contracts or professional allied health contracts
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 "Workers compensation - administration staff" and this will be allocated out in proportion to <u>labour costs</u>		Please include any excesses in the respective wage cost line, all recoveries are to be included in the non-recurrent income line in the non-recurrent section
Payroll tax - care services	Payroll tax paid for staff employed at the facility in care services positions - if available - if not readily available please include all costs in "Payroll tax - administration staff" and this will be allocated out in proportion to labour costs		Please include all PAYG tax in the respective wages category line item

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

Residential Data Definitions		
	Definition & description	
	Inclusions	Exclusions
Fringe Benefits Tax - care services	Fringe benefits tax paid for staff employed at the facility in the care services area - if available - if not readily available please include all costs in "Fringe benefits tax - administration staff" and this will be allocated out in proportion to labour costs	Please include all PAYG tax in the respective wages category line item
Total labour costs		
Medical Supplies	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. Also include cost of medical gases.	
Incontinence supplies	Cost of providing incontinence systems and supplies to residents.	
Nutritional supplements	Cost of providing nutritional supplements services and enteral feeding costs to residents.	
Chaplaincy/ Pastoral care	Cost of providing a chaplain or religious or pastoral services to residents.	
Quality, compliance and training external costs	Care related quality and compliance costs, specialist aged care training costs, including conferences and attendance, internal training materials, travel to training.	
Other resident services and consumables	All other incurred costs associated with resident care - include cost of therapy supplies, activity costs, unrecovered cost of bus hire, public telephone cost, etc.	
Expenditure - ACFI services	Total ACFI services expenditure - (Labour and Other Costs)	
ACFI & SUPPLEMENTS RESULT	ACFI REVENUE RECEIVED LESS ACFI SERVICES EXPENDITURE	
ACFI services costs as a % of ACFI	Expenditure ACFI services/ACFI revenue	
EVERYDAY LIVING		
EVERYDAY LIVING REVENUE		
Basic daily fee	Includes basic daily fee and/or respite fees paid by the resident	Excludes means-tested care fee; extra, optional & additional fee charges; accommodation charges (which are in lieu of entry contributions)
Extra service fees revenue	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 revenue. Sundry/other revenue is to be included in non-recurrent revenue.	Show "claw-back" by Government under subsidies.
Additional service fees revenue	Additional service fees charged to residents for additional services purchased by the resident and delivered.	Excludes activities or services provided in ordinary operation of the aged care home. Show "claw-back" by Government under subsidies.
Everyday Living Revenue	Total everyday living revenue received from residents	
EVERYDAY LIVING EXPENDITURE		
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	Excludes costs associated with providing staff training; staff amenities; staff recruitment; Share of 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 (internal)	Cost of contract catering services where this service an internal shared kitchen providing catering services to multiple facilities in the organisation and allocating costs as if it was a contract service.	Do not include external contract catering
Contract catering (outsourcing)	Where services have been contracted to an external organisation for catering services.	Do not include internal shared services contract catering costs
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	Excludes costs associated with providing staff training; staff amenities; staff recruitment; Share of workers compensation premium
Consumables	All cleaning materials including solvents, liquid and powder cleansers, brooms, mops, buckets, paper towels, toilet rolls etc.	
Contract cleaning (internal)	Cost of contract cleaning services if it is setup as an internal shared services. Include carpet cleaning and window cleaning services.	Do not include external contract cleaning
Contract cleaning (outsourcing)	Where services have been contracted to an external organisation for cleaning services. Include carpet cleaning and window cleaning services.	Do not include internal shared services contract cleaning costs
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	Excludes costs associated with providing staff training; staff amenities; staff recruitment; Share of 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 (internal)	Cost of contract laundry service if it is setup as an internal shared services	Do not include external contract laundry
Contract laundry (outsourcing)	Where services have been contracted to an external organisation for laundry services.	Do not include internal shared services contract laundry costs
Total laundry	Total laundry Costs	
Other Hotel services expenses	All other Hotel Services and support costs such as internet, florist, newspapers, etc.	
Expenditure - hotel services	Total expenditure for hotel services - (Catering, Cleaning and Laundry), other hotel services expenses	

