



# StewartBrown

Integrity + Quality + Clarity

## **Aged Care Financial Performance Survey**

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### **Definitions**

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

Residential Data Definitions

CARE  
DIRECT CARE  
DIRECT CARE REVENUE

Commonwealth Government subsidies - care

State/Territory Government subsidies - care

AN-ACC Transitional funding Grant (G05670)  
Means-tested care fee

Grants - not capital  
Other Care Revenue

Total direct care revenue

DIRECT CARE EXPENDITURE  
Care Labour costs

Care management

Registered nurses

Enrolled and licensed nurses (registered with the NMBA)

Other unlicensed nurses/personal care staff

Allied health total Costs  
Physiotherapist

Occupational Therapist

Speech Pathologist

Podiatrist

Dietetic Care

Other allied health

Allied Health Assistants

Diversional therapy/ Lifestyle/ Recreation/ Activities Officer

Definition & description  
Inclusions

Commonwealth Government care related government subsidies and supplements received. Please refer to <b>Appendix A tab</b> for detailed listing of subsidy and supplements to be included here
State/territorial/local care related government subsidies and supplements
Include grant revenue from the AN ACC transition fund (G05670)
Includes means tested fees charged to residents (offset against AN ACC subsidy) calculated by the Department based on income and asset testing. 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 is paid back to the residents)
Government grants of a non-capital nature. Some examples are training grants and other expense reimbursement type of grant.
Any other care related revenue such as private care revenue arrangements received outside of AN ACC
Total direct care revenue received


Exclusions

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. <b>Please make sure these are included in the accommodation revenue supplement area below.</b>
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
Any other type of grant.
Excludes revenue and means tested fees reductions, these are to be included in the Commonwealth Government subsidies - care line as per Appendix A
Capital grants of a capital nature (refer non-recurrent revenue section)
Please enter all everyday living, accommodation and non-recurrent revenue in below sections

Employee wages, allowances, uniform costs, leave, fringe benefits, superannuation, attending training, workers compensation excesses and wages paid to, or in respect of, care management staff. Typically this would be the DON, DDON, Facility Manager. This might also include positions such as Clinical Manager and in some cases a specialist position relating to maintaining care plans or AN ACC assessments where the position is purely administrative. If these positions include a significant amount of direct care provision then that portion of the costs should be associated with the category based on the employee qualifications. 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.
Employee wages, allowances, uniform costs, leave, fringe benefits, superannuation, training attendance, workers compensation excesses and wages paid to, or in respect of, registered nurses.
Employee wages, allowances, uniform costs, leave, fringe benefits, superannuation, attending training, workers compensation excesses and wages paid to, or in respect of, Enrolled and other licensed nurses who are <b>registered with the Nursing and Midwifery Board of Australia (NMBA)</b>
Employee wages, allowances, uniform costs, leave, fringe benefits, superannuation, attending training workers compensation excesses and wages paid to, or in respect of, other nursing and/or personal care staff who are <b>not licensed</b> with the Nursing and Midwifery Board of Australia (NMBA)
Total of the allied health wages costs listed in the following lines
Employee wages, allowances, uniform costs, leave, fringe benefits, superannuation cost, attending training, workers compensation excesses and wages paid to, or in respect of, physiotherapy staff.
Employee wages, allowances, uniform costs, leave, fringe benefits, superannuation cost, attending training, workers compensation excesses and wages paid to, or in respect of, Occupational Therapists.
Employee wages, allowances, uniform costs, leave, fringe benefits, superannuation cost, attending training, workers compensation excesses and wages paid to, or in respect of, Speech Therapists.
Employee wages, allowances, uniform costs, leave, fringe benefits, superannuation cost, attending training, workers compensation excesses and wages paid to, or in respect of, Podiatrist.
Employee wages, allowances, uniform costs, leave, fringe benefits, superannuation cost, attending training, workers compensation excesses and wages paid to, or in respect of, Dietetic Care.
Employee wages, allowances, uniform costs, leave, fringe benefits, superannuation cost, attending training workers compensation excesses and wages paid to, or in respect of, Other allied health.
Employee wages, allowances, uniform costs, leave, fringe benefits, superannuation cost, attending training, workers compensation excesses and wages paid to, or in respect of, Allied Health Assistants.
Employee wages, allowances, uniform costs, leave, fringe benefits, superannuation cost, attending training, workers compensation excesses and wages paid to, or in respect of, Diversional therapy/ lifestyle /recreational and activities officers and concierge staff.

Excludes costs associated with providing staff training; staff amenities; staff recruitment; agency staff; Share of workers compensation premium
Excludes costs associated with providing staff training; staff amenities; staff recruitment; agency staff; Share of workers compensation premium
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Excludes costs associated with providing staff training; staff amenities; staff recruitment; agency staff; Share of workers compensation premium
Excludes costs associated with providing staff training; staff amenities; staff recruitment; agency staff; Share of workers compensation premium

<u>Residential Data Definitions</u>	Definition & description Inclusions	Exclusions
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STEWARTBROWN AGED CARE FINANCIAL PERFORMANCE SURVEY  
DEFINITIONS FOR DATA INPUT - RESIDENTIAL AGED CARE

Residential Data Definitions

Definition & description  
Inclusions

Exclusions

EVERYDAY LIVING  
EVERYDAY LIVING REVENUE

Basic daily fee
Extra service fees revenue
Additional service fees revenue
Hotelling Supplement / Basic Daily Fee Supplement (MPS)

Includes basic daily fee and/or respite fees paid by the resident
Additional daily fees charged to residents in an approved extra services place. Please include both fees paid directly by the resident and/or deducted from a Refundable Deposit. DO NOT use this line for other/sundry revenue. Sundry/other revenue is to be included in non-recurrent revenue.
Additional service fees charged to residents for additional services purchased by the resident and delivered. Please include both fees paid directly by the resident and/or deducted from a Refundable Deposit.
This supplement supports aged care providers to provide improved care and services whilst focusing on food and nutrition. Providers sign an undertaking to receive this supplement and must report quarterly on their food and nutrition expenditure, and the quality of daily living services provided to residents.
<b>Total everyday living revenue received from residents</b>

Excludes means-tested care fee; extra, optional & additional fee charges; basic daily fee funding supplement; accommodation charges (which are in lieu of entry contributions) Show "claw-back" by Government under subsidies.
Excludes activities or services provided in ordinary operation of the aged care home. Show "claw-back" by Government under subsidies.

