

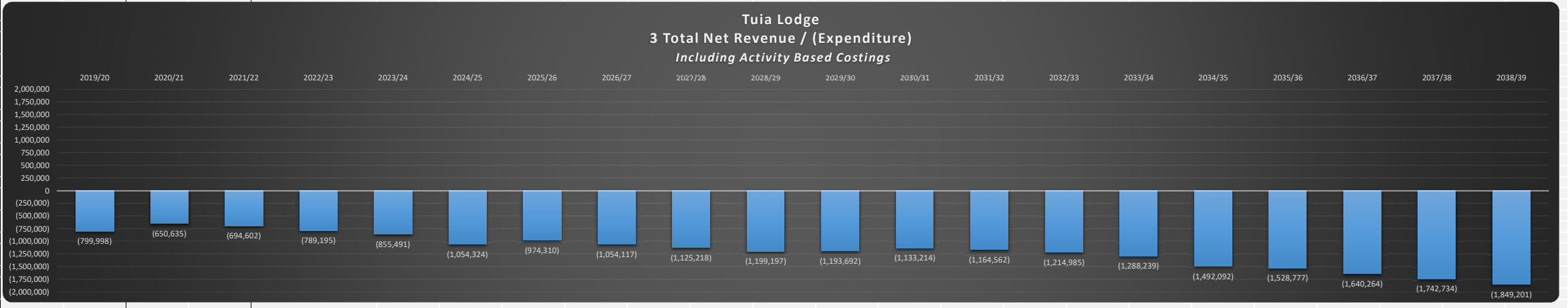
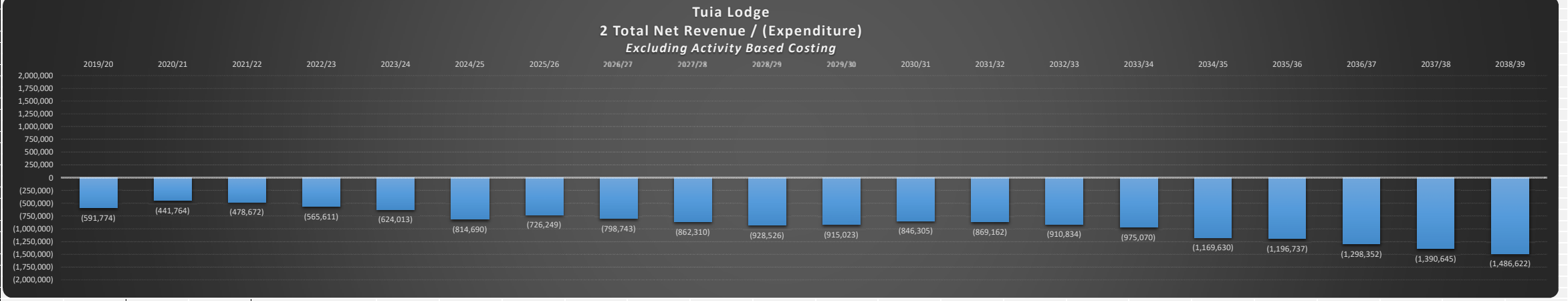
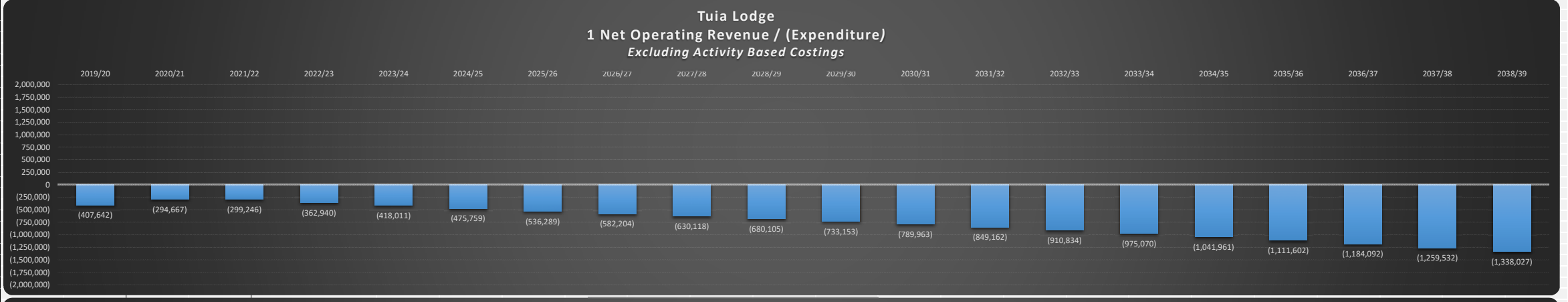
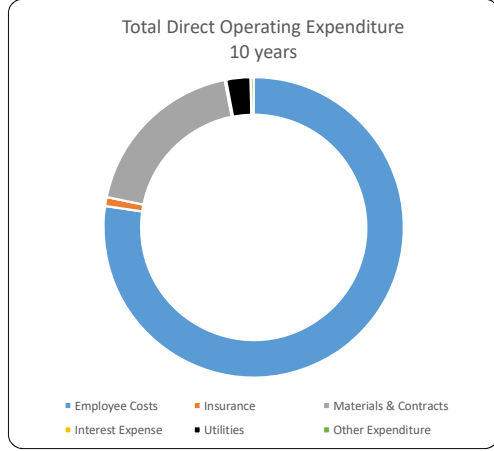