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

Residential Data Definitions	Definition & description	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 are included in the medical supplies line
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		
ROUTINE MAINTENANCE AND MOTOR VEHICLES			
Employee labour costs	Wages, allowances, uniform costs, leave, fringe benefits, superannuation, workers compensation excesses and wages paid to, or in respect of, minor maintenance and grounds staff.		Excludes costs associated with providing staff training; staff amenities; staff recruitment; Share of workers compensation premium
Routine maintenance	Materials and other costs in minor maintenance and repairs of the assets of the facility. Contract labour for minor repairs and maintenance (under one-off arrangement). Please include minor asset purchases/minor capital works or replacements.		Internal and external contract costs should be entered below
Contract (internal)	Cost of contract maintenance if it is setup as an internal shared services, this should also include costs of any long term maintenance contracts such as fire protection, pest control, gardens, security, etc		Do not include external contract repairs and maintenance
Contract (outsourcing)	Where services have been contracted to an external organisation for maintenance services, this should also include costs of any long term maintenance contracts such as fire protection, pest control, gardens, security, etc		Do not include internal shared services contract repairs and maintenance costs
Motor vehicle expenses	All costs associated with operating, maintaining and repairing the organisation's motor vehicles including buses		
Expenditure - routine maintenance and motor vehicles	Total expenditure for property maintenance and motor vehicles		
OTHER HOTEL SERVICES AND ROUTINE MAINTENANCE EXPENSES			
Workers compensation - hotel services & routine maintenance staff	Workers compensation premium paid for staff employed at the facility in other hotel services and routine maintenance areas - if available - if not readily available please include all costs in "Workers compensation - administration staff" and this will be allocated out in proportion to labour costs		Please include any excesses in the respective wage cost line, all recoveries are to be included in the non-recurrent income line in the non-recurrent section
Quality, compliance and training external costs	Other hotel services and routine maintenance services related to quality and compliance costs, specialist aged care training costs, including conferences and attendance, internal training materials, travel to training.		
Payroll tax - hotel services & routine maintenance staff	Payroll tax paid for staff employed at the facility in hotel services and routine maintenance areas - if available - if not readily available please include all costs in "Payroll tax - administration staff" and this will be allocated out in proportion to labour costs		Please include all PAYG tax in the respective wages category line item
Fringe Benefits Tax - hotel services & routine maintenance staff	Fringe benefits tax paid for staff employed at the facility in the hotel services & maintenance areas - if available - if not readily available please include all costs in "Fringe benefits tax - administration staff" and this will be allocated out in proportion to labour costs		Please include all PAYG tax in the respective wages category line item
Expenditure - other hotel services & routine maintenance expenses	Total expenditure for other hotel services & routine maintenance expenses		
Total expenditure - everyday living services	Total expenditure for hotel services, utilities, routine maintenance and motor vehicles and other hotel services & routine maintenance expenses		
EVERYDAY LIVING RESULT	TOTAL EVERYDAY LIVING REVENUE LESS TOTAL EVERYDAY LIVING EXPENDITURE		

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

Residential Data Definitions	Definition & description	Exclusions
	Inclusions	Exclusions
ADMINISTRATION EXPENDITURE		
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 and maintenance services staff - if unable to split over care services and hotel and maintenance services then please include all costs here and this will be allocated out in proportion to labour costs	Care, hotel and maintenance services workers compensation. Please include any excesses in the respective wage cost line, all recoveries are to be included in the non-recurrent income line in the non-recurrent section
Payroll tax - administration staff	Payroll tax paid for staff employed at the facility excluding care and hotel and maintenance services staff - if unable to split over care services and hotel and maintenance services then please include all costs here and this will be allocated out in proportion to labour costs	Care, hotel and maintenance services payroll tax. Please include all PAYG tax in the respective wages category line item
Fringe benefits tax - administration staff	Fringe benefits tax paid for staff employed at the facility in the administration area	Please include all PAYG tax in the respective wages category line item
Quality & education - labour costs	Wages, allowances, leave, fringe benefits, superannuation, workers compensation excesses and wages paid to, or in respect of personnel carrying out duties such as education, quality control, quality improvement, policy development.	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. 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 - administration	Total expenditure - administration	
CARE RESULT	ACFI & SUPPLEMENTS RESULT + EVERYDAY LIVING RESULT + ADMINISTRATION EXPENDITURE	