Everyday living revenue

EVERYDAY LIVING EXPENDITURE  
HOTEL SERVICES  
CATERING

Labour costs
Consumables- food
Consumables - other
Contract catering (internal)
Contract catering (outsourcing)
Income from sale of meals
Total catering

Wages, allowances, uniform costs, leave, fringe benefits, superannuation, attending training, workers compensation excesses and wages paid to, or in respect of, catering staff. Please include agency costs where it relates to short term coverage of catering staff.
Cost of all food and ingredients used to prepare meals, snacks and drinks for residents, staff and visitor meals.
Cost of all other non-food consumables such as crockery, cutlery and cooking utensils. Includes costs of delivering included food, transport costs and food <b>not included</b> in the standard food provision.
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.
Where services have been contracted to an external organisation for catering services.
Income received from sale of meals to staff, visitors and others (usually a credit amount)
<b>Total Catering Costs</b>

Excludes costs associated with providing staff training; staff amenities; staff recruitment; Share of workers compensation premium
Paper products and cleaning products used in the kitchen. Nutritional supplements. Foods not included in the standard food provision.
Paper products and cleaning products used in the kitchen. Nutritional supplements. Foods included in the standard food provision.
Do not include external contract catering
Do not include internal shared services contract catering costs

CLEANING

Labour costs
Consumables
Contract cleaning (internal)
Contract cleaning (outsourcing)
Total cleaning

Wages, allowances, uniform costs, leave, fringe benefits, superannuation, attending training, workers compensation excesses and wages paid to, or in respect of, cleaning staff. Please include agency costs where it relates to short term coverage of cleaning staff.
All cleaning materials including solvents, liquid and powder cleansers, brooms, mops, buckets, paper towels, toilet rolls etc.
Cost of contract cleaning services if it is setup as an internal shared services. Include carpet cleaning and window cleaning services.
Where services have been contracted to an external organisation for cleaning services. Include carpet cleaning and window cleaning services.
<b>Total Cleaning Costs</b>

Excludes costs associated with providing staff training; staff amenities; staff recruitment; Share of workers compensation premium
Do not include external contract cleaning
Do not include internal shared services contract cleaning costs

LAUNDRY

Labour costs
Consumables
Contract laundry (internal)
Contract laundry (outsourcing)
Total laundry

Wages, allowances, uniform costs, leave, fringe benefits, superannuation, attending training, workers compensation excesses and wages paid to, or in respect of, cleaning staff. Please include agency costs where it relates to short term coverage of laundry staff.
Cost of all consumables used in washing and drying clothes and bedding as well as replacement bedding and linen items.
Cost of contract laundry service if it is setup as an internal shared services
Where services have been contracted to an external organisation for laundry services.
<b>Total laundry Costs</b>

Excludes costs associated with providing staff training; staff amenities; staff recruitment; Share of workers compensation premium
Do not include external contract laundry
Do not include internal shared services contract laundry costs

Other Hotel services expenses  
Expenditure - hotel services

All other Hotel Services and support costs such as internet, florist, newspapers, etc.
<b>Total expenditure for hotel services - (Catering, Cleaning and Laundry), other hotel services expenses</b>

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UTILITIES

Electricity
Gas
Rates
Rubbish removal

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

Medical gases such as oxygen are included in the medical supplies line
Garbage removal and tip fees.

Expenditure - utilities

Total expenditure - Everyday living  
EVERYDAY LIVING RESULT

<b>Total expenditure for hotel services, utilities and routine maintenance</b>
<b>TOTAL EVERYDAY LIVING REVENUE LESS TOTAL EVERYDAY LIVING EXPENDITURE</b>

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

Residential Data Definitions	Definition & description Inclusions	Exclusions
ADMINISTRATION EXPENDITURE		
Administration recharges	Apportionment of administration costs from the Organisation's administration cost centre and/or corporate head office/shared services - if applicable.	
Labour costs - Administration	Wages, allowances, uniform costs, leave, fringe benefits, superannuation, attending training, 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, <del>printing &amp; stationery recruitment costs subscription &amp; library costs telephone travel &amp; accommodation</del>	Administration recharges, workers compensation premiums.
Workers compensation - all staff	Workers compensation premium paid for all staff employed at the facility - please include all costs here and this will be allocated out to care, hotel, maintenance and accommodation services sections 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
Payroll tax - all staff	Payroll tax paid for staff employed at the facility - please include all costs here and this will be allocated out to care, hotel, maintenance and accommodation services sections in proportion to labour costs	Please include all PAYG tax in the respective wages category line item
Fringe benefits tax - all staff	Fringe benefits tax paid for staff employed at the facility in all areas - paid by for-profit providers	Please include all PAYG tax in the respective wages category line item
Quality, education & compliance - 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 and training, quality control, quality improvement, policy development, WH&S and other compliance roles. These compliance roles would include but not be exclusive to compliance relating to clinical (Serious Incident Response Scheme (SIRS), Aged Care Quality Standards, etc), financial (ACFR completion, Basic Daily Fee Supplement quarterly reporting, etc) and general governance. Please include all labour quality, education and compliance costs here, and these costs will be systematically be allocated out to care, hotel, maintenance and accommodation services sections in your benchmark reports, in proportion to labour costs allocations.	Wages and associated costs of those attending education sessions, quality or WH&S meetings etc. These should be included in the wage cost area normally associated with the attendees.
Quality, education and compliance costs	All other costs associated with areas such as education and training, quality control and improvement, policy development, WH&S and other compliance costs. These non-labour compliance costs would include but not be exclusive to clinical (Serious Incident Response Scheme (SIRS), Aged Care Quality Standards, etc), financial (ACFR completion, Basic Daily Fee Supplement quarterly reporting, etc) and general governance costs. If identifiable this would also include a allocation of the corporate recharge associated with these compliance areas. This will include the cost of consultants, materials, software (not capitalised) or course costs for courses run by 3rd parties. Quality, education and compliance costs reported here will be systematically be allocated out to care, hotel, maintenance and accommodation services sections in your benchmark reports in proportion to the labour costs allocations.	
Insurances	All insurances <b>except</b> workers compensation.	Workers compensation insurance
Expenditure - administration	Total expenditure - administration	



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

Residential Data Definitions

ACCOMMODATION  
ACCOMMODATION REVENUE  
RESIDENTS

Daily accommodation payments

Interest Received - Accommodation Bonds

Accommodation revenue - residents

GOVERNMENT

Commonwealth Government supplements - accom.

State/Territory Government supplements - accom.  
Significant refurbishment supplement

Respite Accommodation Supplement

Accommodation revenue - government

TOTAL ACCOMMODATION REVENUE

Accommodation EXPENDITURE

Repairs & maintenance

Contract (internal)

Contract (outsourcing)

Motor vehicle expenses

Employee labour costs

Depreciation - building  
Depreciation - non building

Depreciation - right of use assets  
Interest expense - right of use assets  
Amortisation (exluding Bed Licenses)  
Rent - buildings (Not Captured by AASB 16)

Refurbishment

Bond/RAD interest expense

Accommodation expenditure

ACCOMMODATION RESULT

Definition & description  
Inclusions

Exclusions

Revenue received from the daily accommodation payments (DAP's), daily accommodation contribution (DAC's), interest on outstanding RAD's from clients and accommodation charges received from clients 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)

Interest received/accrued on outstanding refundable deposits.

Total accommodation revenue received from residents

Accommodation related commonwealth government supplements. Please refer to appendix A tab for full listing of accommodation related supplements.