# Aged Care Services Review Financial Report

March 2020

Aged Care Services - Summary

	10 Years		20 Years		0	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Net Present Value	Total 10 Years	Net Present Value	Total 20 Years	2019/20	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39
<b>Tuia Lodge</b>					Adopted Budget	Revised Budget																			
Operating Expenditure	(41,095,491)	(46,674,039)	(83,936,942)	(109,910,069)	(3,216,731)	(3,338,334)	(3,811,917)	(4,442,372)	(4,588,228)	(4,727,091)	(4,870,293)	(5,017,972)	(5,152,765)	(5,291,320)	(5,433,746)	(5,581,068)	(5,734,022)	(5,891,271)	(6,052,940)	(6,219,155)	(6,390,050)	(6,565,757)	(6,746,418)	(6,932,175)	(7,123,176)
Operating Revenue	38,375,668	41,987,059	78,625,448	95,029,693	3,572,247	2,930,692	3,517,250	4,143,127	4,225,289	4,309,080	4,394,534	4,481,683	4,570,561	4,661,202	4,753,642	4,847,915	4,944,058	5,042,109	5,142,105	5,244,085	5,348,088	5,454,155	5,562,326	5,672,643	5,785,149
<b>1 * Net Operating Revenue / (Expenditure) (Excluding Activity Based Costing)</b>	(2,719,823)	(4,686,980)	(5,311,494)	(14,880,376)	355,516	(407,642)	(299,246)	(299,246)	(362,940)	(418,011)	(475,759)	(536,289)	(582,204)	(630,118)	(680,105)	(733,153)	(789,963)	(849,162)	(910,834)	(975,070)	(1,041,961)	(1,111,602)	(1,184,092)	(1,259,532)	(1,338,027)
Non Operating Expenditure	(4,675,040)	(4,992,238)	(5,847,790)	(6,583,479)	(775,402)	(775,402)	(1,231,161)	(564,323)	(289,266)	(294,329)	(558,533)	(258,881)	(310,272)	(339,750)	(370,321)	(295,017)	(62,682)	(20,000)	0	0	(255,337)	(170,269)	(228,519)	(262,226)	(297,189)
Non Operating Revenue	2,722,729	2,846,865	3,252,924	3,573,124	591,270	591,270	1,084,064	384,897	86,595	88,326	219,602	68,921	93,733	107,558	121,899	113,147	6,341	0	0	0	127,669	85,135	114,260	131,113	148,595
<b>2 * Total Net Revenue (Expenditure) (Excluding Activity Based Costing)</b>	(1,952,311)	(2,145,372)	(2,594,866)	(3,010,354)	(184,132)	(184,132)	(147,097)	(179,426)	(202,671)	(206,002)	(338,931)	(189,960)	(216,539)	(232,192)	(248,422)	(181,870)	(56,341)	(20,000)	0	0	(127,669)	(85,135)	(114,260)	(131,113)	(148,595)
<b>3 * Total Net Revenue (Expenditure) (Including Activity Based Costing)</b>	(4,672,134)	(6,832,352)	(7,906,360)	(17,890,730)	171,384	(591,774)	(441,764)	(478,672)	(565,611)	(624,013)	(814,690)	(726,249)	(798,743)	(862,310)	(928,526)	(915,023)	(846,305)	(869,162)	(910,834)	(975,070)	(1,169,630)	(1,196,737)	(1,298,352)	(1,390,645)	(1,486,622)
Indirect Expenditure (Activity Based Costings)	(1,257,839)	(2,364,734)	(2,606,788)	(5,554,115)	(255,303)	(208,224)	(208,871)	(215,930)	(223,585)	(231,478)	(239,633)	(248,061)	(255,374)	(262,908)	(270,670)	(278,668)	(286,909)	(295,401)	(304,151)	(313,169)	(322,462)	(332,040)	(341,913)	(352,089)	(362,580)
<b>* Excludes Non Cash Transactions (Depreciation, P&amp;L on Asset Disposal)</b>																									
Non Cash Transactions - Depreciation, P&L on Asset Disposals	N/A	(2,152,830)	N/A	(4,305,660)	(27,283)	(215,283)	(215,283)	(215,283)	(215,283)	(215,283)	(215,283)	(215,283)	(215,283)	(215,283)	(215,283)	(215,283)	(215,283)	(215,283)	(215,283)	(215,283)	(215,283)	(215,283)	(215,283)	(215,283)	(215,283)