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DEFINITIONS FOR DATA INPUT - RESIDENTIAL AGED CARE

Residential Data Definitions	Definition & description	Exclusions
	Inclusions	Exclusions
ACCOMMODATION		
ACCOMMODATION REVENUE		
RESIDENTS		
Accommodation charges	Accommodation charges received from residents that entered care before 1/7/2014 - the accommodation charge is a daily amount that high care clients paid for accommodation in an aged care home	Clients entering care post 1/7/2014 pay a DAP/DAC or RAD/RAC
Daily accommodation payments	Revenue received from the daily accommodation payments (DAP's), daily accommodation contribution (DAC's) and interest on outstanding RAD's from clients	This does not include interest received on investments, please include interest in the non-recurrent revenue section in the Investment income - interest line
Bond - retentions	Retention revenue from accommodation bonds for residents that entered care before 1/7/2014. Also include periodic bond payments (including the interest portion if this is not separately allocated)	Excludes revenue received via daily accommodation payments (DAPs), please include this on the Daily accommodation payments line above
Interest Received - Accommodation Bonds	Interest received/accrued on outstanding refundable deposits	This does not include interest received on investments, please include interest in the non-recurrent revenue section in the Investment income - interest line. Imputed interest earnings on RAD holdings from the adoption of AASB 16 Leases, please include this below the under "Effect of Adoption of AASB 16 Leases" in the non-recurrent section
<i>Accommodation revenue - residents</i>	Total accommodation revenue received from residents	
GOVERNMENT		
Commonwealth Government supplements - accom.	Accommodation related commonwealth 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
State/Territory Government supplements - accom.	Accommodation related state/territory/local government supplements.	
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>Accommodation revenue - government</i>	Total accommodation revenue received from the government	
TOTAL ACCOMMODATION REVENUE	ACCOMMODATION TOTAL REVENUE RECEIVED (RESIDENTS AND THE GOVERNMENT)	
EXPENDITURE		
Employee Labour costs	Wages, allowances, uniform costs, leave, fringe benefits, superannuation, workers compensation excesses and wages paid to, or in respect of, employees completing major maintenance and refurbishments	Excludes costs associated with providing staff training; staff amenities; staff recruitment; Share of workers compensation premium
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.
Depreciation - Right of Use assets	Depreciation on Right of Use assets in accordance with AASB-16.	Depreciation on Right of Use Assets relating to the Property rental of the aged care home, please report under Property rental.
Interest expense - Right of Use Assets	Interest expense relating to the lease liability for the Right of Use asset in accordance with AASB-16	Interest on Right of Use Assets related to the Property Rental of the aged care home. Please report under Property rental.
Amortisation	Amortisation expense relating to intangible assets such as Goodwill, software licenses, bed licenses, etc	
Property rental	Property rent paid by the aged care home for the use of offices or other buildings utilised by the facility. Where AASB-16 reclassifies the Property Rental of the Age Care home into Depreciation and interest expenses, then please report the depreciation and interest cost relating to the property rental of the aged care home here.	Revenue received from rental property should be included in the non-recurrent income line in the non-recurrent 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.	
Workers compensation - accommodation staff	Workers compensation premium paid for staff employed at the facility in the accommodation area - if available - if not readily available please include all costs in "Workers compensation - administration staff" and this will be allocated out in proportion to labour costs	Please include any excesses in the respective wage cost line, all recoveries are to be included in the non-recurrent income line in the non-recurrent section
Quality, compliance and training external costs	Accommodation services related quality and compliance costs, specialist aged care training costs, including conferences and attendance, internal training materials, travel to training.	
Payroll tax - accommodation staff	Payroll tax paid for staff employed at the facility in the accommodation area - if available - if not readily available please include all costs in "Payroll tax - administration staff" and this will be allocated out in proportion to labour costs	Please include all PAYG tax in the respective wages category line item
Fringe Benefits Tax - accommodation staff	Fringe benefits tax paid for staff employed at the facility in the accommodation area - if available - if not readily available please include all costs in "Fringe benefits tax - administration staff" and this will be allocated out in proportion to labour costs	Please include all PAYG tax in the respective wages category line item
<i>Accommodation expenditure</i>	Total accommodation expenditure	
ACCOMMODATION RESULT	TOTAL ACCOMMODATION REVENUE LESS TOTAL ACCOMMODATION EXPENDITURE	