Accommodation related state/territory/local government supplements.

If the facility is classed as significantly refurbished this is full amount received for the accommodation supplement and all Government accommodation supplements.

Accommodation related supplement paid for respite residents only.

Total accommodation revenue received from the government

ACCOMMODATION TOTAL REVENUE RECEIVED (RESIDENTS AND THE GOVERNMENT)

Materials and other costs in routine maintenance and repairs of the assets of the facility. Please include minor asset purchases/minor capital works or replacements.

Cost of contract maintenance if it is setup as an internal shared services, this should include contracts such as fire protection, pest control, gardens, security, etc

Where services have been contracted to an external organisation for maintenance services, this should include contracts such as fire protection, pest control, gardens, security, etc

All costs associated with operating, maintaining and repairing motor vehicles associated with resident care (eg bus)

Wages, allowances, uniform costs, leave, fringe benefits, superannuation, attending training, workers compensation excesses and wages paid to, or in respect of, routine maintenance, grounds staff, administration & clerical staff, staff completing major maintenance and refurbishments.

Building depreciation.

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

Depreciation on Right of Use assets in accordance with AASB-16.

Interest expense relating to the lease liability for the Right of Use asset in accordance with AASB-16.

Amortisation expense relating to intangible assets such as Goodwill, software licenses, etc.

Rent of aged care home (if owned by another entity); rent of offices or other buildings utilised by the home.

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.

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.

Total accommodation expenditure

TOTAL ACCOMMODATION REVENUE LESS TOTAL ACCOMMODATION EXPENDITURE

This does not include interest received on investments, please include interest in the non-recurrent revenue section in the Investment income - interest line.

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.

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

Internal and external contract costs should be entered below

Do not include external contract routine maintenance

Do not include internal shared services contract routine maintenance costs

Excludes costs associated with providing staff training; staff amenities; staff recruitment; Share of workers compensation premium

Depreciation of buildings and impairment charges.

excludes bed licenses

Do not include rent expense reclassified and disclosed as per AASB 16 (Right of use depreciation and interest expense on lease liabilities per ASSB 16).

Revenue received from rental property should be included in the non-recurrent income line in the non-recurrent section

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. Costs for routine repairs and maintenance should be included under Maintenance Expenses.

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

Residential Data Definitions

Definition & description  
Inclusions

Exclusions

PROVIDER NON-RECURRENT  
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, Grants - not capital line).

Fair value gains on financial assets

Any gain (revaluation, increase, initial recognition, unrealised) on financial assets.

Please include any fair value 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 other assets.

Please include any fair value 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 outstanding refundable bond deposits, please include this in the Interest Received - Accommodation Bonds line.

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 (adoption of AASB 16 Leases)

Revenue as a result of the adoption of AASB 16 Leases on RADs.

Provider non-recurrent revenue  
EXPENDITURE

Total Revenue - non-recurrent

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 fair value gains in the non-recurrent revenue section. Do not include if amount was recorded as Other Comprehensive result.

Fair value losses on other assets

Any loss (revaluation, increase, initial recognition, unrealised) on non-current assets.

Please include any fair value 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.

Amortisation and impairment of Bed Licenses

Tha value of amortisation and impairment of bed licenses written off within the financial year

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.

Expense effect (adoption of AASB 16 Leases)

Expenditure as a result of the adoption of AASB 16 Leases on RADs.

Depreciation and finance costs on Right of Use assets as per AASB-16 that is already included in depreciation and interest expense categories.

Provider non-recurrent expenditure

Total Expenditure - non-recurrent

Provider 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

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

Residential Data Definitions		Definition & description Inclusions	Exclusions
Supported resident ratio		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			
<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.	
<i>Incoming Residents for current financial year</i>			
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 2025.	
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 2025.	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 2025.	
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 2025.	
Value of new COMBINATION RAD/DAP or RAC/DAC received for the current financial year		The actual dollar value of new PART RADs and RACs as at reporting date taken during the current financial year i.e. combination payments for residents with an entry date after 30 June 2025.	



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

<u>Residential Data Definitions</u>	Definition & description Inclusions	Exclusions
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## Residential Staff Hours - 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.

<i>Normal Hours</i>	<u>Hours worked</u> by the employee ( <u>excluding overtime hours</u> )
<i>Overtime Hours</i>	Includes <u>time and one half and double time hours</u>
<i>Other Hours</i>	Includes <u>any other hours worked or paid</u> , 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)
<i>Agency Hours</i>	Includes all hours worked by agency staff (agency staff are usually for a short term replacement of staff)
<i>Contracted Hours</i>	Includes all hours worked by contract staff (services that are contracted out)

## STAFF HOURS

## Normal hours

Care Management	
Registered Nurses Total Hours	Hours of care provided by registered nurses on the morning shift. For example, a morning shift may start around 7am and finishing around 3pm. Apportion based on where staff member spends the majority of time in their shift. For example if an RN is rostered 5am to 1pm allocate them to the morning shift
Registered Nurse morning shift (7am-3pm)	Hours of care provided by registered nurses on the afternoon shift. For example, a afternoon shift may start around 3pm and finishing around 11pm. Apportion based on where staff member spends the majority of time in their shift. For example if an RN is rostered 5pm to 1am allocate them to the afternoon shift
Registered Nurse afternoon shift (3pm-11pm)	Hours of care provided by registered nurses on the overnight shift. For example, a overnight shift may start around 11pm and finishing around 7am. Apportion based on where staff member spends the majority of time in their shift. For example if an RN is rostered 9pm to 5am allocate them to the overnight shift
Registered Nurse overnight shift (11pm-7am)	
Enrolled & licensed nurses	
Other unlicensed nurses/personal care staff	
Allied health	
Physiotherapist	
Occupational Therapist	
Speech Pathologist	
Podiatrist	
Dietetic Care	
Other allied health	
Allied Health Assistants	
Diversional therapy/ Lifestyle/ Recreation/ Activities Officer	
Hotel services - Catering	
Hotel services - Cleaning	
Hotel services - Laundry	
Maintenance	
Administration	
Quality and Education	
<i>Total Normal Hours</i>	

### Overtime hours

Care Management	
Registered Nurses Total Hours	Hours of care provided by registered nurses on the morning shift. For example, a morning shift may start around 7am and finishing around 3pm. Apportion based on where staff member spends the majority of time in their shift. For example if an RN is rostered 5am to 1pm allocate them to the morning shift
Registered Nurse morning shift (7am-3pm)	Hours of care provided by registered nurses on the afternoon shift. For example, a afternoon shift may start around 3pm and finishing around 11pm. Apportion based on where staff member spends the majority of time in their shift. For example if an RN is rostered 5pm to 1am allocate them to the afternoon shift
Registered Nurse afternoon shift (3pm-11pm)	Hours of care provided by registered nurses on the overnight shift. For example, a overnight shift may start around 11pm and finishing around 7am. Apportion based on where staff member spends the majority of time in their shift. For example if an RN is rostered 9pm to 5am allocate them to the overnight shift
Registered Nurse overnight shift (11pm-7am)	
Enrolled & licensed nurses	
Other unlicensed nurses/personal care staff	
Allied health	
Physiotherapist	
Occupational Therapist	
Speech Pathologist	
Podiatrist	
Dietetic Care	
Other allied health	
Allied Health Assistants	
Diversional therapy/ Lifestyle/ Recreation/ Activities Officer	
Hotel services - Catering	
Hotel services - Cleaning	
Hotel services - Laundry	
Maintenance	
Administration	
Quality and Education	
Total Normal Hours	