Appendix 1  
Price Indexations

Note	0	1	2	3	4	6	6	7	8	9	10	11	12	13	14	15	16	17	18	19						
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39						
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$						
Consumer Price Index (CPI)	1	N/A	2.00%	2.50%	2.50%	3.28%	3.28%	3.28%	3.28%	3.28%	3.28%	3.28%	3.28%	3.28%	3.28%	3.28%	3.28%	3.28%	3.28%	3.28%	3.28%					
Wage Price Index (WPI)	2	N/A	2.00%	3.00%	3.25%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%					
Building Construction/Maintenance	3	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%					
Parks & Reserves Construction/Maintenance	4	N/A	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%					
Workers Compensation Insurance	5	N/A	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%					
Property Insurance	6	N/A	5.63%	5.63%	5.63%	5.63%	5.63%	5.63%	5.63%	5.63%	5.63%	5.63%	5.63%	5.63%	5.63%	5.63%	5.63%	5.63%	5.63%	5.63%	5.63%					
Public Liability Insurance	7	N/A	4.74%	4.74%	4.74%	4.74%	4.74%	4.74%	4.74%	4.74%	4.74%	4.74%	4.74%	4.74%	4.74%	4.74%	4.74%	4.74%	4.74%	4.74%	4.74%					
Medical Malpractice Insurance	8	N/A	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%					
Superannuation Guarantee Rate	9	9.50%	9.50%	10.00%	10.50%	11.00%	11.50%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%					
Basic Daily Care Fee	10	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%					
Note																										
1	Consumer Price Index: Perth	2020/21 - 2022/23	Source: 2019/20 Western Australia State Budget. 2019/20 Economic and Fiscal Outlook (page 2), Key Budget Assumptions																							
1	Consumer Price Index: Perth	2023/24 +	20 Year Historical Average	Dec 1999: 68.3																	Dec 2019: 113.1	3.28%	Source: Australian Bureau of Statistics			
2	Wage Price Index: 2020/21 - 2022/23	Source: 2019/20 Western Australia State Budget. 2019/20 Economic and Fiscal Outlook (page 2), Key Budget Assumptions																								
2	Wage Price Index: Western Australia	2023/24 +	10 Year Historical Average	Dec 2009: 102.9																	Dec 2019: 132.3	2.86%	Source: Australian Bureau of Statistics			
3	Source: Shire of Donnybrook Balingup, Asset Management Plan - Buildings																									
4	Source: Shire of Donnybrook Balingup, Asset Management Plan - Parks & Reserves																									
5	Source: Local Government Insurance Services. Shire of Donnybrook Balingup 2019/20 Premium (% of total Salaries, Wages and Superannuation)																									
6	Source: 10 year average premium increase. Shire Donnybrook Balingup																									
7	Source: 10 year average premium increase. Shire Donnybrook Balingup																									
8	Source: 5 year average premium increase. Shire Donnybrook Balingup																									
9	Source: Australian Taxation Office. Super Guarantee Percentage <a href="https://www.ato.gov.au/rates/key-superannuation-rates-and-thresholds/?anchor=Superguaranteepercentage#Superguaranteepercentage">https://www.ato.gov.au/rates/key-superannuation-rates-and-thresholds/?anchor=Superguaranteepercentage#Superguaranteepercentage</a>																									
10	Source: Australian Government Department of Health - Schedule of Fees and Charges for Residential and Home Care: From 1-7-14 to 20 9-15														9.50% Five year average fee indexation.		1.90% Annualised 5 years average									

