

MTHCS
Mallee Track Health and Community Service

2025-2026

ANNUAL REPORT

Acknowledgement to Traditional Owners

"We would like to acknowledge and extend our appreciation for the Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagulk peoples of the Wotjobaluk Nations, the traditional owners of the land that we live, play and work on and all other lands represented. We recognise that these lands have always been places of healing, learning and caring for elders. We pay our respects to leaders and Elders past, present and emerging for they hold the memories, the traditions, the culture and the hopes of all Indigenous Peoples. We express our gratitude in sharing of this land, our sorrow for the personal, spiritual and cultural costs of that sharing and our hope that we may walk forward together in harmony and in the spirit of healing."

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Manner of establishment and the relevant Ministers

All data published in this annual report was accurate at the time of publication. Data may be subject to change following audit and data verification processes that may not have been finalised at the time of publication.

Establishment:

Mallee Track Health and Community Service (MTHCS) was established in 1997, as one of seven Multi-Purpose Services established in Victoria under Part 4A of the Health Services Act (HSA). In 2011 Sea Lake and District Health Service merged with MTHCS.

Responsible Ministers:

Minister for Health
Minister for Ambulance Services
The Hon Mary-Anne Thomas MP
(1 July 2025 to 15 April 2026)

Minister for Health
Minister for Ambulance Services
Minister for Water
Hon Harriet Shing MP
(15 April 2026 to 30 June 2026)

Minister for Health Infrastructure
The Hon Melissa Horne MP
(1 July 2025 to 30 June 2026)

Minister for Disability
Minister for Children
The Hon Lizzie Blandthorn MP
(1 July 2025 to 30 June 2026)

Minister for Mental Health
Minister for Ageing
The Hon Ingrid Stitt MP
(1 July 2025 to 30 June 2026)

Responsible Bodies Declarations:

In accordance with the *Financial Management Act 1994*, I am pleased to present the report of operations for Mallee Track Health and Community Services for the year ending 30 June 2026.

Carol Mioduchowski

Carol Mioduchowski, Board Chair
Mallee Track Health and Community Service, Ouyen
Date: 5 October 2026



Vision

To be a leading rural health service - innovative, responsive, and sustainable - providing high quality care across early years, aged care, and community health, guided by the evolving needs of our communities.

Mission

We deliver health and wellbeing services across every stage of life, fostering thriving, resilient communities, and a workplace culture that values and supports our people.

Values

ACCOUNTABILITY
We define our expectations and are accountable for our actions.

EXCELLENCE
We set high standards and continually strive to improve on them.

COMPASSION
We treat everyone with care, respect and dignity.

TEAMWORK
We work collaboratively and in the spirit of partnership.

INTEGRITY
We endeavour to do the right thing in all circumstances even if no-one is watching.

TRANSPARENCY
We are open and honest and embrace positive change.

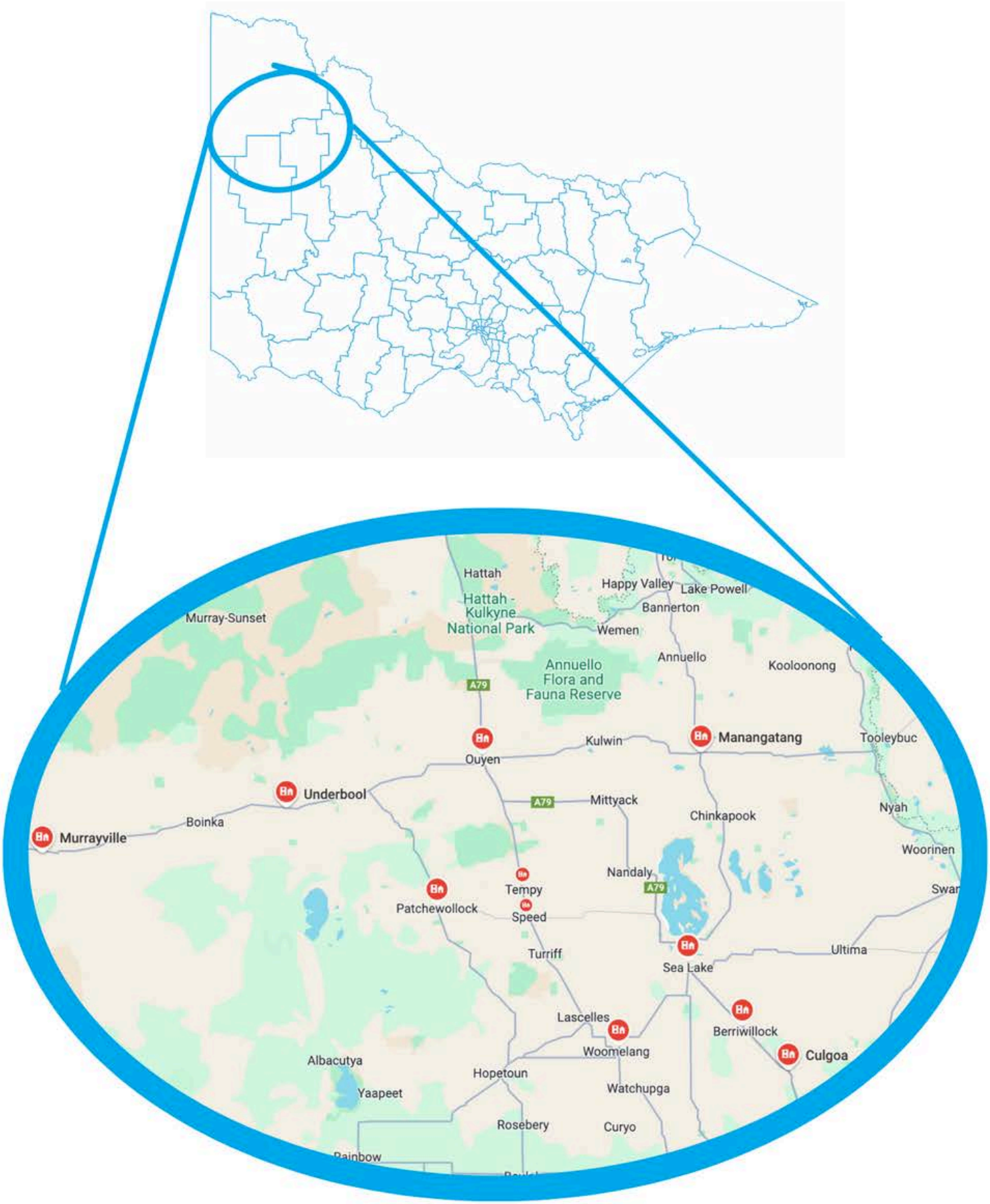
Cultural Safety

Our team of health and community professionals undergo a program of mandatory cultural safety training, and we are committed to closing the gap in First Nation's health.



About Us

Map of service area for Mallee Track Health and Community Service



Our Services

The remit of a **Multi-Purpose Service** is to respond to the needs of the community and MTHCS has a broad portfolio of services to fulfil that purpose. Services include Urgent Care; Acute Care; Sub-Acute Care; Residential Aged Care; Mallee Track@Home; Dental Services; General Practice Primary Care; Allied Health Services; Delivered Meals; Community Transport; Social Support; Leisure and Lifestyle; Early Years; Rural Outreach and Neighbourhood House.

These services are provided by staff and volunteers across the following locations:

Ouyen - Urgent Care; Acute Care; Sub-Acute Care; Residential Aged Care; Mallee Track@Home; Dental Services; General Practice Primary Care; Allied Health Services; Delivered Meals; Community Transport; Social Support; Leisure and Lifestyle; Early Years; Rural Outreach and Neighbourhood House.

Sea Lake - Urgent Care; Acute Care; Sub-Acute Care; Residential Aged Care; Mallee Track@Home; General Practice Primary Care; Allied Health Services; Delivered Meals; Community Transport; Social Support; Leisure and Lifestyle; Early Years; Rural Outreach and Neighbourhood House.

Murrayville - Mallee Track@Home; Allied Health Services; Delivered Meals; Community Transport; Social Support; Leisure and Lifestyle; Early Years; Rural Outreach and Neighbourhood House.

Underbool – Mallee Track@Home; Allied Health Services; Delivered Meals; Community Transport; Social Support; Leisure and Lifestyle; Early Years and Rural Outreach

Manangatang – Early Years

We also partner with visiting providers to provide the following services:

Ouyen – Country Hearing; Gooch Chiropractic; Royal Flying Doctor Service (RFDS) Women's Health Service; Maternity Services from Mildura Base Public Hospital (MBPH); Diabetes Education from Murray Public Health Network (Murray PHN) ; Dietician from Robinvale District Health Service; Speech Pathology from RFDS; Psychological Therapy Services; Mental Health Services from MBPH and Ouyen Pharmacy.

Sea Lake – Accoustic Health; Speech Pathology from RFDS and Sea Lake Pharmacy

Underbool - Nurse Practitioner Primary Care

Murrayville – Nurse Practitioner Primary Care



Our Board

The Mallee Track Health and Community Service Board oversees the strategic direction and management of MTHCS and ensures that all services provided are consistent with the health service's by-laws, the *Health Services Act1988* and any applicable Victorian and Commonwealth legislation.

MTHCS is governed by a Board appointed by the Governor-in-Council upon the recommendation of the Minister for Health. Sound Board governance systems provide protection for the organisation, its stakeholders and the Board against fraud, illegal practices and poor performance by its own members, its Chief Executive and staff.

The Board is committed to the adoption of ethical conduct in all areas of its responsibilities and authority. Board members are committed to acting honestly and in good faith at all times. The Board is required to regularly review its own performance as the basis for its own development and quality assurance. The Board of Directors meets monthly.



Carol Mioduchowski (Board Chair) was appointed to the Board in July 2022 and brings extensive experience across the health sector as both a clinician and leader. With a background in podiatry, she has worked across acute, community health and aged care settings, and currently serves as a Community Health Area Manager at Barwon Health.

Carol has also held leadership roles on national and state boards relating to podiatry and allied health. She is passionate about values-based leadership, strong governance, and supporting high-quality local healthcare. With a personal connection to the Mallee, Carol is proud to contribute to the ongoing growth and success of Mallee Track communities through her role on the Board.



Nina Smart (Joint Deputy Chair) was appointed to the Board in December 2024. Admitted to practice in 2019, Nina works in personal injury law across Victoria and New South Wales and is passionate about supporting regional communities in accessing legal and medical services.

Alongside her legal career, Nina has held community leadership roles including Board Director of Mallee Accommodation Support Program and former Vice Chair of Sunraysia Mallee Ethnic Community Council. Nina and her family are also involved in agriculture, giving her a strong connection to rural communities and the challenges they face.



Nick McDonald (Joint Deputy Chair) was appointed to the Board in July 2023 and brings almost 30 years' experience in aged and community care. A Registered Nurse with a Master of Business Administration (MBA), Nick is the founder and Chief Executive Officer (CEO) of one of Australia's largest private in-home care providers and is passionate about supporting older people and people with disabilities to live independently at home.

Nick also has extensive board and governance experience and is a graduate of the Australian Institute of Company Directors. He and his wife Lisa have a strong connection to rural Australia, and Nick is committed to using his clinical and commercial expertise to support MTHCS and its communities.



Charles Davies was appointed to the Board in July 2024. A paramedic with Ambulance Victoria, Charles has worked primarily in Swan Hill and has also taken on management and education roles, building a strong interest in governance, policy and strategic planning.

Charles is currently studying a Master of Health Administration/Public Health and is also co-owner of a Bendigo-based logistics company servicing rural Victoria. Through both roles, he is passionate about supporting regional communities and ensuring equitable access to essential services.



Michelle Moffat was appointed to the Board in July 2025 and brings extensive experience in mental health, homelessness and community services. With a background in social work and leadership, Michelle has a strong focus on trauma-informed practice, recovery, and social justice.

In her current role as Homelessness Alliance Networker across the Central Highlands and Wimmera regions, Michelle works collaboratively with agencies and government to address homelessness and improve outcomes for vulnerable communities. She is passionate about equitable access to services, strong governance, and supporting inclusive, high-quality care for rural and regional communities.



Dr Jennifer Alden was appointed to the Board in July 2025 and brings almost 40 years of experience in public health, governance and community wellbeing. Jennifer has held leadership roles across local government, health policy and community organisations, including serving as Mayor of the City of Greater Bendigo.

With qualifications in public health and women's health, Jennifer has also worked as a CEO, researcher and author, with a strong focus on healthy, sustainable and inclusive communities. She is passionate about improving regional health outcomes and is pleased to reconnect with the Mallee region through her Board role.



Peter McCarthy was appointed to the Board in July 2025 and has lived in Ouyen for the past eight years after visiting the region for more than 35 years. Peter served with Victoria Police for 40 years, including 30 years as an operational Sergeant, gaining extensive experience in emergency management and workplace safety.

Since moving to Ouyen, Peter has been actively involved in local community and sporting groups and volunteers with MTHCS. He is passionate about supporting quality healthcare services for rural communities and looks forward to contributing to the Board.



Steven Fumberger was appointed to the Board in December 2024 and brings more than 40 years of experience in emergency health and ambulance services. A qualified Mobile Intensive Care Ambulance (MICA) Paramedic, Steven has spent the past 13 years as Area Manager for the Northern Mallee District with the North West Victorian Ambulance Service.