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

Residential Data Definitions	Definition & description Inclusions	Exclusions
<b>Contract hours</b> Care Management Registered Nurses Total Hours		
	Hours of care provided by registered nurses on the morning shift. For example, a morning shift may start around 7am and finishing around 3pm. Apportion based on where staff member spends the majority of time in their shift. For example if an RN is rostered 5am to 1pm allocate them to the morning shift	
Registered Nurse morning shift (7am-3pm)	Hours of care provided by registered nurses on the afternoon shift. For example, a afternoon shift may start around 3pm and finishing around 11pm. Apportion based on where staff member spends the majority of time in their shift. For example if an RN is rostered 5pm to 1am allocate them to the afternoon shift	
Registered Nurse afternoon shift (3pm-11pm)	Hours of care provided by registered nurses on the overnight shift. For example, a overnight shift may start around 11pm and finishing around 7am. Apportion based on where staff member spends the majority of time in their shift. For example if an RN is rostered 9pm to 5am allocate them to the overnight shift	
Registered Nurse overnight shift (11pm-7am)		
Enrolled & licensed nurses		
Other unlicensed nurses/personal care staff		
Allied health		
Physiotherapist		
Occupational Therapist		
Speech Pathologist		
Podiatrist		
Dietetic Care		
Other allied health		
Allied Health Assistants		
Diversional therapy/ Lifestyle/ Recreation/ Activities Officer		
Hotel services - Catering		
Hotel services - Cleaning		
Hotel services - Laundry		
Maintenance		
Administration		
Quality and Education		
<i>Total Normal Hours</i>	-	
<b>Summary</b> Care Management Registered nurses Enrolled & licensed nurses Other unlicensed nurses/personal care staff Allied health & lifestyle Diversional therapy Lifestyle/ Recreation/ Activities Officer Hotel services - Catering Hotel services - Cleaning Hotel services - Laundry Maintenance Administration Quality and Education		
<b>TOTAL STAFF HOURS</b>		

Key	
Input Cell - QFR Critical Questions	
Input Cell	
Calculated Cell	
Auto-populated Cell	

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

Residential Data Definitions	Definition & description Inclusions	Exclusions
Average Hourly Rates of Pay		
Registered Nurse Enrolled and licensed nurses (registered with the NMBA)	<div>The average hourly rate of registered nurses employed by your organisation as per your employee award/agreements/contracts. This is the average hourly rates as per the award/agreement/contract and does not include any on-costs and penalties. For example - If you have employed 3 RNs at hourly rates of \$50/hr, \$50/hr and \$65/hr the average will be <math>[(\\$50+\\$50+\\$65)]/3 = \\$55/\text{hr}</math>. The total number of hours worked by each employee will not impact this calculation.</div> <div>The average hourly rate of enrolled nurses (registered with the NMBA) employed by your organisation as per your employee award/agreements/contracts. This is the average hourly rates as per the award/agreement/contract and does not include any on-costs and penalties. For example - If you have employed 3 ENs at hourly rates of \$50/hr, \$50/hr and \$65/hr the average will be <math>[(\\$50+\\$50+\\$65)]/3 = \\$55/\text{hr}</math>. The total number of hours worked by each employee will not impact this calculation.</div> <div>The average hourly rate of personal care workers / Assistant in Nursing employed by your organisation as per your employee award/agreements/contracts. This is the average hourly rates as per the award/agreement/contract and does not include any on-costs and penalties. For example - If you have employed 3 PCWs/AINs at hourly rates of \$50/hr, \$50/hr and \$65/hr the average will be <math>[(\\$50+\\$50+\\$65)]/3 = \\$55/\text{hr}</math>. The total number of hours worked by each employee will not impact this calculation.</div>	
Highest Rates of Pay		
Registered Nurse Enrolled and licensed nurses (registered with the NMBA)	<div>The highest hourly rate of registered nurses employed by your organisation as per your employee award/agreements/contracts. This is the highest hourly rates as per the award/agreement/contract and does not include any on-costs and penalties.</div> <div>The highest hourly rate of Enrolled nurses (registered with the NMBA) employed by your organisation as per your employee award/agreements/contracts. This is the highest hourly rates as per the award/agreement/contract and does not include any on-costs and penalties.</div> <div>The highest hourly rate of personal care workers / Assistant in Nursing employed by your organisation as per your employee award/agreements/contracts. This is the highest hourly rates as per the award/agreement/contract and does not include any on-costs and penalties.</div>	
Lowest Rates of Pay		
Registered Nurse Enrolled and licensed nurses (registered with the NMBA)	<div>The lowest hourly rate of registered nurses employed by your organisation as per your employee award/agreements/contracts. This is the lowest hourly rates as per the award/agreement/contract and does not include any on-costs and penalties.</div> <div>The lowest hourly rate of Enrolled nurses (registered with the NMBA) employed by your organisation as per your employee award/agreements/contracts. This is the lowest hourly rates as per the award/agreement/contract and does not include any on-costs and penalties.</div> <div>The lowest hourly rate of personal care workers / Assistant in Nursing employed by your organisation as per your employee award/agreements/contracts. This is the lowest hourly rates as per the award/agreement/contract and does not include any on-costs and penalties.</div>	
Personal care staff /Assistants In Nursing		

Residential Data Definitions	Definition & description Inclusions	Exclusions
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Residential Bed Days - 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.