## Appendix 2 Employee Costs

Note	Indexation		2019/20	NPV 10 years	NPV 20 years	Revised Budget																		
						0 2019/20	1 2020/21	2 2021/22	3 2022/23	4 2023/24	5 2024/25	6 2025/26	7 2026/27	8 2027/28	9 2028/29	10 2029/30	11 2030/31	12 2031/32	13 2032/33	14 2033/34	15 2034/35	16 2035/36	17 2036/37	18 2037/38
<b>Salaries &amp; Wages - Tuia Lodge</b>																								
1	Salaries & Wages (Including Leave Loading)		2,173,063																					
2	Full Time Equivalent Employees (FTE) - Tuia Lodge		36.28			36.28	41.00	46.37	46.37	46.37	46.37	46.37	46.37	46.37	46.37	46.37	46.37	46.37	46.37	46.37	46.37	46.37	46.37	
Append 1	Wage Price Index						2.00%	3.00%	3.25%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%	
	Average Wage per FTE		59,897			59,897	61,095	62,928	64,973	66,831	68,743	70,709	72,731	74,811	76,951	79,151	81,415	83,744	86,139	88,602	91,136	93,743	96,424	
	Salaries & Wages	FTE + Wage Price Index				2,173,063	2,504,892	2,917,961	3,012,795	3,098,961	3,187,591	3,278,756	3,372,529	3,468,983	3,568,196	3,670,246	3,775,216	3,883,187	3,994,246	4,108,481	4,225,984	4,346,847	4,471,167	
	<b>Total</b>					<b>2,173,063</b>	<b>2,504,892</b>	<b>2,917,961</b>	<b>3,012,795</b>	<b>3,098,961</b>	<b>3,187,591</b>	<b>3,278,756</b>	<b>3,372,529</b>	<b>3,468,983</b>	<b>3,568,196</b>	<b>3,670,246</b>	<b>3,775,216</b>	<b>3,883,187</b>	<b>3,994,246</b>	<b>4,108,481</b>	<b>4,225,984</b>	<b>4,346,847</b>	<b>4,471,167</b>	
	Net Present Value	Salaries & Wages		26,726,899	54,410,975	2,173,063	2,455,777	2,750,458	2,737,155	2,768,408	2,768,408	2,768,408	2,768,408	2,768,408	2,768,408	2,768,408	2,768,408	2,768,408	2,768,408	2,768,408	2,768,408	2,768,408	2,768,408	
<b>Superannuation - Tuia Lodge</b>																								
Append 1	Superannuation Guarantee Rate	Superannuation Guarantee					9.50%	10.00%	10.50%	11.00%	11.50%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	
	Superannuation - Direct					226,830	237,965	291,796	316,343	340,886	366,573	393,451	404,703	416,278	428,184	440,430	453,026	465,982	479,310	493,018	507,118	521,622	536,540	
	<b>Total</b>					<b>226,830</b>	<b>237,965</b>	<b>291,796</b>	<b>316,343</b>	<b>340,886</b>	<b>366,573</b>	<b>393,451</b>	<b>404,703</b>	<b>416,278</b>	<b>428,184</b>	<b>440,430</b>	<b>453,026</b>	<b>465,982</b>	<b>479,310</b>	<b>493,018</b>	<b>507,118</b>	<b>521,622</b>	<b>536,540</b>	
	Net Present Value	Superannuation		2,974,303	6,296,392	226,830	233,299	275,046	287,401	304,525	318,367	332,209	332,209	332,209	332,209	332,209	332,209	332,209	332,209	332,209	332,209	332,209	332,209	
<b>Staff Training - Tuia Lodge</b>																								
	\$ pa / per FTE	CPI				413	422	432	443	458	473	488	504	521	538	555	574	592	612	632	653	674	696	
	Staff Training	Total				15,000	17,291	20,044	20,545	21,219	21,915	22,634	23,376	24,143	24,935	25,753	26,597	27,470	28,371	29,301	30,262	31,255	32,280	