Steven also holds qualifications in management and project management and has worked closely with regional hospitals and health services throughout his career. Passionate about supporting strong rural healthcare services, he brings valuable clinical, leadership and community experience to the Board.



Frank Piscioneri was appointed to the board in July 2021. A qualified Fellow Certified Practising Accountant (FPCA) with over 28 years' experience in the education sector at an executive level in the role of Chief Financial Officer and Director of Operations.

Frank brings insights from his experience across corporate finance, operations and governance.

He currently serves as a Director on the Board of MBPH, Mallee Accommodation Support Program, Chaffey Aged Care and is the Chair of the Finance Audit and Risk committee of Mildura District Aboriginal Services.

Finance, Audit & Risk Committee

The Finance, Audit and Risk Committee supports the MTHCS Board in maintaining strong financial governance, accountability and organisational oversight. The Committee monitors MTHCS's financial performance, budgeting and reporting, while overseeing audit processes, internal controls and risk management frameworks. Through regular review and scrutiny, the Committee helps ensure resources are managed responsibly, financial risks are identified and addressed, and MTHCS continues to meet its regulatory and governance obligations while supporting the organisation's long-term financial sustainability. The members of this committee are:

Board Members:
Frank Piscioneri, Chair
Nina Smart
Steven Fumberger

Attendees:
Matthew Jukes, Executive Director Finance & Corporate Services / Deputy Chief Executive Officer MBPH
Jessica Pisevski, Finance Manager MBPH
Caitlin Blanch, Finance Manager MBPH
Rakesh Nagalla, Manager Corporate Services MTHCS
Dr Frances Peart, Chief Executive Officer MTHCS

Invitees:
Internal Auditors
External Auditors

Management and Structure



THE BOARD
Chair Carol Mioduchowski
Deputy Chair Frank Piscioneri
Nick McDonald
Charles Davies
Nina Smart
Peter McCarthy
Jennifer Alden
Michelle Twigger

The Mallee Track Health and Community Service Board oversees the strategic direction and management of MTHCS and ensures that all services provided are consistent with the health service's by-laws, the *Health Services Act1988* and any applicable Victorian and Commonwealth legislation.



CEO
Dr Frances Peart

The CEO is responsible for the effective operation, leadership and general direction of Mallee Track Health and Community Service. The CEO enables systems that support the delivery of safe, integrated care. The CEO role advises and makes recommendations to the Board supporting the delivery of the strategic objectives and future planning. The CEO directs and redirects resources as required to ensure business can be delivered. The CEO translates strategy into operational business. The MTHCS CEO is a member of regional and sub-regional partnerships.



Executive Director of Nursing and Midwifery
Rosemary Cattanach

The Executive Director of Nursing and Midwifery provides strategic leadership, clinical governance and operational oversight of nursing, midwifery and clinical services at Mallee Track Health and Community Service. The role is responsible for ensuring the delivery of safe, high-quality, person-centred care across the organisation, promoting clinical excellence, workforce development and continuous improvement. Responsibilities include the Rural Collective, Urgent Care, Acute and Sub-Acute Care, Residential Aged Care, Mallee Track@Home, General Practice, and Infection Prevention and Control. The Executive Director ensures these services operate effectively and sustainably, in alignment with MTHCS's Strategic Plan, relevant clinical standards and the priorities of the Department of Health.



Director of Community Service
Lyndal Munro

The Director of Community Services provides strategic leadership and operational oversight of a diverse range of clinical and community-based services at Mallee Track Health and Community Service (MTHCS). The role focuses on promoting health, restoring independence and enhancing wellbeing across all stages of life, with a particular emphasis on supporting older people to remain healthy and connected within their communities. Responsibilities include Allied Health, Dental Services, Early Years, Community Care and Rural Connection Services. The Director ensures these services are delivered effectively, sustainably and in alignment with MTHCS's Strategic Plan and the agreed priorities of the Department of Health, the Department of Education and the Department of Families, Fairness and Housing.

Management and Structure



Director of Medical Services
Dr Craig Winter

The Director of Medical Services supports the operational and strategic development of the medical workforce at MTHCS. The Director provides support and professional guidance to the medical workforce at Mallee Track Health and Community Service.



Manager of People and Culture
Casey Crothers

The Manager of People and Culture provides strategic leadership and oversight of human resource functions at Mallee Track Health and Community Service (MTHCS). The role is responsible for leading and supporting a team delivering employee wellbeing, learning and development, payroll and recruitment services, ensuring these functions are managed effectively and aligned with MTHCS's strategic priorities and organisational objectives.



Manager of Corporate Services
Rakesh Nagalla

The Corporate Services Manager provides strategic leadership and operational oversight of key corporate and support services at Mallee Track Health and Community Service. The role is responsible for the effective management of Hotel Services, Maintenance, Administration, Information Technology, Procurement, Fleet Management, Contract Management, Properties and Accommodation. The Corporate Services Manager ensures these functions operate efficiently, sustainably and in alignment with MTHCS's strategic priorities, supporting the delivery of high-quality health and community services.

Organisational Chart



THE BOARD
Chair Carol Mioduchowski
Deputy Chair Frank Piscioneri
Nick McDonald
Charles Davies
Nina Smart
Peter McCarthy
Jennifer Alden
Michelle Twigger



CEO
Dr Frances Peart



Lyndal Munro
Director of
Community Services



Jade Johnstone
Special Projects



Sonia McVicar
Board Secretary



Sarah Carn
MTHCS Foundation
Administrator



Casey Crothers
Manager of People
and Culture



Montana Cope
Executive Assistant



Sharon Maloney
Community
Engagement



Leanne Boyd
Quality Champion



Rakesh Nagalla
Manager of
Corporate Services



Anand Ponniraivan
Executive Director of
Improvement and
Innovation



Craig Winter
Director of Medical
Services



Rosemary Cattanach
Executive Director
of Nursing and
Midwifery

MTHCS
Mallee Track Health
and Community Service

Board Chair and CEO Report

Throughout 2025–2026, MTHCS continued to strengthen local services, clinical governance, workforce capability and community partnerships. Our achievements reflect the commitment of staff, volunteers, Board members and partners to delivering safe, sustainable and responsive care across the Mallee Track.

We strengthened accountability through improved Board and committee reporting, clearer delegations, enhanced cost-centre monitoring and more consistent performance dashboards. Managers received development in governance, quality, safety, leadership, rostering and financial management to support responsible decision-making and effective stewardship of resources. The organisation continued to improve its approach to risk management, including greater oversight of financial viability, workforce, child safety, clinical governance, emergency preparedness, infectious disease and climate-related risks. These changes strengthened the Board's line of sight over organisational performance and emerging risks.

MTHCS maintained accreditation across the National Safety and Quality Health Service Standards, Aged Care Quality Standards and National Quality Framework. Quality improvement activity remained strong, supported by clinical governance reviews, consumer feedback, incident analysis, hand hygiene monitoring and ongoing workforce education. Service access was expanded through radiology, virtual emergency care, telehealth and improved medical clinic operations. Allied health models, digital systems and regional clinical partnerships were also developed to improve the quality, consistency and accessibility of care across our communities.

Our staff continued to provide respectful, person-centred care across residential aged care, urgent care, medical clinics, early years and community services. Improvements to meals, dining environments, leisure activities and resident and family engagement reflected a continued focus on dignity, wellbeing and individual choice. Community transport, delivered meals, social support, mental health programs and in-home services helped people remain independent and connected within their communities. Staff also supported consumers and families to understand changes arising from aged care and home support reforms.

Collaboration across disciplines, sites and communities remained central to service delivery. General practitioners, nurses, allied health professionals, support staff and volunteers worked together to maintain care despite workforce pressures and the challenges associated with delivering services across a large rural area. Partnerships with neighbouring health services, the Loddon Mallee Local Health Service Network, universities, government agencies and community organisations supported workforce development, research, emergency preparedness, service planning and access to specialist advice. These relationships strengthened local capability while maintaining a focus on services close to home.

MTHCS continued to place safety, ethical conduct and responsible governance at the centre of its work. Governance frameworks, codes, delegations and risk arrangements were reviewed to reflect child safety, aged care reform, clinical governance and public sector accountability requirements. Areas requiring improvement were addressed openly through remediation plans, quality initiatives and strengthened assurance processes. This included action in response to safety incidents, workforce pressures, financial reporting concerns, clinical governance reviews and changing regulatory obligations.

Communication with staff, the Board and community was strengthened through regular operational reports, performance dashboards, community engagement and service promotion. Reporting increasingly incorporated financial, quality, workforce, environmental, social and governance considerations. Community events and public communications provided opportunities to share achievements and service developments, including the commencement of Sea Lake radiology services, the celebration of 25 years of childcare, the Seniors Olympic Games, the Annual General Meeting and the Murrayville augmented reality launch. Social media, local media and direct community engagement helped keep people informed and connected.

Looking Ahead

The achievements of 2025–2026 demonstrate the resilience and commitment of the Mallee Track workforce and community. Guided by accountability, excellence, compassion, teamwork, integrity and transparency, we will continue to strengthen services, respond to reform and support healthier, more connected rural communities.



Frances

Carol



Aboriginal Cultural Safety

MTHCS is committed to providing culturally safe, respectful and responsive healthcare. During the year, Aboriginal Elders from Barkindji Country joined MTHCS staff for lunch and conversation about building cultural awareness and better supporting Aboriginal people accessing our services. The gathering provided an important opportunity to listen, learn and strengthen relationships.

MTHCS staff also participated in the Blak Butterfly Project, a collaboration between the Loddon Mallee Local Health Service Network and La Trobe University focused on improving the experience of First Nations people accessing emergency and urgent care.

The project led to practical improvements at MTHCS, including the introduction of First Nations artwork in the foyers and Urgent Care entrances of the Ouyen and Sea Lake Health Centres; development of an Advance Care Planning brochure specifically for First Nations community members; and creation of a First Nations Urgent Care and triage admission procedure and form.

Together, these initiatives are strengthening cultural awareness and embedding practical changes within MTHCS to help ensure Aboriginal and Torres Strait Islander people feel welcomed, respected and culturally safe when accessing our services.



Key Highlights

502,869 kms travelled by fleet vehicles

1,847 community service referrals

38,335 meals prepared for residents and staff

277 x-rays performed

149 compliments received

206 early years enrolments

Our Stories

Project X-Ray Brings Life-Changing Care Closer to Home

One of the most significant achievements of the past year has been the successful delivery of Project X-Ray, restoring and expanding local diagnostic imaging services at both the Sea Lake and Ouyen Health Centres.

What began as a community-led fundraising initiative through the Foundation of Mallee Track has become a transformative healthcare service, ensuring residents across the Mallee can access timely diagnostic imaging closer to home while strengthening emergency care across the region.

The project reached a major milestone when the Foundation achieved its fundraising target, enabling the purchase of a new digital X-ray machine for Sea Lake. Following radiation shielding works, regulatory approvals, licensing, and staff training, the service progressed from planning to full operation. Additional milestones included obtaining the Sea Lake Location Specific Practice Number (LSPN), updating radiation licensing, securing specialist radiologists and preparing the facility for installation of the new equipment.

The Foundation also supported the recommissioning of the X-ray service at Ouyen, ensuring both communities now benefit from modern diagnostic imaging facilities. Community fundraising, generous donors and the ongoing partnership between the Foundation and MTHCS have made this achievement possible.

Today, the service provides far more than routine diagnostic imaging. Five Sea Lake nurses have been trained to perform X-rays during emergency presentations, enabling imaging to be undertaken 24 hours a day in conjunction with local doctors and the Victorian Virtual Emergency Department (VVED). Images are reviewed by specialist radiologists, giving patients access to the same standard of diagnostic reporting available in metropolitan centres while remaining in their local community.

For patients, the benefits are significant. Local X-ray services eliminate lengthy travel for non-urgent imaging, reduce time away from work and family, and provide faster diagnosis and treatment. In emergency situations, clinicians can rapidly determine whether injuries require transfer to larger hospitals or can be safely managed locally, improving patient outcomes and providing reassurance to families.

The impact of the project was celebrated during the Foundation of Mallee Track's Haeuslers Strings and Sunset fundraising event and again when Foundation Directors visited the Sea Lake Health Centre to see the service in action. Meeting with radiographer Damien Argiro and the clinical team, Directors witnessed first-hand how community generosity has translated into improved healthcare outcomes for people across the Mallee.

Project X-Ray stands as a powerful example of what can be achieved when communities, donors, volunteers and healthcare providers work together. By bringing high-quality diagnostic imaging closer to home, MTHCS and the Foundation of Mallee Track have strengthened local healthcare, enhanced emergency services and ensured people living across the Mallee have greater access to the care they need, when they need it.






Strategic Directions

Thriving Communities

Goal: Support healthy, connected, and inclusive communities through care, early intervention and disease prevention strategies closer to home, equitable access, and strong local voices.
Impact:

- Increased roaming health workforce coverage
- Local partnerships addressing transport, food security, chronic illness and domestic violence
- Social inclusion and health and wellbeing programs expand reach in small towns
- All members of the community feel welcomed, respected and included- cultural diversity is celebrated.
- Cultural safety for Aboriginal and Torres Strait Islander people
- Community consultation embedded in planning processes

Empowered Workforce

Goal: Grow and attract a passionate, skilled workforce through education, flexibility, and support for all career stages.
Impact:

- Local training hubs and qualifications available regionally
- Partnership models established with tertiary providers
- Role redesign and new opportunities to increases job satisfaction and retention
- Diverse and inclusive recruitment practices established
- Childcare and flexible rostering support staff needs
- Enablers including appropriate and sufficient accommodation to house and attract new employees

Safe and Trusted Care

Goal: Provide safe, responsive, and coordinated care that meets the needs of every person, every time who access our health services.
Impact:

- Reduced variation in care access between towns
- Community confidence in services increases
- GP and allied health continuity improves
- Integrated mental health and chronic disease services delivered locally
- In-home services continue to evolve to meet the community health and social needs.