Occupied Bed Days  
Number of approved places/beds currently in use

AN ACC occupied Bed days - 1/07/2025 to 30/09/2025 Enter days by Resident case mix

Residential Case Mix - Occupied bed days by classification

- AN-ACC Classification 1
- AN-ACC Classification 2
- AN-ACC Classification 3
- AN-ACC Classification 4
- AN-ACC Classification 5
- AN-ACC Classification 6
- AN-ACC Classification 7
- AN-ACC Classification 8
- AN-ACC Classification 9
- AN-ACC Classification 10
- AN-ACC Classification 11
- AN-ACC Classification 12
- AN-ACC Classification 13
- AN-ACC Classification 98
- AN-ACC Classification 99
- AN-ACC Classification 100
- AN-ACC Classification 101
- AN-ACC Classification 102
- AN-ACC Classification 103

TOTAL AN ACC OCCUPIED DAYS

Cumulative totals

- Total occupied bed days
- Occupancy Rate

Total occupied days funded under AN-ACC for class 1 residents
Total occupied days funded under AN-ACC for class 2 residents
Total occupied days funded under AN-ACC for class 3 residents
Total occupied days funded under AN-ACC for class 4 residents
Total occupied days funded under AN-ACC for class 5 residents
Total occupied days funded under AN-ACC for class 6 residents
Total occupied days funded under AN-ACC for class 7 residents
Total occupied days funded under AN-ACC for class 8 residents
Total occupied days funded under AN-ACC for class 9 residents
Total occupied days funded under AN-ACC for class 10 residents
Total occupied days funded under AN-ACC for class 11 residents
Total occupied days funded under AN-ACC for class 12 residents
Total occupied days funded under AN-ACC for class 13 residents
Total occupied days funded under AN-ACC for class 98 residents
Total occupied days funded under AN-ACC for class 99 residents
Total occupied days funded under AN-ACC for class 100 residents
Total occupied days funded under AN-ACC for class 101 residents
Total occupied days funded under AN-ACC for class 102 residents
Total occupied days funded under AN-ACC for class 103 residents

Total occupied bed days. Sum of AN-ACC funded occupied bed days
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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 for the survey period. This data can be obtained in your Medicare payment summary or client management and billing system	
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	Total revenue from services provided directly by the provider in the below categories:	
Domestic	The aggregate amount of income recognised from clients' packages and/or from private home care clients as domestic care and/or domestic services are provided. This amount would include Government subsidies and supplements, client contributions (basic daily fee, income tested care fees, top-ups and private contributions) and funds transferred in with a client (transfer portion) when they transfer from another home care provider.  Direct Care Services: Income from services supplied directly by the provider to the client	
Nursing	The aggregate amount of income recognised from clients' packages and/or from private home care clients as nursing care and/or nursing services are provided. This amount would include Government subsidies and supplements, client contributions (basic daily fee, income tested care fees, top-ups and private contributions) and funds transferred in with a client (transfer portion) when they transfer from another home care provider.  Direct Care Services: Income from services supplied directly by the provider to the client	
Allied Health	The aggregate amount of income recognised from clients' packages and/or from private home care clients as allied health care and/or allied health services are provided. This amount would include Government subsidies and supplements, client contributions (basic daily fee, income tested care fees, top-ups and private contributions) and funds transferred in with a client (transfer portion) when they transfer from another home care provider.  Direct Care Services: Income from services supplied directly by the provider to the client	



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

Home Care Data Definitions	Definition & description Inclusions	Exclusions
Sub-contracted services	Total revenue from charging for services provided by third parties through sub-contracted and brokered service arrangements:	
Domestic	The aggregate amount of income recognised from clients' packages and/or from private home care clients as domestic care and/or domestic services via sub-contracting are provided. This amount would include Government subsidies and supplements, client contributions (basic daily fee, income tested care fees, top-ups and private contributions) and funds transferred in with a client (transfer portion) when they transfer from another home care provider.  Sub-contracted Services: Income from services provided to the client by third parties.	
Nursing	The aggregate amount of income recognised from clients' packages and/or from private home care clients as nursing care and/or nursing services via sub-contracting are provided. This amount would include Government subsidies and supplements, client contributions (basic daily fee, income tested care fees, top-ups and private contributions) and funds transferred in with a client (transfer portion) when they transfer from another home care provider.  Sub-contracted Services: Income from services provided to the client by third parties.	
Allied Health	The aggregate amount of income recognised from clients' packages and/or from private home care clients as allied health care and/or allied health services via sub-contracting are provided. This amount would include Government subsidies and supplements, client contributions (basic daily fee, income tested care fees, top-ups and private contributions) and funds transferred in with a client (transfer portion) when they transfer from another home care provider.  Sub-contracted Services: Income from services provided to the client by third parties.	
Other	The aggregate amount of income recognised from clients' packages and/or from private home care clients as other sub-contracted care and/or sub-contracted services are provided. This amount would include Government subsidies and supplements, client contributions (basic daily fee, income tested care fees, top-ups and private contributions) and funds transferred in with a client (transfer portion) when they transfer from another home care provider.  Sub-contracted Services: Income from services provided to the client by third parties.	
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	
Handling Fee	The amount charged (as part of the unit price) for the administrative cost of purchasing an item or service on the care recipients behalf .	
TOTAL REVENUE	Total operating revenue received	

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

Home Care Data Definitions	Definition & description Inclusions	Exclusions
<b>EXPENDITURE</b>		
<b><u>Internal Direct service costs</u></b>		
<b><u>Staff costs</u></b>	Total of the Direct Service staff costs listed in the following lines	
Registered nurses	Wages, allowances, uniform costs, leave, fringe benefits, superannuation, attending training, workers compensation excesses and wages paid to, or in respect of, registered nurses.	Excludes costs associated with providing staff training; staff amenities; staff recruitment; agency staff; Share of workers compensation premium
Enrolled and licensed nurses (registered with the NMBA)	Wages, allowances, uniform costs, leave, fringe benefits, superannuation, attending training workers compensation excesses and wages paid to, or in respect of, Enrolled and other licensed nurses who are <b>registered with the Nursing and Midwifery Board of Australia (NMBA)</b>	Excludes costs associated with providing staff training; staff amenities; staff recruitment; agency staff; Share of workers compensation premium
Personal care staff / other unlicensed nurses (including gardening & cleaning)	Wages, allowances, uniform costs, leave, fringe benefits, superannuation, attending training, workers compensation excesses and wages paid to, or in respect of, other nursing and/or personal care staff who are <b>not licensed</b> with the Nursing and Midwifery Board of Australia <b>(NMBA)</b>	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, attending training, workers compensation excesses and wages paid to, or in respect of, physiotherapy, <b>podiatry and other allied health professionals.</b>	Excludes costs associated with providing staff training; staff amenities; staff recruitment; agency staff; Share of workers compensation premium
Other employee staff	Salaries and superannuation paid to other care employees not covered by the categories above.	Excludes costs associated with providing staff training; staff amenities; staff recruitment; agency staff; Share of workers compensation premium
Payroll tax - Direct Care Staff	Payroll tax paid with respect to all staff providing direct care services.	
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 <b>other internal direct service cost line item definitions.</b>	
Agency costs	Total of the Agency staff - Direct Service staff costs listed in the following lines	
Agency staff - Registered nurses	Cost of any agency staff and staff on external contracts working as registered nurses	
Agency staff - Enrolled and licensed nurses (registered with the NMBA)	Cost of any agency staff and staff on external contracts working as enrolled and licensed nurses <b>(registered with the NMBA)</b>	
Agency staff - Other unlicensed nurses / personal care staff (including gardening and cleaning)	Cost of any agency staff and staff on external contracts working as other unlicensed <b>nurses/personal care staff</b>	
Agency staff - Allied Health	Cost of any agency staff and staff on external contracts working as an allied health professional	
Agency Staff- Other employee staff	Cost of any agency staff and staff on external contracts working as other care employees not covered by the categories above.	
<b><u>Total internal direct service costs</u></b>	Total internal direct service costs expenditure	