<b>Employee Allowances - Tuia Lodge</b>																								
	Uniform / Laundry Allow \$ pa / per FTE	CPI				551	562	576	591	610	630	651	672	694	717	740	765	790	816	843	870	899	928	
	Uniform / Laundry Allowance	FTE + CPI				20,000	23,054	26,725	27,394	28,292	29,220	30,178	31,168	32,191	33,246	34,337	35,463	36,626	37,828	39,068	40,350	41,673	43,040	
	Vehicle Allowance	Indexed CPI				8,400	8,568	8,782	9,002	9,297	9,602	9,917	10,242	10,578	10,925	11,283	11,654	12,036	12,431	12,838	13,259	13,694	14,143	
	Other Allowances	Indexed CPI				1,500	1,530	1,568	1,607	1,660	1,715	1,771	1,829	1,889	1,951	2,015	2,081	2,149	2,220	2,293	2,368	2,445	2,526	
	<b>Total</b>					<b>29,900</b>	<b>33,152</b>	<b>37,076</b>	<b>38,003</b>	<b>39,249</b>	<b>40,537</b>	<b>41,866</b>	<b>43,239</b>	<b>44,658</b>	<b>46,122</b>	<b>47,635</b>	<b>49,198</b>	<b>50,811</b>	<b>52,478</b>	<b>54,199</b>	<b>55,977</b>	<b>57,813</b>		
<b>Staff Uniforms (Care Staff) - Tuia Lodge</b>																								
	Uniform / Laundry Allow \$ pa per FTE	CPI				138	141	144	148	153	158	163	168	174	179	185	191	197	204	211	218	225		
	2 x tops pa/per Carer employee					5,000	5,764	6,681	6,848	7,073	7,305	7,545	7,792	8,048	8,312	8,584	8,866	9,157	9,457	9,767	10,087	10,418		
<b>Employee Costs - Other</b>																								
	Staff Dinner Function	CPI				2,896	2,954	3,028	3,103	3,205	3,310	3,419	3,531	3,647	3,767	3,890	4,018	4,149	4,286	4,426	4,571	4,721		
	Recreation Centre Memberships	CPI				1,500	1,530	1,568	1,607	1,660	1,715	1,771	1,829	1,889	1,951	2,015	2,081	2,149	2,220	2,293	2,368	2,445		
	Staff Incentives	CPI				1,500	1,530	1,568	1,607	1,660	1,715	1,771	1,829	1,889	1,951	2,015	2,081	2,149	2,220	2,293	2,368	2,445		
	<b>Total</b>					<b>5,896</b>	<b>6,014</b>	<b>6,164</b>	<b>6,318</b>	<b>6,526</b>	<b>6,740</b>	<b>6,961</b>	<b>7,189</b>	<b>7,425</b>	<b>7,668</b>	<b>7,920</b>	<b>8,180</b>	<b>8,448</b>	<b>8,725</b>	<b>9,011</b>	<b>9,307</b>	<b>9,612</b>		
<b>Employment Medical / Reports - Tuia Lodge</b>																								
3	Pre Employment Medicals	CPI				2,250	2,295	2,352	2,411	2,490	2,572	2,656	2,743	2,833	2,926	3,022	3,121	3,224	3,330	3,439	3,552	3,668		
4	Police Clearances	CPI				750	765	784	804	830	857	885	914	944	975	1,007	1,040	1,075	1,110	1,146	1,184	1,223		
	<b>Total</b>					<b>3,000</b>	<b>3,060</b>	<b>3,137</b>	<b>3,215</b>	<b>3,320</b>	<b>3,429</b>	<b>3,542</b>	<b>3,658</b>	<b>3,778</b>	<b>3,902</b>	<b>4,030</b>	<b>4,162</b>	<b>4,298</b>	<b>4,439</b>	<b>4,585</b>	<b>4,735</b>	<b>4,891</b>		
<b>Note</b>																								
1	Source: Shire of Donnybrook Balingup 2019/20 Annual Budget - Tuia Lodge																							
2	Source: Shire of Donnybrook Balingup 2019/20 Workforce Plan - Tuia Lodge																							
3	Pre Employment Medicals					\$150 Each																15 pa		
4	Police Clearances					\$50 Each																15 pa		