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

Residential Data Definitions	Definition & description	Inclusions	Exclusions
NON-RECURRENT SECTION			
REVENUE			
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 revenue from fundraising balls and other such events or schemes. revenue from these sources, where they are attributable to a specific facility should be included here. All fundraising revenue 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 revenue)
Fair value gains on financial assets	Any gain (revaluation, increase, initial recognition, unrealised) on financial assets		Please include any loss in the non-recurrent expenditure section. Do not include if amount was recorded as Other Comprehensive Income
Fair value gains on non-current assets	Any gain (revaluation, increase, initial recognition, unrealised) on non-current assets		Please include any loss in the non-recurrent expenditure section. Do not include if amount was recorded as Other Comprehensive Income
Impairment gain	Impairment gain on a non-current asset or loan receivable (related party and non-related party)		Please include any loss in the non-recurrent expenditure section
Realised gains on disposal of assets	The surplus amount of proceeds due to sale of assets compared to the carrying amount recorded in the accounts		Please include any loss in the non-recurrent expenditure section
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, 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.		
Other non-recurrent income	All other sundry non-recurrent revenue. Will include insurance recoveries, property rent received and other recoveries		
Revenue Effect of Adoption of AASB 16 Leases	Revenue as a result of the adoption of AASB 16 Leases		
Revenue - non-recurrent	Total Revenue - non-recurrent		
EXPENDITURE			
Interest expense - other	Interest paid on any borrowings or credit facilities. This would include leases, 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. Interest relating to the lease liability for Right of use assets in accordance with AASB-16, please include in interest expense -Right of Use assets.
Other non-recurrent expenses	All other non-recurrent expenses, will include board expenses, fundraising expenses, etc		
Fair value losses on financial assets	Any loss (revaluation, increase, initial recognition, unrealised) on financial assets		Please include any gains in the non-recurrent revenue section. Do not include if amount was recorded as Other Comprehensive result
Fair value losses on non-current assets	Any loss (revaluation, increase, initial recognition, unrealised) on non-current assets		Please include any gains in the non-recurrent revenue section. Do not include if amount was recorded as Other Comprehensive result
Realised losses on disposal of assets	The loss amount due to sale of assets compared to the carrying amount recorded in the accounts		Please include any gains in the non-recurrent revenue section.
Impairment loss	Impairment loss on a non-current asset or loan receivable (related party and non-related party)		Please include any gains in the non-recurrent revenue section.
Effect of Adoption of AASB 16 Leases	Expenditure as a result of the adoption of AASB 16 Leases.		Depreciation and finance costs on Right of Use assets as per AASB-16 that is already included in depreciation and interest expense categories.
Expenditure - non-recurrent	Total Expenditure - non-recurrent		
NON-RECURRENT RESULT	TOTAL NON-RECURRENT REVENUE LESS NON-RECURRENT EXPENDITURE		
FACILITY RESULT	TOTAL OF CARE RESULT AND ACCOMMODATION RESULT		
TOTAL RESULT FOR THE PERIOD	TOTAL OF CARE, ACCOMMODATION AND NON-RECURRENT RESULTS		
Supported resident ratio	Please supply the supported resident ratio as at the end of the survey period from the Medicare payment statement (% achieved for service column)		