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

<b><u>Home Care Data Definitions</u></b>	<b>Definition &amp; description Inclusions</b>	<b>Exclusions</b>
<b><u>External Direct service costs</u></b>		
Sub-contracted and Brokered services	Total of the Sub-contracted and Brokered services external staff costs listed in the following lines. Please note that Sub-contractor services, and/or brokered service arrangements are where third parties have been engaged to provide services to the client.	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.
Registered nurses	Cost of any sub-contractors/brokered agency staff working as registered nurses	
Enrolled and licensed nurses (registered with the NMBA)	Cost of any sub-contractors/brokered agency staff working as enrolled and licensed nurses	
Personal care staff / other unlicensed nurses (including gardening & cleaning)	Cost of any sub-contractors/brokered agency staff working as other unlicensed nurses/personal care staff	
Allied health	Cost of any sub-contractors/brokered agency staff working as an allied health professional	
Other employee staff	Cost of any sub-contractors/brokered agency staff working as other care employees not covered by the categories above	
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 external to the home structure	Excludes recurrent home maintenance costs.
Client capital purchases	This includes all capital purchases. Capital purchases are items which have a long term life span.	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.
Commission/Brokerage fee/Franchisee fee	Commission/Brokerage fee/Franchisee fee to an external organization.	Sub-contracted/brokered labour costs
Other direct service costs	Any other externally sourced costs from providing services to clients that do not fall within the other external direct service cost line item definitions, such as equipment hire.	
<b><i>Total external direct service costs</i></b>	<b>Total external direct service costs expenditure</b>	
<b><i>Total Direct Care Costs (Internal and External)</i></b>	<b>Total internal and external direct service costs expenditure</b>	
<b>Care Management</b>		
Staff costs	Wages, allowances, leave, fringe benefits, superannuation, attending training, 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 management of providing services to clients.	Exclude any capital purchases of motor vehicles.
<b><i>Total care management</i></b>	<b>Total care management expenditure</b>	

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

<u>Home Care Data Definitions</u>	Definition & description Inclusions	Exclusions
<b>Administration &amp; support</b>		
Corporate recharge	Apportionment of administration costs from the Organisation's administration cost centre and/or corporate head office - if applicable.	
Staff costs	Wages, allowances, leave, fringe benefits, superannuation, attending training, 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	All other administration and support costs.	
<b>Total administration &amp; support</b>	Total administration & support expenditure	
<b>Depreciation</b>	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.
<b>TOTAL EXPENDITURE</b>	Total direct service costs + care management + administration & support + depreciation	
<b>OPERATING RESULT FOR THE YEAR</b>	Total revenue - total expenditure	
<b>Non-recurrent revenue</b>		
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.	
<b>Non-recurrent expenditure</b>		
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.
<b>NON-RECURRENT RESULT</b>	Total non-recurrent revenue - Total non-recurrent expenditure	
<b>TOTAL RESULT FOR THE YEAR</b>	Operating Result for the Year + Non-Recurrent Result	

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

Home Care Data Definitions	Definition & description Inclusions	Exclusions
<b>Overall Program Reconciliation</b>	<b>Important - unspent funds held relates to any unspent funds for clients held by both the Provider and Services Australia. This data will come from you client subledger system, not your general ledger</b>	
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.
<b>Unspent funds at end of current survey period</b>	<b>Total Funds Held and Received - Total Funds Returned and Spent</b>	
<b>Unspent funds held by Provider at end of current survey period</b>	This is the proportion of the client unspent funds held by the Provider. This will be an unspent funds liability on the Provider balance sheet.	
<b>Unspent funds held by Services Australia at end of current survey period</b>	This is the proportion of the client unspent funds held by Medicare Services Australia. This information will be recorded in the subledger system used to generate the client monthly statements.	
<b>CLIENT EXIT DATA</b>		
<b>Number of exits to residential care (current financial year)</b>	Number of clients that have exited to residential care during the current financial year.	
<b>Number of exits to other home care service providers (current financial year)</b>	Number of clients that have exited to other home care service providers during the current financial year.	
<b>Number of exits to clients that have passed away (current financial year)</b>	Number of clients that have passed away during the current financial year.	
<b>Number of exits for other reasons (current financial year)</b>	Number of clients that have exited for other reasons during the current financial year.	
<b>TOTAL NUMBER OF EXITS (current financial year)</b>	<b>Total clients exited in current financial year</b>	



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

Home Care Data Definitions	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 <b>any other hours worked or paid</b> , 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  
Registered nurses  
Enrolled and licensed nurses (registered with the NMBA)  
  
Personal care staff / other unlicensed nurses (including gardening and cleaning)  
Allied health  
Other employee staff  
Care management  
Administration & support services

-

Overtime (Internal Staff)

Direct service provision  
Registered nurses  
Enrolled and licensed nurses (registered with the NMBA)  
  
Personal care staff / other unlicensed nurses (including gardening and cleaning)  
Allied health  
Other employee staff  
Care management  
Administration & support services

-

Agency (Temporary replacement of internal staff )

Direct service provision  
Registered nurses  
Enrolled and licensed nurses (registered with the NMBA)  
  
Personal care staff / other unlicensed nurses (including gardening and cleaning)  
Allied health  
Other employee staff  
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
<b>Other (Internal staff non worked hours, leave and training)</b>		
Direct service provision		
Registered nurses		
Enrolled and licensed nurses (registered with the NMBA)		
Personal care staff / other unlicensed nurses (including gardening and cleaning)		
Allied health		
Other employee staff		
Care management		
Administration & support services		
<b>TOTAL INTERNAL PAID HOURS</b>		
<b>External Hours - Sub-contracted/Brokered Service hours</b>		
Direct service provision		
Registered nurses		
Enrolled and licensed nurses (registered with the NMBA)		
Personal care staff / other unlicensed nurses (including gardening and cleaning)		
Allied health		
Other employee staff		
Care management		
Administration & support services		
<b>Internal Staff Hours Charged to Client Statement</b>		
Direct service provision		
Care management		
<b>Average Hourly Rates of Pay</b>		
Registered Nurse	The average hourly rate of registered nurses employed by your organisation as per your employee award/agreements/contracts. This is the average hourly rates as per the award/agreement/contract and does not include any on-costs and penalties. For example - If you have employed 3 RNs at hourly rates of \$50/hr, \$50/hr and \$65/hr the average will be $[(\$50+\$50+\$65)]/3 = \$55/\text{hr}$ . The total number of hours worked by each employee will not impact this calculation.	
Enrolled and licensed nurses (registered with the NMBA)	The average hourly rate of Enrolled nurses (registered with the NMBA) employed by your organisation as per your employee award/agreements/contracts. This is the average hourly rates as per the award/agreement/contract and does not include any on-costs and penalties. For example - If you have employed 3 ENs at hourly rates of \$50/hr, \$50/hr and \$65/hr the average will be $[(\$50+\$50+\$65)]/3 = \$55/\text{hr}$ . The total number of hours worked by each employee will not impact this calculation.	
Personal care staff (including gardening and cleaning)	The average hourly rate of personal care workers (including gardening & cleaning)employed by your organisation as per your employee award/agreements/contracts. This is the average hourly rates as per the award/agreement/contract and does not include any on-costs and penalties. For example - If you have employed 3 PCWs (including gardening & cleaning) at hourly rates of \$50/hr, \$50/hr and \$65/hr the average will be $[(\$50+\$50+\$65)]/3 = \$55/\text{hr}$ . The total number of hours worked by each employee will not impact this calculation.	