Appendix 3  
Insurance

Note			10	4	3	2	1	0	10 yr Average	4 yr Average	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
			2009/10	2015/16	2016/17	2017/18	2018/19	2019/20	Indexation pa	Indexation pa	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39
<b>Insurance - Tuia Lodge</b>										Revised Budget																				
	Property		7,051	11,684	14,614	14,613	11,832	12,188	5.63%	1.06%	12,032	13,980	17,115	18,078	19,095	20,169	21,304	22,502	23,768	25,105	26,517	28,009	29,585	31,249	33,007	34,863	36,825	38,896	41,084	43,395
	Public Liability		7,498	9,450	11,922	10,663	11,058	11,914	4.74%	5.96%	11,964	13,784	16,734	17,528	18,358	19,228	20,140	21,094	22,094	23,141	24,238	25,387	26,590	27,850	29,170	30,553	32,001	33,518	35,107	36,771
	Medical Malpractice		N/A	5,842	3,452	5,250	5,645	6,000	0.67%		6,000	6,644	7,753	7,805	7,857	7,909	7,962	8,016	8,069	8,123	8,178	8,233	8,288	8,343	8,399	8,455	8,512	8,569	8,626	8,684
	<b>Total</b>			<b>26,976</b>	<b>29,988</b>	<b>30,526</b>	<b>28,535</b>	<b>30,102</b>			<b>29,996</b>	<b>34,408</b>	<b>41,602</b>	<b>43,410</b>	<b>45,310</b>	<b>47,307</b>	<b>49,406</b>	<b>51,612</b>	<b>53,932</b>	<b>56,370</b>	<b>58,933</b>	<b>61,628</b>	<b>64,462</b>	<b>67,442</b>	<b>70,576</b>	<b>73,872</b>	<b>77,338</b>	<b>80,983</b>	<b>84,817</b>	<b>88,850</b>
<b>Workers Compensation Insurance - Tuia Lodge</b>																														
Append 1	Workers Compensation	Premium Rate							10 years	20 years		3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	
	Workers Compensation	Premium									82,172	104,229	121,971	126,507	130,714	135,058	139,544	143,535	147,640	151,862	156,206	160,673	165,268	169,995	174,857	179,858	185,002	190,293	195,735	201,333
	<b>Total</b>								<b>1,283,232</b>	<b>3,062,452</b>	<b>82,172</b>	<b>104,229</b>	<b>121,971</b>	<b>126,507</b>	<b>130,714</b>	<b>135,058</b>	<b>139,544</b>	<b>143,535</b>	<b>147,640</b>	<b>151,862</b>	<b>156,206</b>	<b>160,673</b>	<b>165,268</b>	<b>169,995</b>	<b>174,857</b>	<b>179,858</b>	<b>185,002</b>	<b>190,293</b>	<b>195,735</b>	<b>201,333</b>
	Net Present Value								1,073,818	2,106,800	82,172	100,413	113,204	113,116	112,599	112,082	111,565	110,554	109,553	108,561	107,578	106,604	105,638	104,682	103,734	102,794	101,863	100,941	100,027	99,121