Sustainable Systems

Goal: Build resilient systems that adapt to change and secure care for future generations.
Impact:

- Energy-efficient, welcoming health facilities established
- Technology is embraced and integrated, in all part of the organisation
- Innovative service delivery models are trialled and become business as usual
- Leading research for small rural health services and communities
- Funding security improved through advocacy and diversification
- Improved health outcomes through local food initiatives and health promotion programs

Partnership In Action

Goal: Work together across sectors to maximise impact, reduce duplication, and lead local innovation.
Impact:

- Shared resource and training initiatives across councils, health and education
- Cross-sector service models implemented
- Collective advocacy on key rural health priorities
- Stronger engagement with disability and social care providers

MPS Financial and Service Performance Reporting

MPS Key Achievement Reporting

OBJECTIVE	ACTION	DELIVERABLE	OUTCOME
Safe and Trusted Care	Map current service coverage, identify duplication, and gaps in access across towns.	Consistent, place-based care delivered across all parts of the Mallee Track community.	Achieved: Comprehensive service map completed and updated annually. Impact: Reduced variation in care access between towns.
	Map existing GP and allied health coverage; identify access gaps and overlaps.	Stable, collaborative workforce ensuring continuity of care.	Achieved: GP and Allied health document published. Impact: GP and allied health continuity improves.
	Review current in-home services and identify unmet needs (aged care, palliative, National Disabiliity Insurance Scheme (NDIS), etc.).	Expanded, flexible care delivered at home and within the communities.	Achieved: Flexible in - home and community services report completed. Impact: In-home services continue to evolve to meet the community health and social needs.
Empowered Workforce	Conduct feasibility study and stakeholder consultation to determine Learning Hub model, location, and key partners.	Learning Hub in place to strengthen local skills and career pathways.	Achieved: Learning Hub feasibility study completed. Impact: Local training hubs and qualifications available regionally.
	Strengthen and formalise partnerships with tertiary providers through Memoranda of Understanding (MOUs).	Formalised partnerships in place.	Achieved: Three formalised tertiary partnerships established with La Trobe University, SuniTAFE and University of Sydney. Impact: Partnership models established with tertiary providers.
	Design framework for regular workforce review and role redesign process.	Efficient and effective workforce.	Achieved: Workflow and role review framework implemented. Impact: Role redesign and new opportunities to increase job satisfaction and retention.
	Review current recruitment and induction processes for bias and inclusivity.	MTHCS is known as welcoming for all people.	Achieved: People and Culture policy updated and published. Impact: Diverse and inclusive recruitment practices established.
	Conduct needs analysis on childcare and flexible work requirements to inform the workforce strategy.	Efficient and effective workforce.	Achieved: MTHCS published a report outlining flexible work arrangements identified through the review. Impact: Strengthened childcare and flexible rostering support staff needs.
	Audit existing accommodation stock and identify gaps in capacity and condition.	Accommodation master plan developed.	Achieved: Accommodation audit report completed. Impact: Enablers including appropriate and sufficient accommodation to house and attract new employees were identified.
Partnership in Action	Map existing partnership-based services and identify duplication or gaps.	Cross sector collaboration to address key health and social priorities.	Achieved: Partnership report published. Impact: Cross-sector service models implemented.

MPS Financial and Service Performance Reporting

MPS Key Achievement Reporting

OBJECTIVE	ACTION	DELIVERABLE	OUTCOME
Sustainable Systems	Undertake facility energy audit to benchmark current usage. Review and update the Edensuite data.	Energy efficiency and improved comfort levels.	Achieved: Benchmark energy usage report created. Energy usage is monitored monthly. Impact: Energy-efficient, welcoming health facilities established.
	Map out areas where paper is still used and identify a method to transfer into digital systems.	Recognised as a digitally mature organisation.	Achieved: Plan for digital transformation published. Impact: Technology is embraced and integrated, in all parts of the organisation.
	Identify areas where solutions can be utilised including AI and robotics.	Innovation embedded as a core organisational strength.	Achieved: Report published. Impact: Innovative service delivery models are trialled and become business as usual.
Thriving Communities	Map internal and external services across the Mallee Track region to identify duplication, service gaps, and opportunities for collaboration.	Place based care is delivered across all parts of the Mallee Track community	Achieved: Comprehensive service map developed and updated annually. Impact: Increased roaming health workforce coverage.
	As part of the service mapping exercise review current social inclusion and well-being programs.	Expanded participation in health and wellbeing programs across all small towns in the Mallee Track.	Achieved: Comprehensive social inclusion and well-being program service map developed and updated annually. Impact: Social inclusion and health and wellbeing programs expand reach in small towns.
	Identify and engage key stakeholders across the four priority areas of transport, food security, chronic illness and domestic violence.	Formalised partnerships in place to address key community health priorities.	Achieved: Partnership agreements established (one per priority area). Impact: Local partnerships addressing the four priority areas. Improved coordination of care delivered closer to home.
	Evaluate current cultural safety and inclusion practices.	Mallee Track is known as welcoming and inclusive community.	Achieved: Evaluation report with recommendations completed. Impact: All members of the community feel welcomed, respected and included- cultural diversity is celebrated.
	Engage Traditional Owners and Aboriginal community representatives to identify priorities.	Aboriginal and Torres Strait Islander community members feel culturally safe when accessing services.	Achieved: Partnerships established with Aboriginal Community Controlled Organisations such as Barengi Gadjin Land Council (BGLC) and Mallee District Aboriginal Services (MDAS). Impact: Cultural safety for Aboriginal and Torres Strait Islander people.

MPS Performance Priority Reporting

High Quality and Safe Care		
KEY PERFORMANCE INDICATOR	TARGET	RESULT
Health service accreditation	Full compliance	Achieved
Hand Hygiene Compliance	85%	93.2%
Percentage of healthcare workers immunised for influenza	94%	98%
Victorian Healthcare Experience Survey – percentage of positive patient experience responses	95% positive experience	NA *
Strong Governance, Leadership and Culture		
ORGANISATIONAL CULTURE	TARGET	RESULT
Percentage of staff with an overall positive response to safety culture questions in People Matter Survey.	80%	74% **
Percentage of workers reporting nil or low/mild work-related stress	59%	44%
Effective Financial Management		
BUDGET AND CASH MANAGEMENT	TARGET	RESULT
Operating result ($m)	0.00	0.159
Trade creditors	60 days	13
Patient fee debtors	60 days	7
Adjusted current asset ratio	0.70	1.16
Forecast number of days available cash, measured on the last day of each month	14.0	101.6

Footnote: *Less than 10 responses were received for the period due to the relative size of the Health Service

**Changes to the 2025-26 Health Sector People Matter Survey has affected the 'Percentage of staff with an overall positive response to safety culture survey questions' measure. Historical results are not directly comparable and should be interpreted with consideration of a break in the time series.



Multi-Purpose Services Activity Reporting

MPS Funded Flexible Aged Care Places

	NUMBER
Flexible aged care	85
Flexible home care	5

MPS Utilisation of Flexible Aged Care Places

OUYEN HEALTH CENTRE	NUMBER	OCCUPANCY LEVEL %
Flexible aged care	9,811	47.99%
Respite	1,376	188.49%
TOTAL	**11,187**	

SEA LAKE HEALTH CENTRE	NUMBER	OCCUPANCY LEVEL %
Flexible aged care	4,070	44.6%
Respite	780	106.85%
Flexible home care	5	0%
TOTAL	**4,855**	

MPS Acute Care Activity

SERVICE	TYPE OF ACTIVITY	ACTUAL ACTIVITY 2025-2026
Medical inpatients	Bed days	467
Urgent care	Presentations	870



Multi-Purpose Services Activity Reporting

MPS Primary Health Care Activity

SERVICE	ACTUAL ACTIVITY 2025-2026
District Nursing	2,113 hours
Podiatry including foot care clinics	1,142 hours
Occupational Therapy	869 hours
Physiotherapy (including Hydrotherapy)	943 hours
Exercise Physiology	536 hours
Exercise groups	2,312 hours
Community Social Support	15,816 hours
Dental Weights Activity Units (DWAU): Public Dental School Dental (new Service)	 1,734 DWAU 98 DWAU
Speech Therapy in partnership with RDHS	897 hours
Rural Outreach Worker	818 hours
Neighbourhood House	1,343 occasions of service
Volunteer Transport	1,169 return trips
Delivered Meals	8,216 meals
Registered Volunteer	104 volunteers



Multi-Purpose Services Activity Reporting

Workforce Data

HOSPITALS LABOUR CATEGORY	JUNE CURRENT MONTH FTE 2025	JUNE CURRENT MONTH FTE 2026	AVERAGE MONTHLY FTE 2025	AVERAGE MONTHLY FTE 2026
Nursing	45.70	42.78	42.20	43.65
Administration and Clerical	29.40	31.11	29.74	28.53
Medical Support	33.26	23.58	32.54	24.96
Hotel and Allied Services	24.27	52.24	23.23	50.25
Medical Officers	0.00	0.00	0.00	0.00
Hospital Medical Officers	0.00	0.00	0.00	0.00
Sessional Clinicians	13.43	1.33	12.04	1.48
Ancillary Staff (Allied Health)	10.43	11.67	9.98	9.75

Workforce Inclusion Policy

While MTHCS does not have a stand alone Workforce Inclusion Policy, we are fully compliant with our legislative obligations under the Gender Equality Act 2020. Workforce inclusion principles and measurable targets are strategically managed and operationalised through our active four-year Gender Equality Action Plan (GEAP).

Key measurable targets and progress initiatives addressed during the reporting period include:

- Addressing Structural Workforce Patterns: We have established targeted initiatives to build a stronger internal pipeline for women into senior leadership roles, driving sustainable long-term representation across our executive structures.
- Remuneration and Pay Equity Analysis: The health service has committed to analysing the top 20% of earners to explicitly determine if salary gaps exist between employees in equivalent roles, allowing us to pinpoint exactly where discrepancies occur and implement corrective action.
- Inclusive Recruitment and Onboarding: We are actively reviewing current recruitment and induction processes to eliminate systemic bias and enhance inclusivity, ensuring equitable employment pathways from the point of entry.
- Equitable Progression for Flexible Work: We are implementing measures to ensure equitable access to career progression and development opportunities for part-time staff, removing barriers to advancement for employees with flexible working arrangements.

MTHCS remains committed to the ongoing implementation, monitoring, and evaluation of these GEAP initiatives to ensure a diverse, safe, and equitable workplace.

Occupational Health & Safety

OCCUPATIONAL HEALTH AND SAFETY STATISTICS	2023-2024	2024-2025	2025-2026
The number of reported hazards / incidents for the year per 100 FTE.	57.05	45.37	34.90
The number of 'lost time' standard WorkCover claims for the year per 100 FTE.	2.72	1.80	0.80
The average cost per WorkCover claim for the year.	$13,000	$1,000	$35,253*

Footnote: *The cost of one particular case formed 85% of overall spend for the year and increased the average cost.

Multi-Purpose Services Activity Reporting

Occupational Violence

OCCUPATIONAL VIOLENCE STATISTICS	2025-2026
WorkCover accepted claims with an occupational violence cause per 100 FTE.	0
Number of accepted WorkCover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked.	0
Number of occupational violence incidents reported.	62
Number of occupational violence incidents reported per 100 FTE.	39.09
Percentage of occupational violence incidents resulting in a staff injury, illness or condition.	10%

Definitions of occupational violence

- Occupational violence - any incident where an employee is abused, threatened, or assaulted in circumstances arising out of, or in the course of their employment.
- Incident - an event or circumstance that could have resulted in, or did result in, harm to an employee. Incidents of all severity rating must be included. Code Grey reporting is not included, however, if an incident occurs during a planned or unplanned Code Grey, it must be included.
- Accepted WorkCover claims – claims accepted and lodged in 2025-2026.
- Lost time - defined as greater than one day.
- Injury, illness, or condition - includes all reported harm as a result of the incident, regardless of whether the employee required time off work or submitted a claim.

Financial Information

Summary of Financial Results

Mallee Track Health and Community Service delivered a solid operating surplus of $159k in 2025–26, demonstrating continued financial discipline and stability, following last year's $285k surplus. Total revenue grew by 6.4% to $26.325m, outpacing the 5.6% increase in expenses, reflecting sustained demand for services. Overall, the organisation continues to demonstrate resilience, strong revenue performance, and a stable financial trajectory despite sector-wide cost pressures.