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

Home Care Data Definitions	Definition & description Inclusions	Exclusions
Other direct care worker (excluding Allied Health)	The average hourly rate of all other direct care workers (excluding allied health) employed by your organisation as per your employee award/agreements/contracts. This is the average hourly rates as per the award/agreement/contract and does not include any on-costs and penalties. For example - If you have employed 3 Other Direct Care Workers (excluding Allied Health) at hourly rates of \$50/hr, \$50/hr and \$65/hr the average will be $[(\$50+\$50+\$65)]/3 = \$55/\text{hr}$ . The total number of hours worked by each employee will not impact this calculation.	
<b>Highest Rates of Pay</b>		
Registered Nurse	The highest hourly rate of registered nurses employed by your organisation as per your employee award/agreements/contracts. This is the highest hourly rates as per the <del>award/agreement/contract and does not include any on-costs and penalties.</del>	
Enrolled and licensed nurses (registered with the NMBA)	The highest hourly rate of Enrolled nurses (registered with the NMBA) employed by your organisation as per your employee award/agreements/contracts. This is the highest hourly rates as per the award/agreement/contract and does not include any on-costs and penalties.	
Personal care staff (including gardening and cleaning)	The highest hourly rate of personal care workers (including gardening & cleaning) employed by your organisation as per your employee award/agreements/contracts. This is the highest hourly rates as per the award/agreement/contract and does not include any on-costs and penalties.	
Other direct care worker (excluding Allied Health)	The highest hourly rate of all other direct care workers (excluding allied health) employed by your organisation as per your employee award/agreements/contracts. This is the highest hourly rates as per the award/agreement/contract and does not include any on-costs and penalties.	
<b>Lowest Rates of Pay</b>		
Registered Nurse	The lowest hourly rate of registered nurses employed by your organisation as per your employee award/agreements/contracts. This is the lowest hourly rates as per the <del>award/agreement/contract and does not include any on-costs and penalties.</del>	
Enrolled and licensed nurses (registered with the NMBA)	The lowest hourly rate of Enrolled nurses (registered with the NMBA) employed by your organisation as per your employee award/agreements/contracts. This is the lowest hourly rates as per the award/agreement/contract and does not include any on-costs and penalties.	
Personal care staff (including gardening and cleaning)	The lowest hourly rate of personal care workers (including gardening & cleaning) employed by your organisation as per your employee award/agreements/contracts. This is the lowest hourly rates as per the award/agreement/contract and does not include any on-costs and penalties.	
Other direct care worker (excluding Allied Health)	The lowest hourly rate of all other direct care workers (excluding allied health) employed by your organisation as per your employee award/agreements/contracts. This is the lowest hourly rates as per the award/agreement/contract and does not include any on-costs and penalties.	

**AGED CARE FINANCIAL PERFORMANCE SURVEY**  
**DEFINITIONS FOR DATA INPUT - APPROVED PROVIDER**

Approved Provider Definitions	Definition & description Inclusions	Exclusions
<b>Balance Sheet</b>		
<b>Assets</b>		
Cash and Cash Equivalents	<p>The value of a company's assets that are cash or can be converted into cash immediately.</p> <p>-Bank Accounts</p> <p>-Term Deposits</p>	
Financial Assets	<p>A financial asset is an asset whose value comes from a contractual claim and will be received within the next 12 months. These assets are frequently traded.</p> <p>-Investments in bonds</p> <p>-Equity issued by other entities</p>	
Trade Receivables (less Provision for Doubtful Debts)	<p>Trade receivables are amounts billed by a business to its customers when it delivers <u>goods or services to them in the ordinary course of business.</u></p>	
Refundable Resident Loans Receivable	<p>An accommodation payment / entry contribution that has been agreed to but has not yet been received by the company in relation to residential aged care / independent <u>living unit</u></p>	
Loans Receivable	<p>Any outstanding amount that has been lent and has not been repaid. This amount is the <u>total of Non related parties and related parties.</u></p>	
Non-related parties	<p>Any outstanding money owed to the company by a non-related party. A related party is a person or entity that is related to the entity that is preparing its financial statements <u>(referred to as the "reporting entity")</u></p>	
Related parties	<p>Any outstanding money owed to the company by a related party. A related party is a person or entity that is related to the entity that is preparing its financial statements <u>(referred to as the "reporting entity")</u></p>	
Capital Work in Progress	<p>Material that has entered the production process but is not yet a finished product including:</p> <p>-Residential Aged care building not yet completed</p> <p><u>-Independent living units being built but not yet completed</u></p>	
Property, Plant and Equipment	<p>A company asset that is vital to business operations but cannot be easily liquidated.</p> <p>-Land</p> <p>-Buildings</p> <p>-Plant/equipment/furniture/fixtures</p>	
Right of use assets	<p>Assets disclosed due to the adoption of AASB 16 Leases</p>	
Investment Properties	<p>Property that an entity holds to earn rental income and/or capital appreciation.</p> <p>-Independent Living Units</p> <p>-Commercial Properties</p>	
Intangible Assets	<p>An intangible asset is an asset that is not physical in nature.</p> <p>-Goodwill</p> <p>-Bed licences</p> <p>-Software Licenses</p> <p>-Patents</p> <p><u>-Trade marks</u></p>	
Other Assets	<p>All other assets not included above</p>	
<b>Total Assets</b>	<b>Total Assets</b>	