Appendix 4  
Utilities

Note		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39	
<b>Electricity &amp; Gas - Tuia Lodge</b>		Revised Budget																				
	Electricity	Indexed CPI	55,000	61,710	73,316	75,149	77,613	80,159	82,788	85,504	88,308	91,205	94,196	97,286	100,477	103,773	107,176	110,692	114,323	118,072	121,945	125,945
	Gas	Indexed CPI	9,800	10,996	13,064	13,390	13,829	14,283	14,751	15,235	15,735	16,251	16,784	17,335	17,903	18,490	19,097	19,723	20,370	21,038	21,728	22,441
		Total	64,800	72,706	86,379	88,539	91,443	94,442	97,540	100,739	104,043	107,456	110,981	114,621	118,380	122,263	126,273	130,415	134,693	139,111	143,673	148,386
<b>Water - Tuia Lodge</b>																						
	Water	Indexed CPI	15,500	17,391	20,662	21,178	21,873	22,590	23,331	24,097	24,887	25,703	26,546	27,417	28,316	29,245	30,204	31,195	32,218	33,275	34,366	35,494
<b>Sewerage - Tuia Lodge</b>																						
	Sewerage	Indexed CPI	7,200	8,078	9,598	9,838	10,160	10,494	10,838	11,193	11,560	11,940	12,331	12,736	13,153	13,585	14,030	14,491	14,966	15,457	15,964	16,487