Financial Information - Five Year Comparison

	2025-2026 $000	2024-2025 $000	2023-2024 $000	2022-2023 $000	2021-2022 $000
Operating result	**159**	**285**	**(398)**	**1,396**	**2,426**
Total revenue	26,325	24,734	21,968	22,208	21,064
Total expenses	(30,456)	(28,836)	(24,908)	(23,278)	20,826
Net result from transactions	**(4,131)**	**(4,102)**	**(2,940)**	**(1,070)**	**238**
Total other economic flows	(350)	(185)	147	158	81
Net result	**(4,481)**	**(4,287)**	**(2,793)**	**(912)**	**319**
Total assets	75,158	78,561	79,936	50,431	51,041
Total liabilities	16,559	15,481	12,569	11,457	11,155
Net assets/Total equity	**58,599**	**63,080**	**67,367**	**38,974**	**39,886**

Financial Information

Reconciliation of NET Result from Transactions & Operating Result

	2025-2026 $000
Operating result	**159**
Capital purpose income	409
Specific income	61
Expenditure for capital purpose	(122)
Depreciation and amortisation	(4,577)
Finance costs (other)	(61)
Net result from transactions	**(4,131)**

Significant changes in financial position during the year

At 30 June 2026, MTHCS reported total assets of $75.2m, a 4.3% reduction from the prior year, and total liabilities of $16.6m, up 7.0%, resulting in net assets of $58.6m. Despite this movement, the organisation maintained strong liquidity, with an adjusted current ratio of 1.16 (target 0.70) and forecast available cash of 101.6 days. These indicators confirm MTHCS's capacity to meet short-term obligations while underscoring the importance of ongoing financial sustainability and prudent asset management.

Operational and budgetary objectives and performance against objectives

MTHCS maintained its focus on financial sustainability through disciplined resource allocation and the continued delivery of essential health and community services. Financial governance was strengthened via improved Board and committee reporting, tighter cost-centre oversight, clearer delegations and increased management accountability. Operational priorities aligned with the Strategic Plan, emphasising sustainable service delivery, workforce capability, service integration and efficient utilisation of resources. Management will continue to monitor expenditure, reinforce financial governance and pursue sustainable funding and service models to support long-term, high-quality care across the Mallee Track.

Events Subsequent to Balance Date

Not applicable - Mallee Track Health and Community Service confirms there were no events subsequent to balance date in the 2025-2026 financial year.

Financial Information

Consultancies Information - Under $10,000

In 2025-2026, there was one consultancy where the total fees payable to the consultant was less than $10,000. The total expenditure incurred during 2025-2026 in relation to this consultancy is $2,500 (excl. GST).

CONSULTANT	PURPOSE OF CONSULTANCY	START DATE	END DATE	TOTAL APPROVED PROJECT FEE (EX-GST)	EXPENDITURE 2025-2026 (EX-GST)	FUTURE EXPENDITURE (EX-GST)
Tonkins (RHIF)	Design Services	1/6/26	1/6/26	$2,750	$2,500	$250

Consultancies Information - Over $10,000

In 2025-2026, there were four consultancies where the total fees payable to the consultants were $10,000 or greater. The total expenditure incurred during 2025-2026 in relation to these consultancies is $155,923 (excl. GST). Details of these consultancies can be viewed below.

CONSULTANT	PURPOSE OF CONSULTANCY	START DATE	END DATE	TOTAL APPROVED PROJECT FEE (EX-GST)	EXPENDITURE 2025-2026 (EX-GST)	FUTURE EXPENDITURE (EX-GST)
Playford (RHIF)	Engineering Services	1/5/26	1/5/26	$16,500	$16,523	$0
Aspire Architect (RHIF)	Design Services	1/4/26	1/6/26	$14,850	$18,400	$0
Kylie Ward Consulting	Leadership development and review	1/6/26	1/6/27	$72,000	$72,000	$0
Diversity Training and Consulting	Cultural safety and inclusion review	1/6/25	1/7/26	$53,900	$49,000	$4,900

Information & Communication Technology Expenditure

For the 2025-2026 reporting period, Mallee Track Health and Community Service had a total ICT expenditre of $1,010,817, with the details shown below.

ALL OPERATIONAL ICT EXPENDITURE AND ICT EXPENDITURE RELATED TO PROJECTS TO CREATE OR ENHANCE ICT CAPABILITIES.	ICT EXPENDITURE RELATED TO PROJECTS TO CREATE OR ENHANCE ICT CAPABILITIES		
BUSINESS AS USUAL (BAU) ICT EXPENDITURE Total (excluding GST)	NON-BUSINESS AS USUAL (NON-BAU) ICT EXPENDITURE Total = Operational Expenditure & Capital Expenditure (excluding GST) (a)+(b)	Operational expenditure (excluding GST) (a)	Capital expenditure (excluding GST) (b)
$1,010,817	$0	$0	$0

Financial Information

Achievements Under Social Procurement Strategy

Mallee Track Health and Community Service has prioritised 3 Social Procurement Framework Objectives in 2025-2026 Financial Year - Opportunities for Victorians with disability, Opportunities for Victorian Aboriginal people, and Sustainable Victorian social enterprises and Aboriginal businesses. During this Financial year MTHCS has engaged with 2 social benefit suppliers with a spend of $1,065.45 in total.

MTHCS has engaged CrimCheck for obtaining police checks for staff and volunteers. CrimCheck is an accredited provider of National Criminal History Checks with Australian Criminal Intelligence Commission (ACIC). The CrimCheck Ltd service is provided by a not-for-profit organisation to benefit other not-for-profits.

MTHCS has engaged Scope Australia for providing educational resources for one of the kindergartens. Scope Australia is one of the largest not-for-profit disability service providers in Australia, supporting thousands of people with complex intellectual, physical and multiple disabilities.

Disclosure of Reviews and Study Expenses

There were no reviews or study expenses incurred during 2025-2026.

Disclosure of Grants and Transfer Payments

Not applicable - Mallee Track Health and Community Service did not administer any grants, transfer payments or Commercial-in-confidence grants in 2025-2026.



Environmental Performance

Mallee Track Health and Community Service remains committed to improving our environmental impact and strives to provide health care in an environmentally sound and sustainable manner. Mallee Track Health and Community Service will ensure that environmental sustainability is a high priority for the future of our master plan project.

MTHCS operates over two healthcare centre sites (one in Ouyen and one in Sea Lake) including aged care, urgent care, x-ray and allied health, one residential aged care site (Ouyen), three Neighbourhood House sites (Ouyen, Sea Lake and Murrayville) and six childcare / early years education sites (two in Ouyen and one in each of Sea Lake, Manangatang, Underbool and Murrayville).

Environmental Performance (FRD 24)

FRD24 Report: Mallee Track Health and Community Service Organisation Hierarchy (Jul-25 to Jun-26)					
GREENHOUSE GAS EMISSIONS	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**	**Notes**	**% change previous to selected range**
G1 Total Scope 1 (direct) greenhouse gas emissions (t CO2-e)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**		
Carbon Dioxide	149.35	128.18	150.04		16.51%
Methane	0.36	0.36	0.34		-0.17%
Nitrous Oxide	0.52	0.43	0.51		19.66%
Total	**150.23**	**128.98**	**150.89**		16.48%
Scope 1 GHG emissions from stationary fuel (F2 Scope 1) (t CO2-e)	**105.90**	**107.88**	**99.17**		-1.83%
Scope 1 GHG emissions from vehicle fleet (T3 Scope 1) (t CO2-e)	**44.33**	**21.10**	**51.72**		110.11%
Medical/Refrigerant gases					
Total Scope 1 (direct) greenhouse gas emissions (t CO2-e)	**150.22**	**128.98**	**150.89**		16.48%
G2 Total Scope 2 (indirect electricity) greenhouse gas emissions (t CO2-e)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**	**The emissi**	
Electricity	517.84	540.81	488.46		-4.25%
Total Scope 2 (indirect electricity) greenhouse gas emissions (t CO2-e)	**517.84**	**540.81**	**488.46**		-4.25%
G3 Total Scope 3 (other indirect) greenhouse gas emissions associated with commercial air travel and waste disposal (t CO2-e)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**		
Commercial air travel					
Waste emissions (WR5)	9.21	24.61	24.61		-62.59%
Indirect emissions from Stationary Energy	105.62	109.40	93.36		-3.45%
Indirect emissions from Transport Energy	11.19	5.33	13.09		109.87%
Paper emissions					
Water emissions	48.21	60.15	46.32		-19.85%
Any other Scope 3 emissions			0.00		
Total Scope 3 greenhouse gas emissions (t CO2-e)	**174.24**	**199.50**	**177.39**		-12.66%
G(Opt) Net greenhouse gas emissions (t CO2-e)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**		
Gross greenhouse gas emissions (G1 + G2 + G3) (t CO2-e)	**842.30**	**869.28**	**816.75**		-3.10%
Total gross reported greenhouse gas emissions per bed-day (t CO2-e/OBD)	0.05	0.05	0.05		-1.51%
Carbon Neutral Electricity	0.00	0.00	0.00		
Green Power Electricity	-0.01	0.00	0.00		
Purchased LGCs	-472.13	0.00	0.00		
Any Reduction Measures Offsets purchased (EL4-related)	**-472.14**				
Any Offsets purchased	**-472.14**				
e)	**370.15**	**869.28**	**816.75**		-57.42%

Environmental Performance

FRD 24 - Indicator Related to Environment Data

ELECTRICITY USE	Jul-25 to Jun-26	Jul-24 to Jun-25	Jul-23 to Jun-24	Notes	% change previous to selected range
EL1 Total electricity consumption segmented by source (MWh)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**		
Purchased	773.31	817.13	742.29		-5.36%
Self-generated	174.32	205.58	206.36		-15.20%
EL1 Total electricity consumption (MWh)	**947.63**	**1,022.71**	**948.65**		-7.34%
EL2 On site-electricity generated (MWh) segmented by:	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**		
Consumption behind-the-meter					
Solar Electricity	174.32	205.58	206.36		-15.20%
Total Consumption behind-the-meter (MWh)	**174.32**	**205.58**	**206.36**		-15.20%
Exports					
Solar Electricity	27.83				
Total Electricity exported (MWh)	**27.83**				
EL2 Total On site-electricity generated (MWh)	**202.15**	**205.58**	**206.36**		-1.67%
EL3 On-site installed generation capacity (kW converted to MW) segmented by:	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**		
Diesel Generator	1.90	1.90	1.90		0.00%
Solar System	0.20	0.13	0.13		56.08%
EL3 Total On-site installed generation capacity (MW)	**2.10**	**2.03**	**2.03**		3.59%
EL4 Total electricity offsets segmented by offset type (MWh)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**		
LGCs voluntarily retired on the entity's behalf	513.19				
GreenPower	0.01				
RPP (Renewable Power Percentage in the grid)	134.00	149.46	139.24		-10.34%
EL4 Total electricity offsets (MWh)	**647.20**	**149.46**	**139.24**		333.02%
STATIONARY ENERGY	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**	**Notes**	**% change previous to selected range**
F1 Total fuels used in buildings and machinery segmented by fuel type (MJ)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**		
LPG	1,747,520.50	1,780,177.40	1,636,476.00		-1.83%
F1 Total fuels used in buildings (MJ)	**1,747,520.50**	**1,780,177.40**	**1,636,476.00**		-1.83%
F2 Greenhouse gas emissions from stationary fuel consumption segmented by fuel type (t CO2-e)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**		
LPG	105.90	107.88	99.17		-1.83%
F2 Greenhouse gas emissions from stationary fuel consumption (t CO2-e)	**105.90**	**107.88**	**99.17**		-1.83%

Environmental Performance

FRD 24 - Indicator Related to Environment Data

TRANSPORTATION ENERGY	Jul-25 to Jun-26	Jul-24 to Jun-25	Jul-23 to Jun-24	Notes	% change previous to selected range
T1 Total energy used in transportation (vehicle fleet) within the Entity, segmented by fuel type (MJ)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**		
Executive fleet - Gasoline	509,104.70	82,558.80			516.66%
Non-executive fleet - Gasoline	10,191.90	175,716.40	654,567.50		-94.20%
Petrol	**519,296.60**	**258,275.20**	**654,567.50**		101.06%
Executive fleet - Diesel	125,542.60	20,357.60			516.69%
Non-executive fleet - Diesel	5,269.10	31,219.80	105,957.00		-83.12%
Diesel	**130,811.70**	**51,577.40**	**105,957.00**		153.62%
Total energy used in transportation (vehicle fleet) (MJ)	**650,108.30**	**309,852.60**	**760,524.50**		109.81%
T2 Number and proportion of vehicles in the organisational boundary segmented by engine/fuel type and vehicle category	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**	**Not report**	
T3 Greenhouse gas emissions from transportation (vehicle fleet) segmented by fuel type (t CO2-e)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**		
Executive fleet - Gasoline	34.43	5.58			516.66%
Non-executive fleet - Gasoline	0.69	11.88	44.26		-94.20%
Petrol	**35.12**	**17.46**	**44.26**		101.07%
Executive fleet - Diesel	8.84	1.43			516.67%
Non-executive fleet - Diesel	0.37	2.20	7.46		-83.14%
Diesel	**9.21**	**3.63**	**7.46**		153.59%
Total Greenhouse gas emissions from transportation (vehicle fleet) (t CO2-e)	**44.33**	**21.10**	**51.72**		110.11%
T4 Total distance travelled by commercial air travel (passenger km travelled for business purposes by entity staff on commercial or charter aircraft)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**		
Total distance travelled by commercial air travel					
T(opt1) Total vehicle travel associated with entity operations (1,000 km)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**		
Total vehicle travel associated with entity operations (1,000 km)					
T(opt2) Greenhouse gas emissions from vehicle fleet (t CO2-e per 1,000 km)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**		
t CO2-e per 1,000 km					