**AGED CARE FINANCIAL PERFORMANCE SURVEY  
DEFINITIONS FOR DATA INPUT - APPROVED PROVIDER**

Approved Provider Definitions	Definition & description Inclusions	Exclusions
<b>Liabilities</b>		
Refundable Resident Loans Payable	An accommodation payment / entry contribution that has been agreed to, both received and not received, by the company in relation to residential aged care / independent living unit. <del>-Bank Accounts</del> <del>-Term Deposits</del>	
External Borrowings	Any outstanding amount that has been loaned to the organisation and has not been repaid. This amount is the total of Non-related parties and related parties.	
Non-related parties	Secured and unsecured borrowing from a non-related party. (such as financial institution) A related party is a person or entity that is related to the entity that is preparing its financial statements (referred to as the "reporting entity")	
Related parties	Secured and unsecured borrowing from a related party. A related party is a person or entity that is related to the entity that is preparing its financial statements (referred to as the "reporting entity")	
Employee benefits / provisions	Liabilities for wages and salaries, including non-monetary benefits. <del>-Annual Leave</del> <del>-Long service leave</del> <del>-Sick leave</del> <del>-Other employee costs</del>	
Unspent Home Care Package Funds	Funds that have been received as a home care package that have not yet been spent	
Unspent CHSP Grants	CHSP and other unexpended grants due to be repaid to the Government	
Lease Liabilities	Lease liability disclosed as a result of adoption of AASB 16	
Other Liabilities	All other liabilities that cannot be allocated in the above items.	
<i>Total Liabilities</i>	Total Liabilities	
<b>Net Assets</b>		
	Net Assets	
<b>Equity</b>		
Issued capital and contributed funds	The total value of shares/contributed funds that has been provided by the organisation's shareholders/members against cash or some other consideration	
Reserves	Opening reserves balance plus current year revaluations	
Retained Earnings (Losses)	Aggregate amount of retained earnings - carried over from previous year plus current year	
<b>Total Equity</b>	Total Equity	



**AGED CARE FINANCIAL PERFORMANCE SURVEY  
DEFINITIONS FOR DATA INPUT - APPROVED PROVIDER**

Approved Provider Definitions	Definition & description Inclusions	Exclusions
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**Profit and Loss Statement**

Income	
Operating Income	Income derived from goods and services the company provides.
Investment and Interest Income	Income actually received from investment assets. -Stocks -Mutual funds -Capital gains -Dividends <del>Sales of securities</del>
Fair Value Gains	This item can also have the following names: - Net gain on revaluation of assets - Gain on revaluation of assets - Unrealised Gain - Asset Revaluation - Asset Remeasurement - Change in Fair Value - Initial Recognition of Assets - Fair Value Adjustment <del>Increase in Fair Value</del>
Other Income	All other income that cannot be allocated in the above items.
<b>Total Income</b>	<b>Total Income</b>

Do not include if the amount was recorded as Other Comprehensive Income.

Expenses	
Salaries and Employee Benefits	This expense item should include the payment of following amounts: - Salaries and superannuation - Agency and Contract Staff - Bonuses, incentive pay and commissions - Allowances and reimbursements - Annual Leave, long service leave, medical leave - Leave provisions - Termination payments, retirement payments and leave encashment - Volunteer Costs - Workers' Compensation - Fringe Benefits Tax/salary sacrifice - Payroll tax - Uniforms, laundry reimbursements
Management Fees	The amount of expenses paid to a related or non-related party to govern and manage operations, including Corporate recharge. Corporate recharge refers to the apportionment of administration costs from the organisations administration shared services and/or corporate head office.

Staff training and development

**AGED CARE FINANCIAL PERFORMANCE SURVEY  
DEFINITIONS FOR DATA INPUT - APPROVED PROVIDER**

Approved Provider Definitions	Definition & description Inclusions	Exclusions
Depreciation and Amortisation	Depreciation: The decrease in value of assets (fair value depreciation) and the allocation of the cost of assets to periods in which the assets are used -Land -Buildings -Plant/equipment/furniture/fixtures -Motor Vehicles Amortisation: Allocating the cost of an intangible asset over a period of time -Goodwill -Patents -Trademarks -Copyrights	Depreciation on Right of Use Assets as per AASB 16
Depreciation on Right of Use Assets - AASB 16	Depreciation on Right of Use Asset as per AASB16	
Amortisation and impairment of Bed Licenses	The value of amortisation and impairment of bed licenses written off within the financial year	
Finance Expenses	Interest paid to a related or non-related party -Bank loan -Credit card -Un-refunded refundable deposit	Interest on Right of Use Liabilities as per AASB 16
Interest on Lease Liabilities - AASB 16	Interest expense on lease liabilities as per AASB16	
Rent - Not Captured by AASB 16	Amount paid under a tenancy agreement for use of a premises, not captured by AASB 16	
Fair Value Losses (including Impairment)	This item can also have the following names: - Net loss on revaluation of assets - Unrealised Loss - Asset Revaluation Decrease/Decrement - Asset Impairment - Decrease in Fair Value	The amount if it was recorded as Other Comprehensive Income
Other Expenses	All other expenses that cannot be allocated in the above items.	
<b>Total Expenses</b>	<b>Total Expenses</b>	

**AGED CARE FINANCIAL PERFORMANCE SURVEY  
DEFINITIONS FOR DATA INPUT - APPROVED PROVIDER**

Approved Provider Definitions	Definition & description Inclusions	Exclusions
Net Profit/(Loss) Before Tax		
External Lines of Credit		
Drawn	The drawn amount of a line of credit extended by a bank or other financial institution to the organisation.	
Undrawn	The undrawn amount of a line of credit extended by a bank or other financial institution to the organisation.	
Key ratios		
Liquidity ratio	Liquidity Ratio = (Cash and Cash Equivalents + Financial Assets) ÷ (Total Liabilities - Refundable Loans Receivable - Lease Liabilities)	
Capital adequacy ratio	Capital Adequacy Ratio = (Net Assets - Intangible Assets) ÷ (Total Assets - Intangible Assets)	
Average Hourly Rates of Pay		
Registered Nurse	Average hourly rate of registered nurses employed by your organisation as per your employee award/agreements/contracts. This is the average hourly rates as per the award/agreement/contract and does not include any on-costs and penalties.	
Enrolled and licensed nurses (registered with the NMBA)	Average hourly rate of Enrolled and licensed nurses (registered with the NMBA) employed by your organisation as per your employee award/agreements/contracts. This is the average hourly rates as per the award/agreement/contract and does not include any on-costs and penalties	
Personal care staff /Assistants In Nursing	Average hourly rate of Personal care staff/Assistants In Nursing employed by your organisation as per your employee award/agreements/contracts. This is the average hourly rates as per the award/agreement/contract and does not include any on-costs and penalties	

## Appendix A

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

#### Care Related Subsidy:

##### Base Care Tariff

- Fixed subsidy - class 1
- Fixed subsidy - class 2
- Fixed subsidy - class 3L
- Fixed subsidy - class 3H
- Fixed subsidy - class 4
- Fixed subsidy - class 5
- Fixed subsidy - class 6
- Fixed subsidy - class 7
- Variable subsidy - permanent
- Variable subsidy - respite
- Transitional aged care place subsidy
- Short term restorative aged care place subsidy
- Conditional adjusted payments
- Income tested subsidy reduction amount (*Reduces AN ACC – Residents pay the offset under means-tested care fees*)
- Means tested subsidy reduction amount (*Reduces AN ACC – Residents pay the offset under means-tested care fees*)
- Extra service subsidy reductions

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**AGED CARE FINANCIAL PERFORMANCE SURVEY**

Care Related Supplements:

- Initial entry adjustment payment
- Oxygen supplement
- Enteral feeding supplement
- Adjusted subsidy reduction supplement
- Veterans supplement
- Clean energy 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
- 24/7 Nursing 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)*