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

Residential Data Definitions	Definition & description Inclusions	Exclusions
COVID-19 REVENUE, EXPENDITURE & HOURS DETAILED		
COVID-19 Revenue Split		
COVID-19 Aged Care Support Program	Grant funding is available to support aged care homes experiencing a COVID-19 outbreak. The following two COVID-19 Support Grants currently in place would be reported here: COVID-19 Aged Care support Program (ACSO) GO3844 Support of Aged Care Workers in COVID-19 (SACWIC) GO4215	Please exclude the one-off lump sum COVID-19 support payment.
Workforce Retention Bonus Grant	This grant supports continuity of workforce with three bonus payments, one paid in July 2020, second in September 2020 and third in November 2020, application form needs to be completed	
One-off lump sum COVID-19 support payment	FY2020-21 survey: Providers will receive around \$975 per resident in major metropolitan areas and around \$1,435 per resident in all other areas. This Payment was provided through Services Australia in September/October 2020.	
Temporary 1.2% increase to ACFI care subsidy	Temporary 1.2% ACFI increase to support Providers during the COVID-19 pandemic paid 1/7/2020 to 31/8/2020	
Temporary 30% increase to viability & homeless supplements	Temporary 30% ACFI increase to viability & homeless supplement to support Providers during the COVID-19 pandemic	
Other COVID-19 revenue	Other COVID-19 support funding not captured in any of the other COVID-19 revenue line item definitions above that are attributable to the residential aged care home.	
Total COVID-19 revenue	Total COVID-19 revenue	
COVID-19 Expenditure Split		
Direct Care staff costs	Includes extra agency staff costs; overtime hours costs; replacement of staff due to increased leave and any related oncosts.	
Workforce Retention Bonus Grant payout to employees	Payout of the workforce retention bonus grants to employees should be entered here	
Indirect staff costs	Hotel services, maintenance and administration COVID-19 staff costs	
Other resident support costs	COVID-19 expenditure in relation to medication, technology due to isolation, regulatory, compliance, activities, including communication with residents and families, visitation arrangements, increased used of technology for visitations.	
Preventative measures	Preventative measures costs for residential aged care incurred as a result of COVID-19. Including Personal Protective Equipment, staff training, cleaning, laundry, waste management and adherence to regulatory compliance activities.	
Infection Prevention and Control (IPC) lead expenses	Each aged care home must appoint a nurse that is the lead person for infection prevention and control (IPC), please include the cost associated with the engagement or training of an IPC lead here	
Other COVID-19 expenditure	Any other residential home COVID-19 expenditure	
Total COVID-19 expenditure	Total COVID-19 expenditure	
COVID-19 Staff Hours Split		
Direct Care staff hours	Includes extra agency staff hours; overtime hours; replacement hours of staff due to increased leave.	
Indirect staff hours	Hotel services, maintenance and administration COVID-19 staff hours	
Other resident support hours	Staff hours in relation to medication, technology due to isolation, regulatory, compliance, activities, etc	
Total COVID-19 staff hours	Total COVID-19 staff hours	
Accommodation Payments - please complete whatever information you have available		
<i>Resident Profile as at reporting date</i>		
Number of residents who paid 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 residents who paid 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 associated 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 associated DAP – i.e. combination payments	
Number of new residents who paid FULL RADs / RACs for the current financial year	Number of new FULL RADs & RACs as at reporting date for residents with an entry date after 30 June 2020	
Value of new FULL RADs / RACs received for the 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 2020	This should not be the movement between opening and closing bond/RAD/RAC values.
Number of new residents who paid a FULL DAP / DAC payers for the current financial year	Number of full DAP / DAC payers as at reporting date for residents with an entry date after 30 June 2020	
Number of new residents who paid a COMBINATION RAD/DAP or RAC/DAC for the current financial year	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 2020	
Value of new COMBINATION RAD/DAP received for the 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 2020	

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

Residential Data Definitions **Definition & description** **Inclusions** **Exclusions**

Contract hours		
Care Management		
Registered nurses		
Enrolled & licensed nurses		
Other unlicensed nurses/personal care staff		
Allied health		
Diversional therapy		
Lifestyle/ Recreation/ Activities Officer		
Hotel services		
Maintenance		
Administration		
Quality and Education		
<i>Total Contract Hours</i>		-

Other Hours		
Care Management		
Registered nurses		
Enrolled & licensed nurses		
Other unlicensed nurses/personal care staff		
Allied health		
Diversional therapy		
Lifestyle/ Recreation/ Activities Officer		
Hotel services		
Maintenance		
Administration		
Quality and Education		
<i>Total Other Hours</i>		-

Summary		
Care Management		-
Registered nurses		-
Enrolled & licensed nurses		-
Other unlicensed nurses/personal care staff		-
Allied health & lifestyle		-
Diversional therapy		-
Lifestyle/ Recreation/ Activities Officer		-
Hotel services		-
Maintenance		-
Administration		-
Quality and Education		-
TOTAL STAFF HOURS		-

Key	
	Input cell
	Calculated cell
	Cell changes to red colour then please review as data may be missing or invalid

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

Residential Bed days for the Nine Months ended 31 March 2020

Bed days for residents

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

	Facility 1	Facility 2	Facility 3	Facility 4	Facility 5	Facility 6	Facility 7
	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	(Enter Facility Name)	(Enter Facility Name)	(Enter Facility Name)	(Enter Facility Name)	(Enter Facility Name)	(Enter Facility Name)	(Enter Facility Name)
Number of approved places/beds	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)							

Key

Input cell
 Calculated cell
 Cell changes to red colour then please review as data may be missing or invalid

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.