TOTAL ENERGY USE	Jul-25 to Jun-26	Jul-24 to Jun-25	Jul-23 to Jun-24	Notes	% change previous to selected range
E1 Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) (MJ)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**		
Total energy usage from stationary fuels (F1) (MJ)	1,747,520.50	1,780,177.40	1,636,476.00		-1.83%
Total energy usage from transport (T1) (MJ)	650,108.30	309,852.60	760,524.50		109.81%
Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) (MJ)	**2,397,628.80**	**2,090,030.00**	**2,397,000.50**		14.72%

Environmental Performance

FRD 24 - Indicator Related to Environment Data

E2 Total energy usage from electricity (MJ)	Jul-25 to Jun-26	Jul-24 to Jun-25	Jul-23 to Jun-24		
Total energy usage from electricity (MJ)	3,411,471.86	3,681,750.49	3,415,126.79		-7.34%
E3 Total energy usage segmented by renewable and non-renewable sources (MJ)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**		
Renewable	2,957,491.72	1,278,144.21	1,244,169.60		131.39%
Non-renewable (E1 + E2 - E3 Renewable)	2,851,608.94	4,493,636.28	4,567,957.70		-36.54%
E4 Units of Stationary Energy used normalised: (F1+E2)/normaliser	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**		
Energy per unit of Aged Care OBD (MJ/Aged Care OBD)	313.25	323.75	289.86		-3.24%
Energy per unit of LOS (MJ/LOS)	14,656.23	24,061.36	47,656.63		-39.09%
Energy per unit of bed-day (LOS+Aged Care OBD) (MJ/OBD)	306.70	319.45	288.10		-3.99%
Energy per unit of Separations (MJ/Separations)	117,249.83	116,211.23	265,873.83		0.89%
Energy per unit of floor space (MJ/m2)	457.97	479.75	443.71		-4.54%
SUSTAINABLE BUILDINGS AND INFRASTRUCTURE	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**	**Notes**	**% change previous to selected range**
B1 Discuss how environmentally sustainable design (ESD) is incorporated into newly completed entity-owned buildings	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**	**Not report**	
B2 Discuss how new entity leases meet the requirement to preference higher-rated office buildings and those with a Green Lease Schedule	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**	**Not report**	
B3 NABERS Energy (National Australian Built Environment Rating system) ratings of newly completed/occupied Entity-owned office buildings and substantial tenancy fit-outs (itemised)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**	**Not report**	
B4 Environmental performance ratings (eg. NABERS, Green Star, or ISCAIS rating scheme) of newly completed Entity-owned non-office building or infrastructure projects or upgrades with a value over $1 million	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**	**Not report**	
NABERS Energy					

Environmental Performance

FRD 24 - Indicator Related to Environment Data

B5 Environmental performance ratings achieved for Entity-owned assets portfolio segmented by rating scheme and building, facility, or infrastructure type, where these ratings have been conducted	Jul-25 to Jun-26	Jul-24 to Jun-25	Jul-23 to Jun-24	Not report	
Rating scheme					
SUSTAINABLE PROCUREMENT	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**	**Notes**	**% change previous to selected range**
WATER USE	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**	**Notes**	**% change previous to selected range**
W1 Total units of metered water consumed by water source (kL)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**		
Potable water (kL)	34,367.20	36,770.58	27,602.14		-6.54%
Total units of water consumed (kL)	**34,367.20**	**36,770.58**	**27,602.14**		-6.54%
W2 Units of metered water consumed normalised by FTE, headcount, floor area, or other entity or sector specific quantity	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**		
Water per unit of Aged Care OBD (kL/Aged Care OBD)	2.09	2.18	1.58		-4.25%
Water per unit of LOS (kL/LOS)	97.63	161.98	260.40		-39.73%
Water per unit of bed-day (LOS+Aged Care OBD) (kL/OBD)	2.04	2.15	1.57		-5.00%
Water per unit of Separations (kL/Separations)	781.07	782.35	1,452.74		-0.16%
Water per unit of floor space (kL/m2)	3.05	3.23	2.42		-5.54%
WASTE AND RECYCLING	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**	**Notes**	**% change previous to selected range**
by waste stream and disposal method (kg)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**		
Landfill (total)					
General waste - skips	6,601.00	18,476.50	18,476.50		-64.27%
Miscellaneous Waste Costs	26.00				
Offsite treatment					
Clinical waste - treated	455.89	455.89	457.60		0.00%
Recycling/recovery (disposal)					
Cardboard			3,300.00		
Total units of waste disposed (kg)	**7,082.89**	**18,932.39**	**22,234.10**		-62.59%
by waste stream and disposal method (%)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**		
Landfill (total)					
General waste	93.56%	97.59%	83.10%		-4.13%
Offsite treatment					
Clinical waste - treated	6.44%	2.41%	2.06%		167.30%
Recycling/recovery (disposal)					
Cardboard			14.84%		
WR2 Percentage of office sites covered by dedicated collection services for each waste stream	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**	**Not report**	
Printer cartridges					
Batteries					
e-waste					
Soft plastics					

Environmental Performance

FRD 24 - Indicator Related to Environment Data

WR3 Total units of waste disposed normalised by FTE, headcount, floor area, or other entity or sector specific quantity, by disposal method	Jul-25 to Jun-26	Jul-24 to Jun-25	Jul-23 to Jun-24		
Total waste to landfill per patient treated ((kg general waste)/PPT)	0.39	1.08	1.05		-63.54%
patient treated ((kg offsite treatment)/PPT)	0.03	0.03	0.03		1.66%
Total waste recycled and reused per patient treated ((kg recycled and reused)/PPT)			0.19		
WR4 Recycling rate (%)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**		
Weight of recyclable and organic materials (kg)			3,300.00		
Weight of total waste (kg)	7,082.89	18,932.39	22,234.10		-62.59%
Recycling rate (%)			**14.84%**		
WR5 Greenhouse gas emissions associated with waste disposal (t CO2-e)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**		
Waste disposal emissions (t CO2-e)	9.21	24.61	24.61		-62.59%
NORMALISATION FACTORS	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**	**Notes**	**% change previous to selected range**
1000km (Corporate)					
1000km (Non-emergency)					
Aged Care OBD	16,469.00	16,871.00	17,428.00		-2.38%
ED Departures	0.00	0.00	0.00		
FTE	160.00	154.00	143.00		3.90%
LOS	352.00	227.00	106.00		55.07%
OBD	16,821.00	17,098.00	17,534.00		-1.62%
PPT	16,865.00	17,145.00	17,553.00		-1.63%
Separations	44.00	47.00	19.00		-6.38%
TotalAreaM2	11,265.00	11,385.00	11,385.00		-1.05%
NOTE: Indicators are not reported where data is unavailable or an indicator is not relevant to the organisation's operations					

Disclosures Required Under Legislation

Building Act 1993
All building works have been designed in accordance with the Department of Health's Capital Development Guidelines and comply with the *Building Act 1993 (Vic), Building Regulations 2006 (Vic)* and Building Code of Australia, relevant at the time of works. All contractors are appropriately qualified. There were no Occupancy Permits issued during the financial year. There were no Building Permits issued during the financial year. No certificates of final inspection, emergency orders and building orders were issued during the financial year.

Public Interest Disclosures Act 2012
The *Public Interest Disclosures Act 2012 (Vic)* enables people to make disclosures about improper conduct within the public sector without fear of reprisal. The *Public Interest Disclosures Act* aims to ensure openness and accountability by encouraging people to make disclosures and protecting them when they do. Mallee Track Health and Community Service complies with the requirements of the *Public Interest Disclosures Act 2012* and did not receive any disclosures in the 2025-2026 financial year. Members of the public wishing to access copies of procedures can apply in writing to the Chief Executive Officer, Dr Frances Peart at MTHCS. Information can be found at: www.mthcs.com.au. Mallee Track Health and Community Service made no disclosures to Independent Broad-based Anti-corruption Commission (IBAC) during the 2025-2026 financial year.

National Competition Policy (NCP)
All competitive neutrality requirements were implemented and met in accordance with National Competition Policy (NCP). Mallee Track Health and Community Service is compliant with the National Competition Policy (NCP), including compliance with the requirements of the policy statement, Competitive Neutrality Policy Victoria and any subsequent reforms.

Local Jobs First Act 2003
In 2025-2026 there were no contracts requiring disclosure under the *Local Jobs First Act 2003*. No projects undertaken by Mallee Track Health and Community Service during 2025-2026 met the threshold for Local Jobs First Policy application. As such, no Local Industry Development Plans were required or submitted.

Safe Patient Care Act 2015 (Vic)
Mallee Track Health and Community Service has no matters to report in relation to its obligations under section 40 of the *Safe Patient Care (Nurse to Patient and Midwife to Patient Ratios) Act 2015.*

Carers Recognition Act 2012
Mallee Track Health and Community Service recognises and values the unique relationship between clients and their carers and operates in an environment responsive to all parties and applies the overarching principles of the *Carer's Recognition Act 2012 (the Act).* Mallee Track Health and Community Service has taken all practical measures to comply with its obligations under the Act.

These include:
• promoting the principles of the Act to people in care relationships who receive our services and to the wider community (e.g. distributing printed material about the Act at community events or service points; providing links to state government resource materials on our website; providing digital and/or printed information about the Act to our partner organisations)
• ensuring our staff have an awareness and understanding of the care relationship principles set out in the Act (e.g. developing and implementing a staff awareness strategy about the principles in the Act and what they mean for staff; induction and training programs offered by the organisation include discussion of the Act and the statement of principles therein)
• considering the care relationships principles set out in the Act when setting policies and providing services (e.g. reviewing our employment policies such as flexible working arrangements and leave provisions to ensure that these comply with the statement of principles in the Act; developing a satisfaction survey for distribution at assessment and review meetings between workers, carers and those receiving care)
• implementing priority actions in *Victorian Carer Strategy 2025-2035.*

Disclosures Required Under Legislation

Freedom of Information Action Act 1982
During 2025-2026, Mallee Track Health and Community Service received 43 applications. Of these requests, none were from Members of Parliament or the media; all requests were received from the general public.

Mallee Track Health and Community Service made 45 Freedom of Information (FOI) decisions during the 12 months ended 30 June 2026.

There were 45 decisions made within the statutory time periods. No decisions were made outside the statutory timeframe.

Of the 45 decisions made, all granted access to documents in full. No decisions were made after a mandatory extension had been applied or an extension had been agreed to by the applicant.

Of requests finalised, the average number of days over/under the statutory time (including extended timeframes) to decide the request was 21 days.

During 2025-2026, no requests were subject to a complaint or internal review by the Office of the Victorian Information Commissioner, and no requests progressed to the Victorian Civil Administrative Tribunal (VCAT).

Access to documents and records held by MTHCS may be requested under the *Freedom of Information Act 1982*. Members of the public wishing to access documents can apply in writing to:

Freedom of Information Officer
Mallee Track Health and Community Service
Rosemary Cattanach
PO Box 130
Ouyen Vic 3490
rcattanach@mthcs.vic.gov.au

Payment of Application Fee can be made by Direct Deposit
or Cheque to:
Mallee Track Health and Community Service
BSB: 083776
Account No: 250918711

Gender Equality Act 2020
The Mallee Track Health and Community Service Gender Equality Action Plan (GEAP) was approved by the Commission for Gender Equality on 20 June 2022.

MTHCS' Gender Equality Objective is for, "our workforce to complement the diversity of the community we serve and engage with by creating a working environment and conditions in which we operate, learn, work and age in as a focus of all action plans and strategies".

In order to achieve this objective, MTHCS has focussed on 3 key priority areas, being:
- Priority 1 The MTHCS workplace is a sector-wide gender equality leader where all women, men and gender diverse people, with intersectional characteristics, are acknowledged, celebrated and recognised in a way that supports people to succeed.

- Priority 2 MTHCS applies inclusive and bias-free practices when assessing its talent pool to achieve a gender-balanced workforce with pay equity, while also striving to have a workforce that is increasingly representative of the local community.

- Priority 3 MTHCS has zero tolerance for sexism, discrimination, bullying and sexual harassment with all staff empowered to recognise, address and respond to it.

Each of the above key priority areas has specific action plans in place, which directly relate to the 7 indicators of gender equality. The implementation and monitoring of each action plan is undertaken by the MTHCS Gender Equality Action Plan Committee.

Disclosures Required Under Legislation

Privacy
MTHCS recognizes, and is committed to, the protection of the privacy of patient, resident, client and staff information. MTHCS has in place policies to ensure compliance with the *Health Records Act 2001 (Vic), Privacy Act 2000* and the *Information Privacy Act 2000 (Vic).* Patients, residents and clients are informed of their rights on first contact with MTHCS that all health information collected, and medical records held in relation to their treatment is respected and confidentially is maintained.