## Appendix 5 Activity Based Costings

Note	Indexation		NPV	NPV	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
			10 years	20 years	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39	
<b>Activity Based Costings - Tuia Lodge</b>					Revised Budget																				
1	Admin Salaries Reallocated (105460)	Wage Price Index	(1,257,839)	(2,606,788)	(126,377)	(128,905)	(132,772)	(137,087)	(141,007)	(145,040)	(149,188)	(153,455)	(157,844)	(162,358)	(167,002)	(171,778)	(176,691)	(181,744)	(186,942)	(192,289)	(197,788)	(203,445)	(209,263)	(215,248)	
1	Admin Superannuation Reallocated (105560)	Wage Price Index	(140,086)	(301,960)	(13,709)	(12,246)	(13,277)	(14,394)	(15,511)	(16,680)	(17,903)	(18,415)	(18,941)	(19,483)	(20,040)	(20,613)	(21,203)	(21,809)	(22,433)	(23,075)	(23,735)	(24,413)	(25,112)	(25,830)	
1	Admin Employee Costs Reallocated (105660)	CPI	(138,812)	(295,302)	(13,686)	(13,960)	(14,309)	(14,666)	(15,147)	(15,644)	(16,157)	(16,687)	(17,235)	(17,800)	(18,384)	(18,987)	(19,610)	(20,253)	(20,917)	(21,603)	(22,312)	(23,044)	(23,800)	(24,580)	
1	Computer Costs Reallocated (105760)	CPI	(444,246)	(945,069)	(43,800)	(44,676)	(45,793)	(46,938)	(48,477)	(50,067)	(51,710)	(53,406)	(55,157)	(56,966)	(58,835)	(60,765)	(62,758)	(64,816)	(66,942)	(69,138)	(71,406)	(73,748)	(76,167)	(78,665)	
1	Admin Building Costs Reallocated (105860)	CPI	(63,128)	(134,295)	(6,224)	(6,348)	(6,507)	(6,670)	(6,889)	(7,115)	(7,348)	(7,589)	(7,838)	(8,095)	(8,360)	(8,635)	(8,918)	(9,210)	(9,513)	(9,825)	(10,147)	(10,480)	(10,823)	(11,178)	
1	General Admin Costs Reallocated (105960)	CPI	(44,911)	(95,543)	(4,428)	(4,517)	(4,629)	(4,745)	(4,901)	(5,062)	(5,228)	(5,399)	(5,576)	(5,759)	(5,948)	(6,143)	(6,345)	(6,553)	(6,768)	(6,990)	(7,219)	(7,456)	(7,700)	(7,953)	
1	Aged Care Services Reimbursed (171330) - Revenue	CPI	1,197,392	2,394,784	122,134	124,577	127,068	129,610	132,202	134,846	137,543	140,294	143,099	145,961	148,881	151,858	154,895	157,993	161,153	164,376	167,664	171,017	174,437	177,926	
1	Employee Costs Age Care Services - Wages	Wage Price Index	(1,079,533)	(2,212,603)	(109,930)	(112,019)	(114,147)	(116,316)	(118,526)	(120,778)	(123,073)	(125,411)	(127,794)	(130,222)	(132,696)	(135,217)	(137,786)	(140,404)	(143,072)	(145,790)	(148,560)	(151,383)	(154,259)	(157,190)	
1	Employee Costs Age Care Services - Leave Loading	CPI	(1,192)	(2,663)	(124)	(136)	(149)	(165)	(183)	(204)	(229)	(256)	(287)	(321)	(360)	(403)	(452)	(506)	(566)	(634)	(711)	(796)	(891)	(998)	
1	Employee Costs Age Care Services - Vehicle Allowance	CPI	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1	Employee Costs Age Care Services - Superannuation	WPI + Super Guarantee	(134,057)	(307,620)	(12,080)	(10,642)	(11,415)	(12,213)	(13,038)	(13,889)	(14,769)	(15,049)	(15,335)	(15,627)	(15,924)	(16,226)	(16,534)	(16,849)	(17,169)	(17,495)	(17,827)	(18,166)	(18,511)	(18,863)	
					(208,224)	(208,871)	(215,930)	(223,585)	(231,478)	(239,633)	(248,061)	(255,374)	(262,908)	(270,670)	(278,668)	(286,909)	(295,401)	(304,151)	(313,169)	(322,462)	(332,040)	(341,913)	(352,089)	(362,580)	
<b>Activity Based Costings - Tuia Lodge - NPV Calculation</b>																									
	Admin Salaries Reallocated (105460)	NPV	(1,257,839)	(2,606,788)	(126,377)	(125,150)	(124,545)	(125,967)	(125,967)	(125,967)	(125,967)	(125,967)	(125,967)	(125,967)	(125,967)	(125,967)	(125,967)	(125,967)	(125,967)	(125,967)	(125,967)	(125,967)	(125,967)	(125,967)	(215,248)
	Admin Superannuation Reallocated (105560)	NPV	(140,086)	(301,960)	(13,709)	(11,889)	(12,454)	(13,227)	(13,856)	(14,486)	(15,116)	(15,116)	(15,116)	(15,116)	(15,116)	(15,116)	(15,116)	(15,116)	(15,116)	(15,116)	(15,116)	(15,116)	(15,116)	(15,116)	(25,830)
	Employee Costs Age Care Services - Wages	NPV	(1,079,533)	(2,212,603)	(95,000)	(109,822)	(109,715)	(109,607)	(109,500)	(109,392)	(109,285)	(109,178)	(109,071)	(108,964)	(108,857)	(108,750)	(108,644)	(108,537)	(108,431)	(108,324)	(108,218)	(108,112)	(108,006)	(107,899)	(157,190)
Note	1	Source: 2019/20 Shire of Donnybrook Balingup Annual Budget - Tuia Lodge																							

### Appendix 6

#### Beds

Note		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39
<b>Tuia Lodge</b>																					
	General Residential Rooms	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36
	Dementia Rooms	4	8	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14
	Palliative Suite	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
	<b>Total</b>	<b>40</b>	<b>44</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>
	Bed increase from preceding year		4	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Bed increase % from preceding year		10.00%	15.91%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%