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)*

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

Home Care Data Definitions	Definition & description Inclusions	Exclusions
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.	
OPENING NUMBER FUNDED PACKAGES PER LEVEL		
Level 1 Packages	Number of Level 1 clients receiving services at beginning of survey period.	
Level 2 Packages	Number of Level 2 clients receiving services at beginning of survey period.	
Level 3 Packages	Number of Level 3 clients receiving services at beginning of survey period.	
Level 4 Packages	Number of Level 4 clients receiving services at beginning of survey period.	
TOTAL NUMBER OF OPENING FUNDED PACKAGES AS AT SURVEY DATE	Total number of clients being serviced at the beginning of the survey period.	
CLOSING NUMBER FUNDED PACKAGES PER LEVEL		
Level 1 Packages	Number of Level 1 clients receiving services at end of survey period.	
Level 2 Packages	Number of Level 2 clients receiving services at end of survey period.	
Level 3 Packages	Number of Level 3 clients receiving services at end of survey period.	
Level 4 Packages	Number of Level 4 clients receiving services at end of survey period.	
TOTAL NUMBER OF CLOSING FUNDED PACKAGES AS AT SURVEY DATE	Total number of clients being serviced at the end of the survey period.	
REVENUE		
Direct services	All revenue from services provided directly by the provider.	
Sub-contracted services	Revenue from charging for services provided by third parties through sub-contracted and brokered service arrangements.	
Care management	Revenue derived from the on-going care management of clients' packages where this is invoiced separately to the clients.	
Package management	Revenue derived from package management where this is invoiced separately to the clients	
Exit amounts deducted from departing clients	Exit fees charged to clients exiting upon termination of their home care services agreement	
TOTAL REVENUE	Total operating revenue received	
EXPENDITURE		
Internal 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.	
Payroll tax - Direct Care Staff	Payroll tax paid with respect to all staff providing direct care services.	
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 internally sourced consumables used in providing services to clients. Consumables are items or products that are generally single use and/or disposable items or items that are consumed and have a limited life span upon consumption or use.	Exclude capital items purchased for clients, please include this in client capital purchases under external direct care 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 internally sourced costs from providing services to clients that do not fall within the other internal direct service cost line item definitions.	
<i>Total internal direct service costs</i>	Total internal direct service costs expenditure	

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

Home Care Data Definitions	Definition & description Inclusions	Exclusions
External Direct service costs		
Sub-contracted and Brokered services	Sub-contractor services, and/or brokered service arrangements where by third parties have been engaged to provide services to the client. Examples may include: *A brokered labour hire or subcontracting arrangement where another company is being used to provide client services on a permanent basis *A gardening contractor to provide light gardening services *sub-contracted Home maintenance services *Sub-contracted Allied health services	Excludes capital items purchased for clients, please include this in client capital purchases. Excludes sub-contracted costs for home modifications, please include under home modifications. Excludes consumable items purchased for clients, please include under consumables.
Consumables	Externally sourced consumables purchased on behalf of client. Consumables are items or products that are generally single use and/or disposable items or items that are consumed and have a limited life span upon consumption or use.	Exclude capital items purchased for clients, please include this in client capital purchases.
Home modification	Sub-contracted costs for modifications to clients home that are designed to enable the client to continue to age in place within their existing home. Home modifications can include modifications within the internal structure of the home or modifications <u>external to the home structure.</u>	Excludes recurrent home maintenance costs.
Client capital purchases	This includes all capital purchases. Capital purchases are items which have a long term <u>life span.</u>	Excludes consumable items. Excludes home maintenance and repair work.
Transport services	All costs related to providing external client transport services.	Exclude any capital purchases of motor vehicles.
Other direct service costs	Any other externally sourced costs from providing services to clients that do not fall <u>within the other external direct service cost line item definitions.</u>	
<i>Total external direct service costs</i>	Total external direct service costs expenditure	
<i>Total Direct Care Costs (Internal and External)</i>	Total internal and external direct service costs expenditure	
Care Management		
Staff costs	Wages, allowances, leave, fringe benefits, superannuation, workers compensation excesses, wages and agency costs paid to, or in respect of, persons involved in managing the care for the clients.	Excludes Co-ordination and administration staff costs involved with activities such as rostering, scheduling and other administration support services. Please include these staff costs in administration staff costs.
Payroll tax - Care Management	Payroll tax paid with respect to all Care Management staff.	
Transport expenses	Include travel allowance as well as motor vehicle expenses for staff involved in the care <u>management of providing services to clients.</u>	Exclude any capital purchases of motor vehicles.
<i>Total care management</i>	Total care management expenditure	