Additional information available on request
In compliance with the requirements of the Standing Directions 2018 under the *Financial Management Act 1994*, details in respect of the items listed below have been retained by the health service and are available on request to the relevant Ministers, Members of Parliament and the public, subject to the provisions of the *Freedom of Information Act 1982.*

The following information must be retained and made available upon request:
(a) a statement that declarations of pecuniary interests have been duly completed by all relevant officers;
(b) details of shares held by a senior officer as nominee or held beneficially in a statutory authority or subsidiary;
(c) details of publications produced by the entity about itself, and how these can be obtained;
(d) details of changes in prices, fees, charges, rates, and levies charged by the entity;
(e) details of any major external reviews carried out on the entity;
(f) details of major research and development activities undertaken by the entity;
(g) details of overseas visits undertaken including a summary of the objectives and outcomes of each visit;
(h) details of major promotional, public relations and marketing activities undertaken by the entity to develop community awareness of the entity and its services;
(i) details of assessments and measures undertaken to improve the occupational health and safety of employees;
(j) a general statement on industrial relations within the entity and details of time lost through industrial accidents and disputes;
(k) a list of major committees sponsored by the entity, the purposes of each committee and the extent to which the purposes have been achieved; and
(l) details of all consultancies and contractors including:
    (i) consultants/contractors engaged;
    (ii) services provided; and
    (iii) expenditure committed to for each engagement

This information is available on request from:
Freedom of Information Officer
Mallee Track Health and Community Service
Rosemary Cattanach
PO Box 130
Ouyen Vic 3490
Email: rcattanach@mthcs.vic.gov.au

Attestations and Declarations

MTHCS FINANCIAL MANAGEMENT COMPLIANCE ATTESTATIONS

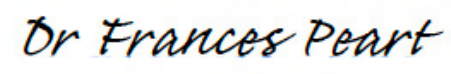
I, Carol Mioduchowski, on behalf of the Responsible Body, certify that Mallee Track Health and Community Service has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.



Carol Mioduchowski Responsible Officer
Mallee Track Health and Community Service, Ouyen
Date: 5 October 2026

DATA INTEGRITY DECLARATION

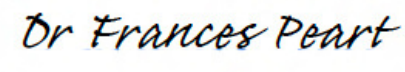
I, Dr Frances Peart, certify that Mallee Track Health and Community Service has put in place appropriate internal controls and processes to ensure that reported data accurately reflects actual performance. Mallee Track Health and Community Service has critically reviewed these controls and processes during the year.



Dr Frances Peart Accountable officer
Mallee Track Health and Community Service, Ouyen
Date: 5 October 2026

CONFLICT OF INTEREST DECLARATION

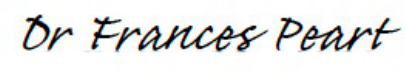
I, Dr Frances Peart, certify that Mallee Track Health and Community Service has put in place appropriate internal controls and processes to ensure that it has implemented a 'Conflict of Interest' policy consistent with the minimum accountabilities required by the VPSC. Declaration of private interest forms have been completed by all executive staff within Mallee Track Health and Community Service and members of the board, and all declared conflicts have been addressed and are being managed. Conflict of interest is a standard agenda item for declaration and documenting at each executive board meeting.



Dr Frances Peart Accountable officer
Mallee Track Health and Community Service, Ouyen
Date: 5 October 2026

INTEGRITY, FRAUD AND CORRUPTION DECLARATION

I, Dr Frances Peart, certify that Mallee Track Health and Community Service has put in place appropriate internal controls and processes to ensure that Integrity, fraud, and corruption risks have been reviewed and addressed at Mallee Track Health and Community Service during 2025-2026.



Dr Frances Peart Accountable officer
Mallee Track Health and Community Service, Ouyen
Date: 5 October 2026

Disclosure Index

The annual report of Mallee Track Health and Community Service is prepared in accordance with all relevant Victorian legislation. This index has been prepared to facilitate identification of the department's compliance with statutory disclosure requirements.

LEGISLATION	REQUIREMENT	PAGE REFERENCE
LEGISLATION	STANDING DIRECTIONS AND FINANCIAL REPORTING DIRECTIONS REPORT OF OPERATIONS	PAGE REFERENCE
CHARTER AND PURPOSE		
FRD 22	Manner of establishment and the relevant Ministers	4
FRD 22	Purpose, functions, powers, and duties	5-15
FRD 22	Nature and range of services provided	7
FRD 22	Activities, programs, and achievements for the reporting period	14-20
FRD 22	Significant changes in key initiatives and expectations for the future	19-20
MANAGEMENT AND STRUCTURE		
FRD 22	Organisational structure	8-13
FRD 22	Workforce data/employment and conduct principles	24
FRD 22	Workforce Inclusion Policy	24
FRD 22	Occupational Health and Safety	24-25
FINANCIAL AND OTHER INFORMATION		
FRD 22	Summary of the financial results for the year	25
FRD 22	Significant changes in financial position during the year	26
FRD 22	Operational and budgetary objectives and performance against objectives	26
FRD 22	Subsequent events	26
FRD 22	Details of consultancies under $10,000	27
FRD 22	Details of consultancies over $10,000	27

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LEGISLATION	REQUIREMENT	PAGE REFERENCE
	STANDING DIRECTIONS AND FINANCIAL REPORTING DIRECTIONS	
FINANCIAL AND OTHER INFORMATION		
FRD 22	Disclosure of ICT expenditure	27
FRD 22	Asset Management Accountability Framework	n/a
FRD 22	Disclosure of social procurement activities under the Social Procurement Framework	28
FRD 22	Disclosure of reviews and study expenses	28
FRD 22	Disclosure of grants and transfer payments	28
FRD 22	Application and operation of *Freedom of Information Act 1982*	36
FRD 22	Compliance with building and maintenance provisions of *Building Act 1993*	35
FRD 22	Application and operation of *Public Interest Disclosure Act 2012*	35
FRD 22	Statement on National Competition Policy	35
FRD 22	Application and operation of *Carers Recognition Act 2012*	35
FRD 22	Additional information available on request	37
FRD 24	Environmental data reporting	29-34
FRD 25	*Local Jobs First Act 2003* disclosures	35
COMPLIANCE ATTESTATIONS AND DECLARATION		
SD 5.1.4	Financial Management Compliance attestation	38

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COMPLIANCE ATTESTATIONS AND DECLARATION		
SD 5.2.3	Declaration in Report of Operations	4
	Attestation on Data Integrity	38
	Attestation on managing Conflicts of Interest	38
	Attestation on Integrity, Fraud, and Corruption	38
OTHER REPORTING REQUIREMENTS		
	Occupational violence reporting	25
	MPS financial and service performance reporting	19-20
	Reporting obligations under the *Safe Patient Care Act 2015*	35
	Reporting of compliance regarding Car Parking Fees (if applicable)	n/a
DECLARATION	FINANCIAL STATEMENTS	
SD 5.2.2	Declaration in financial statements	38
OTHER REQUIREMENTS UNDER STANDING DIRECTIONS 5.2		
SD 5.2.1(a)	Compliance with Australian accounting standards and other authoratitive pronouncements	
SD 5.2.1(a)	Compliance with Standing Directions	
SD 5.2.1(b)	Compliance with Model Financial Report	

Disclosure Index

LEGISLATION	REQUIREMENT	PAGE REFERENCE
	STANDING DIRECTIONS AND FINANCIAL REPORTING DIRECTIONS	
OTHER DISCLOSURES AS REQUIRED BY FRDS IN NOTES TO THE FINANCIAL STATEMENTS (A) (B)		
FRD 11	Disclosure of ex gratia expenses	
FRD 103	Non-Financial Physical Assets	
FRD 110	Cash Flow Statements	51
FRD 112	Defined Benefit Superannuation Obligations	
FRD 114	Financial Intruments - general government entitites and public non-financial corportations	65
LEGISLATION		
	Freedom of Information Act 1982 (Vic) (FOI Act)	36
	Building Act 1993	35
	Public Interest Disclosures Act 2012	35
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	Financial Management Act 1994 (b)	38

Notes:
(a) References to FRDs have been removed from the Disclosure Index if the specific FRDs do not contain requirements that are in the nature of disclosure.
(b) Refer to the Model financial statements section (Part two) for further details.

Part B - Financial Reports



Independent Auditor's Report

Victorian Auditor-General's Office

To the Board of Mallee Track Health and Community Service

Opinion	I have audited the financial report of Mallee Track Health and Community Service (the health service) which comprises the: • balance sheet as at 30 June 2026 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including material accounting policy information • board member's, accountable officer's and chief finance & accounting officer's declaration. In my opinion the financial report presents fairly, in all material respects, the financial position of the health service as at 30 June 2026 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the *Financial Management Act 1994* and applicable Australian Accounting Standards – Simplified Disclosures.
Basis for Opinion	I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. My independence is established by the *Constitution Act 1975*. My staff and I are independent of the health service in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (and Independence Standards)* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Board's responsibilities for the financial report	The Board of the health service is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – Simplified Disclosures and the *Financial Management Act 1994*, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the Board is responsible for assessing the health service's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Level 31 / 35 Collins Street, Melbourne Vic 3000
T 03 8601 7000 enquiries@audit.vic.gov.au www.audit.vic.gov.au

Auditor's responsibilities for the audit of the financial report

As required by the *Audit Act 1994,* my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the health service's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the health service's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the health service to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Simone Bohan
as delegate for the Auditor-General of Victoria

MELBOURNE
22 October 2026

Mallee Track Health and Community Service

ABN: 43 518 931 864

Financial Statements

For the year ended 30 June 2026

Mallee Track Health and Community Service Contents Page

30 June 2026

Mallee Track Health and Community Services presents its audited general purpose financial statements for the year ended 30 June 2026 in the following structure to provide users with the information about Mallee Track Health and Community Service's stewardship of the resources entrusted to it.

How this report is structured

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Note 8: Other Disclosures	65

Mallee Track Health and Community Service

Declaration in the Financial Statements

Financial Year ended 30 June 2026

The attached financial statements for Mallee Track Health and Community Service have been prepared in accordance with Direction 5.2 of the Standing Directions of the Minister for Finance under the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian Accounting Standards including Interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the Comprehensive Operating Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement and accompanying notes, presents fairly the financial transactions during the period 1 July 2025 to 30 June 2026 and the financial position of Mallee Track Health and Community Service at 30 June 2026.

At the time of signing, we are not aware of any circumstance which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on 22 October 2026.

Board member	Accountable Officer	Chief Financial & Accounting Officer
Carol Mioduchowski	Dr Frances Peart	Sinfree Chirunga
Carol Mioduchowski Board Chair Ouyen 22 October 2026	Frances Peart Chief Executive Officer Ouyen 22 October 2026	Sinfree Chirunga Chief Financial Officer Ouyen 22 October 2026

Mallee Track Health and Community Service
Comprehensive Operating Statement

For the Financial Year Ended 30 June 2026

	Note	2026 $ '000	2025 $ '000
Revenue and income from transactions			
Revenue from contracts with customers	2.1	6,696	6,254
Government grants	2.1	17,951	17,093
Other sources of income	2.1	1,678	1,388
Total revenue and income from transactions		**26,325**	**24,735**
Expenses from transactions			
Employee expenses	3.1	(19,595)	(17,728)
Depreciation	4.1(a)	(4,577)	(4,585)
Supplies and consumables	3.1	(2,331)	(1,760)
Other operating expenses	3.1	(3,953)	(4,764)
Total expenses from transactions		**(30,456)**	**(28,837)**
Net result from transactions - net operating balance		**(4,131)**	**(4,102)**
Other economic flows included in net result			
Net loss on financial assets		(11)	(6)
Share of net profits of joint entities, excluding dividends		(31)	(141)
Net loss on disposal of property plant and equipment		(256)	(57)
Other gain from other economic flows		(52)	19
Total other economic flows included in the net result		**(350)**	**(185)**
Net result		**(4,481)**	**(4,287)**
Other economic flows - other comprehensive income			
Items that will not be reclassified to net result			
Changes in physical asset revaluation		-	-
Total other economic flows - other comprehensive income		**-**	**-**
Comprehensive result		**(4,481)**	**(4,287)**

This statement should be read in conjunction with the accompanying notes.

Mallee Track Health and Community Service
Balance Sheet

As at 30 June 2026

	Note	2026 $ '000	2025 $ '000
Financial assets			
Cash and cash equivalents	6.1	14,415	14,592
Receivables	5.1	2,052	1,938
Contract assets		-	115
Total financial assets		**16,467**	**16,645**
Non-financial assets			
Prepayments		122	134
Inventories		45	45
Non-financial physical assets held for sale		13	6
Property, plant and equipment	4.1	58,511	61,736
Total non-financial assets		**58,691**	**61,921**
Total assets		**75,158**	**78,566**
Liabilities			
Payables	5.2	3,306	3,901
Contract liabilities	5.3	1,224	457
Borrowings		866	713
Employee benefits	3.1(b)	4,526	4,311
Other liabilities	5.3	6,637	6,104
Total liabilities		**16,559**	**15,486**
Net Assets		**58,599**	**63,080**
Equity			
Accumulated deficit		(22,828)	(18,347)
Contributed capital		9,793	9,793
Physical asset revaluation surplus		71,634	71,634
Total equity		**58,599**	**63,080**

This statement should be read in conjunction with the accompanying notes.

Mallee Track Health and Community Service
Cash Flow Statement

For the Financial Year Ended 30 June 2026

	Note	2026 $ '000	2025 $ '000
Cash flows from operating activities			
Receipts from Government		21,047	20,963
Commercial activity revenue received		220	183
Donations and bequests received		-	7
GST received from ATO		807	624
Interest income received		337	348
Patient Fees		2,785	2,639
Other receipts		171	170
Total receipts		25,367	24,934
		-	
Payments to employees		(19,200)	(17,301)
Payments to suppliers and consumables		(5,516)	(5,284)
Finance costs		(61)	(17)
GST paid to ATO		(148)	(108)
Total payments		(24,925)	(22,710)
Net cash flows from operating activities		442	2,224
Cash flows from investing activities			
Purchase of non-financial assets		(13)	(6)
Proceeds from sale of non-financial assets		389	108
Purchase of property, plant and equipment		(1,352)	(265)
Net cash flows used in investing activities		(976)	(163)
Cash flows from financing activities			
Repayment of accommodation deposits		(2,012)	(2,966)
Receipt of accommodation deposits		2,522	3,196
Repayment of borrowings and principal portion of lease liabilities		(153)	(110)
Net cash flows from financing activities		357	120
Net increase/(decrease) in cash and cash equivalents		(177)	2,181
Cash and cash equivalents at the beginning of financial year		14,592	12,411
Cash and cash equivalents at the end of financial year	6.1	14,415	14,592

This statement should be read in conjunction with the accompanying notes.

Mallee Track Health and Community Service
Statement of Changes in Equity

For the Financial Year Ended 30 June 2026

	Accumulated Deficit $ '000	Contributed Capital $ '000	Physical asset Revaluation Surplus $ '000	Total Equity $ '000
Balance at 1 July 2024	**(14,060)**	**9,793**	**71,634**	**67,367**
Net result for the year	(4,287)	-	-	(4,287)
Balance at 30 June 2025	**(18,347)**	**9,793**	**71,634**	**63,080**
Net result for the year	(4,481)	-	-	(4,481)
Balance at 30 June 2026	**(22,828)**	**9,793**	**71,634**	**58,599**

This statement should be read in conjunction with the accompanying notes.

Mallee Track Health and Community Service
Notes to the Financial Statements

For the Financial Year Ended 30 June 2026

1. ABOUT THIS REPORT

These financial statements represent the financial statements of Mallee Track Health and Community Service for the year ended 30 June 2026.

Mallee Track Health and Community Service is a not-for-profit entity established as a public agency on 15 September 2020 under the *Health Services Act 1998 (Vic)*. A description of the nature of its operations and its principal activities is included in the Report of Operations, which does not form part of these financial statements.

This section explains the basis of preparing the financial statements.

STRUCTURE

1.1 Basis for preparation
1.2 Material accounting estimates and judgements
1.3 Reporting entity
1.4 Economic dependency

1.1 Basis of preparation

These financial statements are Tier 2 general purpose financial statements prepared in accordance with AASB 1060 *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* (AASB 1060) and Financial Reporting Direction 101 *Application of Tiers of Australian Accounting Standards* (FRD101).

These general purpose financial statements have been prepared in accordance with the FMA and applicable Australian Accounting Standards (AASs), which include interpretations, issued by the Australian Accounting Standards Board (AASB).

Where appropriate, those AASs paragraphs applicable to not-for-profit entities have been applied. Accounting policies selected and applied in these financial statements ensure the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

The accrual basis of accounting has been applied in preparing these financial statements, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Consistent with the requirements of AASB 1004 *Contributions*, contributions by owners (that is, contributed capital and its repayment) are treated as equity transactions and, therefore, do not form part of the income and expenses of Mallee Track Health and Community Service.

The financial statements have been prepared on a going concern basis (refer to Note 1.4 Economic Dependency).

The financial statements are presented in Australian dollars.

The amounts presented in the financial statements have been rounded to the nearest thousand dollars. Minor discrepancies in tables between totals and sum of components are due to rounding.

The annual financial statements were authorised for issue by the Board of Mallee Track Health and Community Service on 22 October 2026.

1.2 Material accounting estimates and judgements

Management makes estimates and judgements when preparing the financial statements.

These estimates and judgements are based on historical knowledge and the best available current information and assume any reasonable expectation of future events. Actual results may differ.

Revisions to estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision.

The material accounting judgments and estimates used, and any changes thereto, are disclosed within the relevant accounting policy.

1.3 Reporting entity

The financial statements include all the controlled activities of Mallee Track Health and Community Service. Refer to Note 8.7 for further details of controlled entities.

Mallee Track Health and Community Service's principal address is:
28 Britt Street
Ouyen VIC 3490.

1.4 Economic dependency

Mallee Track Health and Community Service is a public health service governed and managed in accordance with the *Health Services Act 1988* and its results form part of the Victorian General Government consolidated financial position. Mallee Track Health and Community Service provides essential services and is predominantly dependent on the continued financial support of the State Government, particularly the Department of Health (DH), and the Commonwealth funding via the National Health Reform Agreement (NHRA). The state of Victoria plans to continue Mallee Track Health and Community Service's operations and on that basis, the financial statements have been prepared on a going concern basis.

2. FUNDING DELIVERY OF OUR SERVICES

Mallee Track Health and Community Service's overall objective is to provide quality health services that support and enhance the wellbeing of all Victorians by creating partnerships, leading a culture and building a team to deliver sustainable services. Mallee Track Health and Community Service predominantly receives income (grants) for the provision of outputs. Mallee Track Health and Community Service also receives income from supply of services.

Significant Judgement - Grant Revenue

Mallee Track Health & Community Services has made the judgement that amounts received in relation to activity based funding should be recognised under AASB 15 on the basis where the Health Service does not achieve the relevant targets or occupancy levels, funding will be recallable

STRUCTURE

2.1 Revenue and income transactions

2.1 Revenue and income from transactions

	Note	2026 $'000	2025 $'000
Revenue from contracts with customers	2.1(a)	6,696	6,254
Government Grants	2.1 (b)	17,951	17,093
Other sources of income	2.1(c)	1,678	1,388
Total revenue and income from transactions		**26,325**	**24,735**

Mallee Track Health and Community Service
Notes to the Financial Statements

For the Financial Year Ended 30 June 2026

2.1 Revenue and income from transactions

2.1(a) Revenue from contracts with customers

	2026 $'000	2025 $'000
Government grants (State) - Operating	1,354	982
Government grants (Commonwealth) - Operating	2,264	2,242
Patient and resident fees	2,858	2,847
Commercial activities	220	183
Total revenue from contracts with customers	**6,696**	**6,254**

How we recognise revenue from contracts with customers

Government grants

Revenue from government operating grants that are enforceable and contain sufficiently specific performance obligations are accounted for as revenue from contracts with customers under AASB 15.

In contracts with customers, the 'customer' is the funding body, who is the party that promises funding in exchange for Mallee Track Health and Community Service's goods or services. Mallee Track Health and Community Services funding bodies often direct that goods or services are to be provided to third party beneficiaries, including individuals or the community at large. In such instances, the customer remains the funding body that has funded the program or activity, however the delivery of goods or services to third party beneficiaries is a characteristic of the promised good or service being transferred to the funding body.

This policy applies to each of Mallee Track Health and Community Service's revenue streams, with information detailed below relating to Mallee Track Health and Community Service's material revenue streams:

Government Grants	Performance obligation
Dental Weighted Activity Units (DWAU's)	The Dental Health Program funding model is activity-based, using the Australian Dental Association service item codes, rather than courses of care. Performance is measured in terms of Dental Weighted Activity Units (DWAU), calculated using weighted Australian Dental Association item codes. Funding is aligned to DWAUs to ensure that state activity targets are met. Revenue is recognised at point in time which is when a patient is treated.
Small Rural Health Service (SRHS) Funding (State Operating Grants) and; Multi Purpose Service (MPS) Funding (Commonwealth Operating Grants)	Mallee Track Health and Community Services receives block funding under the Commonwealths MPS and State's SRHS program. These programs aim to give regional and remote communities improved access to a mix of health and aged care services that meet the community needs, more innovative and integrated service delivery, flexible use of funding, improved quality of care for residents and improved cost effectiveness and long-term viability of services. There are no performance obligations attached to the funding and it is recognised over time, as and when the funding is received.

Patient and resident fees

Patient and resident fees are charges incurred by patients for services they receive. Patient and resident fees are recognised under AASB 15 at a point in time when the performance obligation, the provision of services, is satisfied, except where the patient and resident fees relate to accommodation charges. Accommodation charges are calculated daily and are recognised over time, to reflect the period accommodation is provided.

Mallee Track Health and Community Service
Notes to the Financial Statements

For the Financial Year Ended 30 June 2026

2.1(b) Government Grants

	2026 $'000	2025 $'000
Government grants (State) - Operating	10,888	10,080
Government grants (Commonwealth) - Operating	7,043	6,917
Government grants (State) - Capital	20	96
Total Government Grants	**17,951**	**17,093**

How we recognise Government Grants

Government grants

Mallee Track Health and Community Service recognises income of not-for-profit entities under AASB 1058 where it has been earned under arrangements that are either not enforceable or linked to sufficiently specific performance obligations.

Income from grants without any sufficiently specific performance obligations or that are not enforceable, is recognised when Mallee Track Health and Community Service has an unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition of the asset, Mallee Track Health and Community Service recognises any related contributions by owners, increases in liabilities, decreases in assets or revenue (related amounts) in accordance with other Australian Accounting Standards. Related amounts may take the form of:

- contributions by owners, in accordance with AASB 1004 *Contributions*
- revenue or contract liability arising from a contract with a customer, in accordance with AASB 15
- a lease liability in accordance with AASB 16 *Leases*
- a financial instrument, in accordance with AASB 9 *Financial Instruments*
- a provision, in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets.*

Non-cash contributions from the Department of Health

The Department of Health makes some payments on behalf of Mallee Track Health and Community Service:

Supplier	Description
Victorian Managed Insurance Authority	The Department of Health purchases non-medical indemnity insurance for Mallee Track Health and Community Service which is paid directly to the Victorian Managed Insurance Authority. To record this contribution, such payments are recognised as income with a matching expense in the net result from transactions.
Department of Health	Long Service Leave (LSL) revenue is recognised upon finalisation of movements in LSL liability in line with the long service leave funding arrangements with the Department of Health.

2.1(c) Other sources of income

	2026 $'000	2025 $'000
Other capital purpose income	389	161
Other income from operating activities	1,289	1,227
Total other sources of income	**1,678**	**1,388**

Mallee Track Health and Community Service
Notes to the Financial Statements

For the Financial Year Ended 30 June 2026

3.THE COST OF DELIVERING OUR SERVICES

This section provides an account of the expenses incurred by Mallee Track Health and Community Service in delivering services and outputs. In Section 2, the funds that enable the provision of services were disclosed and in this note the cost associated with provision of services are disclosed.

STRUCTURE

3.1 Expenses incurred in the delivery of services

	Note	2026 $'000	2025 $'000
Employee expenses	3.1(a)	19,415	17,728
Supplies and consumables	3.1(c)	2,331	1,760
Other Expenses	3.1(d)	3,553	4,765
Total expenses incurred in the delivery of services		**25,299**	**24,253**

3.1(a) Employee expenses

	2026 $'000	2025 $'000
Salaries and wages	15,922	14,195
Defined contribution superannuation expense	1,807	1,507
Agency expenses	890	1,082
Fee for service medical officer expenses	976	944
Total employee expenses	**19,595**	**17,728**

How we recognise employee expenses

Employee expenses include salaries and wages, leave entitlements, termination payments, WorkCover payments and agency expenses.

The amount recognised in relation to superannuation is employer contributions for members of both defined benefit and defined contribution superannuation plans that are paid or payable during the reporting period.

3.1(b) Employee-related provisions

	2026 $'000	2025 $'000
Current provision for employee benefits		
Accrued days off	36	46
Annual leave	1,444	1,346
Long service leave	2,187	2,081
Provision for on-costs	506	478
Total current provisions for employee benefits	**4,173**	**3,951**
Non-current provisions for employee benefits		
Long service leave	310	316
Provision for on-costs	43	44
Total non-current provisions for employee benefits	**353**	**360**
Total provisions for employee benefits	**4,526**	**4,311**

How we recognise employee-related provisions
Employee related provisions are accrued for employees in respect of accrued days off, annual leave and long service leave, for services rendered to the reporting date.

No provision has been made for sick leave as all sick leave is non-vesting and it is not considered probable that the average sick leave taken in the future will be greater than the benefits accrued in the future. As sick leave is non-vesting, an expense is recognised in the Statement of Comprehensive Income as sick leave is taken.

Annual leave and accrued days off
Liabilities for annual leave and accrued days off are recognised in the provision for employee benefits as current liabilities because Mallee Track Health and Community Service does not have an unconditional right to defer settlement of these liabilities.

Depending on the expectation of the timing of settlement, liabilities for annual leave and accrued days off are measured at:
- nominal value – if Mallee Track Health and Community Service expects to wholly settle within 12 months or
- present value – if Mallee Track Health and Community Service does not expect to wholly settle within 12 months.

Long service leave
The liability for long service leave (LSL) is recognised in the provision for employee benefits.

Unconditional LSL is disclosed in the notes to the financial statements as a current liability even where the Mallee Track Health and Community Service does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months. An unconditional right arises after a qualifying period.

The components of this current LSL liability are measured at:
- nominal value – if Mallee Track Health and Community Service expects to wholly settle within 12 months or
- present value – if Mallee Track Health and Community Service does not expect to wholly settle within 12 months.

Conditional LSL is measured at present value and is disclosed as a non-current liability. There is a conditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service.