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

Home Care Data Definitions	Definition & description Inclusions	Exclusions
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.	Excludes Care Manager wage costs, workers compensation premium.
Workers compensation insurance	Workers compensation premiums paid with respect to all home care staff.	
Payroll tax - administration	Payroll tax paid with respect to all administration and co-ordination 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.	Excludes wages of staff attending courses. These wages remain their respective staff cost line item.
General insurances	All insurance premiums with exception of workers compensation.	Workers compensation insurance premiums
Rent, utilities and property outgoings	Office rental, utilities, and other property outgoings relating to the home care service administration centre or hub.	
IT and communication expenses	Communication and Information Technology Costs (ICT) include telephone line rental, mobile phone costs and other communication costs, hardware, software, ICT implementation costs, and other IT provider costs.	Exclude any capital purchases.
Interest expenses	Expenses related to Interest paid or interest penalties that are charged on outstanding loans from banks and banking institutions, related parties, subsidiary/parent companies and/or third parties	Exclude any bank fees and charges.
Motor vehicle expenses	All costs associated with operating, maintaining and repairing the organisation's motor vehicles.	Exclude motor vehicle depreciation and staff expenses
Other administration & support costs <i>Total administration & support</i>	All other administration and support costs. Total administration & support expenditure	
Depreciation	Depreciation & amortisation of any property, plant & equipment used in the conduct of providing home care packages.	Exclude any depreciation expense incurred on assets purchased for investment purposes.
TOTAL EXPENDITURE	Total direct service costs + care management + administration & support + depreciation	
OPERATING RESULT FOR THE YEAR	Total revenue - total expenditure	

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

Home Care Data Definitions	Definition & description Inclusions	Exclusions
Non-recurrent revenue		
COVID-19 revenue	Total of all COVID-19 funding received through aged care specific COVID-19 measures for home care operations.	
Other Revenue	Any other revenue received which may include payments from state/territory/local governments, trust distributions, donations and bequests, interest earned on bearing investments, insurance & work cover compensations, gains from sale of assets.	
<i>Total non-recurrent revenue</i>	Total non-recurrent revenue	
Non-recurrent expenditure		
COVID-19 expenses	Home care expenses incurred as a result of COVID-19 requiring additional staffing, training and the provision of personal protective equipment	
Other expenses	Any other expenses which may include fundraising, bank fees and charges, Commonwealth/state and Local Government taxes, rates and charges, revaluations (decreased).	Exclude capital gains tax, corporate tax or income tax.
<i>Total non-recurrent expenditure</i>	Total non-recurrent expenditure	
NON-RECURRENT RESULT	Total non-recurrent revenue - Total non-recurrent expenditure	
TOTAL RESULT FOR THE YEAR	Operating Result for the Year + Non-Recurrent Result	
<u>Overall Program Reconciliation</u>		
Unspent funds as at end of previous financial year survey period	Total of any unspent funds as at the end of the previous financial year survey period - including any contingency funds.	
Commonwealth Subsidies and Supplements received	Includes subsidies and supplements claimed/received from the Department of Human Services (DHS).	
Basic daily fees received from clients	Includes basic daily fee claimed or paid by the home care client.	
Income tested care fees received from clients	Includes income tested care fee claimed or paid by the home care client.	
Other fees received from clients	All other fees claimed/received for services in addition to package funding.	
Unspent funds transferred in with new clients	Receipt of unspent package funds transferred from another provider.	
Funds Transferred Out With Existing Clients:		
Unspent funds transferred out to another Provider	Total unspent funds transferred out to another provider	Exclude exit amounts
Unspent funds returned to the client/estate	Total unspent funds returned to the client/estate	Exclude exit amounts
Unspent funds returned to the Department	Total unspent funds returned to the department	Exclude exit amounts
Package funds spent	Package funds spent and this may include expenditure on care, brokered services, client/case management, and administration.	Exclude package amount transferred to another provider/estate/DHS. Also to exclude unspent funds held as at 30 June.
Unspent funds at end of current survey period	Total Funds Held and Received - Total Funds Returned and Spent	

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

Home Care Data Definitions	Definition & description Inclusions	Exclusions
COVID-19 REVENUE, EXPENDITURE & HOURS DETAILED		
COVID-19 Revenue Split		
COVID-19 Aged Care Support Program	Grant funding is available to support providers experiencing a COVID-19 outbreak. The following two COVID-19 Support Grants currently in place would be reported here: COVID-19 Aged Care support Program (ACSO) GO3844 Support of Aged Care Workers in COVID-19 (SACWIC) GO4215	
Workforce Retention Bonus Grant	This grant supports continuity of workforce with three bonus payments, one paid in July 2020, second in September 2020 and third in November 2020, application form needs to be completed	
Other COVID-19 funding	Other COVID-19 support funding not captured in any of the other COVID-19 revenue line item definitions above that are attributable to the home care provider.	
Total COVID-19 revenue		-
COVID-19 Expenditure Split		
Direct Care staff costs	Includes extra agency staff costs; overtime hours costs; replacement of staff due to increased leave and any related oncosts.	
Workforce Retention Bonus Grant payment to Home Care staff	Payout of the workforce retention bonus grants to employees should be entered here	
Care Management staff costs	Includes extra overtime hours costs; replacement of staff due to increased leave and any related oncosts.	
Administration & other support costs	Includes extra overtime hours costs; replacement of staff due to increased leave and any related oncosts.	
Other COVID-19 expenditure	Any other costs	
Total COVID-19 expenditure		-
COVID-19 Staff Hours Split		
Direct Care staff hours	Includes extra agency staff hours; overtime hours, hours of replacement staff due to increased leave.	
Care Management staff hours	Includes extra overtime hours, hours of replacement staff due to increased leave.	
Administration & other support staff hours	Includes extra overtime hours, hours of replacement staff due to increased leave.	
Total COVID-19 staff hours		-
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	

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

<u>Home Care Data Definitions</u>	Definition & description Inclusions	Exclusions
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Instructions

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

Please ensure the staff hours are for year to date and we anticipate that there should always be "Other Hours" listed due to leave.

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**, typically includes time for staff to attend training and all forms of leave taken (annual leave, sick leave, rostered days off, long service leave, study leave)

Agency Hours Includes all hours worked by agency staff (agency staff are usually for a short term replacement of staff)

External Hours - sub-contract/Brokered Service Hours Includes all hours worked by sub-contract or brokered personnel (services that are contracted out)

Home Care Staff Hours

Normal (Internal Staff)

Direct service provision

Care management

Administration & support services

-

Overtime (Internal Staff)

Direct service provision

Care management

Administration & support services

-

Agency (Temporary replacement of internal staff)

Direct service provision

Care management

Administration & support services

-

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

Home Care Data Definitions

**Definition & description
Inclusions**

Exclusions

Other (Internal staff non worked hours, leave and training)

Direct service provision
Care management
Administration & support services

	-
TOTAL INTERNAL PAID HOURS	-

External Hours - Sub-contracted/Brokered Service hours

--

Internal Staff Hours Charged to Client Statement

Direct service provision
Care management

	-

ADDITIONAL INFORMATION

Provider Total only from Balance Sheet

Current Cash and Liquid Assets

Provider

\$

Cash and liquid assets available to meet home care services short term payables and accounts
--

Key

Input cell
Calculated cell
Cell changes to

then please review as data is missing or invalid

Please ensure that you have filled in the number of funded places and paid care days