Provisions
Employment on-costs such as payroll tax, workers compensation and superannuation are not employee benefits. They are disclosed separately as a component of the provision for employee benefits when the employment to which they relate has occurred. The on-costs provision

3.1(c) Supplies and consumables

	2026 $'000	2025 $'000
Supplies and consumables		
Drug supplies	33	25
Medical and surgical supplies (including prostheses)	280	194
Other supplies and consumables	2,018	1,541
	2,331	**1,760**

3.1(d) Other Operating expenses

	2026 $'000	2025 $'000
Other operating expenses		
Low value lease expenses	100	85
Fuel, light, power and water	385	392
Repairs and maintenance	591	1,041
Maintenance contracts	103	123
Medical indemnity insurance	5	5
Software licence fees	675	869
Legal expenses and professional memberships	98	60
Freight and cartage and conference and travel	67	148
Telephone and internet services	87	99
Replacement and additions of equipment	400	393
Staff training and development	454	439
Contract administration	347	498
Other administration expenses	580	594
Finance costs	61	18
Total other operating expenses	**3,953**	**4,764**

How we recognise other operating expenses

Expense recognition
Expenses are recognised as they are incurred and reported in the financial year to which they relate.

Supplies and consumables
Supplies and services are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any inventories held for distribution are expensed when the inventories are distributed.

The following lease payments are recognised on a straight-line basis:

- low value leases: leases with the underlying asset's fair value (when new, regardless of the age of the asset being leased) is no more than $10,000.

Variable lease payments that are not included in the measurement of the lease liability, i.e. variable lease payments that do not depend on an index or a rate such as those based on performance or usage of the underlying asset, are recognised in the Comprehensive Operating Statement (except for payments which have been included in the carrying amount of another asset) in the period in which the event or condition that triggers those payments occur. Mallee Track Health and Community Service's variable lease payments during the year ended 30 June 2026 was nil.

Other operating expenses
Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

The DH also makes certain payments on behalf of Mallee Track Health and Community Service. These amounts have been brought to account in determining the operating result for the year, by recording them as revenue (Refer to Note 2.1(c)) and recording a corresponding expense.

4. KEY ASSETS TO SUPPORT SERVICE DELIVERY

Mallee Track Health and Community Service controls infrastructure and other investments that are utilised in fulfilling its objectives and conducting its activities. They represent the key resources that have been entrusted to Mallee Track Health and Community Service to be utilised for delivery of services.

STRUCTURE

4.1 Property, plant and equipment
4.2 Depreciation

4.1 Property, Plant and Equipment

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000
Land at fair value - Crown	1,323	1,323	-	-	1,323	1,323
Buildings at fair value	62,723	62,723	(8,412)	(4,206)	54,311	58,517
Work in progress at cost	739	25	-	-	739	25
Plant, equipment and vehicles at fair value	3,431	5,870	(1,293)	(3,996)	2,138	1,874
Total property, plant and equipment	**68,216**	**69,941**	**(9,705)**	**(8,202)**	**58,511**	**61,736**

How we recognise property, plant and equipment

Items of property, plant and equipment are initially measured at cost, and are subsequently measured at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, being far below the fair value of the asset, the deemed cost is its fair value at the date of acquisition. Assets transferred as part of an amalgamation/machinery of government change are transferred at their carrying amounts.

The cost of constructed non-financial physical assets includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Mallee Track Health and Community Service
Notes to the Financial Statements

For the Financial Year Ended 30 June 2026

4.1(a) Reconciliation of the carrying amount of each class of asset

	Land	Buildings	Works in Progress	Plant, Equipment and Vehicles	Total
	$,000	$,000	$,000	$,000	$,000
Balance at 1 July 2025	**1,323**	**58,517**	**25**	**1,874**	**61,736**
Additions	-	-	739	862	1,601
Disposals	-	-	(25)	(227)	(252)
Depreciation	-	(4,206)	-	(371)	(4,577)
Balance at 30 June 2026	**1,323**	**54,311**	**739**	**2,138**	**58,511**

Fair value assessments have been performed for all classes of assets in this purpose group and the decision was made that the movements were not material (less than or equal to 10%). As such, an independent revaluation was not required per FRD 103. In accordance with FRD 103, Mallee Track Health and Community Service has elected to apply the practical expedient in FRD 103 *Non-Financial Physical Assets* and has therefore not applied the amendments to AASB 13 *Fair Value Measurement* . The amendments to AASB 13 will be applied at the next scheduled independent revaluation, which is planned to be undertaken in 2029, in accordance with Mallee Track Health and Community Service's revaluation cycle, or at an interim revaluation, whichever comes first.

4.1(b) Impairment of property, plant and equipment

The recoverable amount of the primarily non-financial physical assets of Mallee Track Health and Community Service, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13 *Fair Value Measurement* , with the consequence that AASB 136 *Impairment of Assets* does not apply to such assets that are regularly revalued.

Mallee Track Health and Community Service has assessed all right-of-use assets for impairment, and no indicators of impairment were identified as at 30 June 2026.

4.2 Depreciation

How we recognise depreciation

All buildings, plant and equipment and other non-financial physical assets (excluding items under assets held for sale, land and investment properties) that have finite useful lives are depreciated. Depreciation is generally calculated on a straight-line basis at rates that allocate the asset's value, less any estimated residual value over its estimated useful life.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the health service anticipates exercising a purchase option, the specific right-of-use asset is depreciated over the useful life of the underlying asset.

Useful lives of non-current assets

The following table indicates the expected useful lives of non-current assets on which the depreciation and amortisation charges are based.

	2026	2025
Buildings	5 to 40 years	7 to 50 years
Plant, equipment and vehicles (including leased assets)	3 to 30 years	3 to 20 years

Mallee Track Health and Community Service
Notes to the Financial Statements

For the Financial Year Ended 30 June 2026

5. OTHER ASSETS AND LIABILITIES

This section sets out those assets and liabilities that arose from Mallee Track Health and Community Service's operations.

STRUCTURE

5.1 Receivables
5.2 Payables
5.3 Contract liabilities
5.4 Monies held in trust

5.1 Receivables

	Note	2026 $'000	2025 $'000
Current receivables			
Contractual			
Inter hospital debtors		-	8
Trade receivables		482	418
Patient fees		57	56
Accrued revenue		71	41
Total contractual receivables		**610**	**523**
Statutory			
GST receivable		266	244
Total statutory receivables		**266**	**244**
Total current receivables		**876**	**767**
Non-current receivables			
Contractual			
Long service leave - Department of Health		1,176	1,171
Total contractual receivables		**1,176**	**1,171**
Total non-current receivables		**1,176**	**1,171**
Total receivables		**2,052**	**1,938**
(i) Financial assets classified as receivables			
Total receivables		2,052	1,938
GST receivable		(266)	(244)
Total financial assets classified as receivables	7.1	**1,786**	**1,694**

How we recognise receivables

Receivables consist of:

Contractual receivables, including debtors that relate to goods and services. These receivables are classified as financial instruments and are categorised as 'financial assets at amortised cost'. They are initially recognised at fair value plus any directly attributable transaction costs. The health service holds contractual receivables with the objective to collect the contractual cash flows and therefore they are subsequently measured at amortised cost using the effective interest method, less any impairment.

Statutory receivables, including Goods and Services Tax (GST) input tax credits that are recoverable. Statutory receivables do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment) but are not classified as financial instruments for disclosure purposes. The health service applies AASB 9 for initial measurement of the statutory receivables and as a result, statutory receivables are initially recognised at fair value plus any directly attributable transaction cost.

5.2 Payables

	Note	2026 $'000	2025 $'000
Contractual			
Trade creditors		680	621
Accrued salaries and wages		971	633
Accrued expenses		637	1,242
Deferred capital grant income		376	376
Inter hospital creditors		19	33
Other payables		545	448
Amounts payable to governments and agencies		10	422
Total contractual payables		**3,238**	**3,775**
Statutory			
GST payable		68	126
Total statutory payables		**68**	**126**
Total contractual payables		**3,306**	**3,901**
(i) Financial liabilities classified as payables			
Total payables		3,238	3,901
Deferred capital grant income		(376)	(376)
GST payable		(68)	(126)
Total financial liabilities classified as payable	7.1	**2,794**	**3,399**

How we recognise payables

Payables consist of:

Contractual payables, including payables that relate to the purchase of goods and services. These payables are classified as financial instruments and measured at amortised cost. Accounts payable and salaries and wages payable represent liabilities for goods and services provided to the Mallee Track Health and Community Service prior to the end of the financial year that are unpaid.

Statutory payables, including Goods and Services Tax (GST) payable are recognised and measured similarly to contractual payables but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

The normal credit terms for accounts payable are usually Net 60 days.

5.3 Contract liabilities

	2026 $'000	2025 $'000
Current		
Contract liabilities	1,224	457
Total current contract liabilities	**1,224**	**457**
Total contract liabilities	**1,224**	**457**

How we recognise contract liabilities

Contract liabilities include consideration received in advance from customers in respect of the construction of upgrades to facilities. Income is recognised progressively as the asset is constructed. The balance of contract liabilities was significantly higher than the previous reporting period due to a grant received from Department of Education to support the construction of upgrades to the Murrayville Early Years Facility which has not been utilised.

5.4 Monies held in trust

	Note	2026 $'000	2025 $'000
Current monies held in trust			
Other monies:			
Patient monies		-	-
Refundable accommodation bonds		6,637	6,103
Total current monies held in trust		**6,637**	**6,103**
Total other liabilities		**6,637**	**6,103**
***Represented by:**			
Cash assets	6.1	6,938	6,379
		6,938	**6,379**

How we recognise monies held in trust

Refundable Accommodation Deposit (RAD)/Accommodation Bond liabilities

RADs/accommodation bonds are non-interest-bearing deposits made by some aged care residents to Mallee Track Health and Community Service upon admission. These deposits are liabilities which fall due and payable when the resident leaves the home.

RADs/accommodation bond liabilities are recorded at an amount equal to the proceeds received, net of retention and any other amounts deducted from the RAD/accommodation bond in accordance with the *Aged Care Act 2024*.

Mallee Track Health and Community Service
Notes to the Financial Statements

For the Financial Year Ended 30 June 2026

6. HOW WE FINANCE OUR OPERATIONS

This section provides information on the sources of finance utilised by Mallee Track Health and Community Service during its operations, other information related to financing activities of Mallee Track Health and Community Service.

This section includes disclosures of balances that are financial instruments (such as borrowings and cash balances). Notes 7.1 and 7.3 provide additional, specific financial instrument disclosures.

STRUCTURE

6.1 Cash and cash equivalents
6.2 Commitments for expenditure

6.1 Cash and cash equivalents

	Note	2026 $'000	2025 $'000
Cash on hand (excluding monies held in trust)		1	1
Cash at bank (excluding monies held in trust)		7,476	8,212
Total cash held for operations		**7,477**	**8,213**
Cash at bank (monies held in trust)		6,938	6,379
Total cash held as monies in trust		**6,938**	**6,379**
Cash and cash equivalents	7.1	**14,415**	**14,592**

6.2 Commitments for expenditure

	Less than 1 year $'000	1-5 years $'000	5+ years $'000	Total $'000
30 June 2026				
Non-cancellable low value lease commitments	110	202	-	312
Total commitments (inclusive of GST)	**110**	**202**	**-**	**312**
Less GST recoverable	(10)	(18)	-	(28)
Total commitments (exclusive GST)	**100**	**183**	**-**	**283**

	Less than 1 year $'000	1-5 years $'000	5+ years $'000	Total $'000
30 June 2025				
Non-cancellable low value lease commitments	85	144	-	229
Total commitments (inclusive of GST)	**85**	**144**	**-**	**229**
Less GST recoverable	(8)	(13)	-	(21)
Total commitments (exclusive GST)	**77**	**131**	**-**	**208**

How we disclose our commitments

Our commitments relate to expenditure and short term and low value leases.

Expenditure commitments

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are disclosed at their nominal value and are inclusive of the GST payable. In addition, where it is considered appropriate and provides additional relevant information to users, the net present values of significant projects are stated. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised on the balance sheet.

7. FINANCIAL INSTRUMENTS, CONTINGENCIES AND VALUATION JUDGEMENTS

Mallee Track Health and Community Service is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements. This section sets out financial instrument specific information (including exposures to financial risks) as well as those items that are contingent in nature or require a higher level of judgement to be applied, which for the health service is related mainly to fair value determination.

STRUCTURE

7.1 Financial instruments
7.2 Contingent assets and contingent liabilities
7.3 Fair value determination

7.1 Financial instruments

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of Mallee Track Health and Community Service's activities, certain financial assets and financial liabilities arise under statute rather than a contract (for example, taxes, fines and penalties). Such financial assets and financial liabilities do not meet the definition of financial instruments in AASB 132 *Financial Instruments: Presentation* .

30 June 2026	Note	Carrying amount $'000	Total interest income/ expense $'000
Financial assets at amortised cost			
Cash and cash equivalents	6.1	14,415	348
Receivables	5.1	1,786	-
Total financial assets[(i)]		**16,201**	**348**
Financial liabilities at amortised cost			
Payables	5.2	2,794	-
Borrowings		866	61
Monies held in trust	5.3	6,938	-
Total financial liabilities[(i)]		**10,598**	**61**

30 June 2025	Note	Carrying amount $'000	Total interest income/ expense $'000
Financial assets at amortised cost			
Cash and cash equivalents	6.1	14,592	531
Receivables	5.1	1,694	-
Total financial assets[(i)]		**16,286**	**531**
Financial liabilities at amortised cost			
Payables	5.2	3,399	-
Borrowings		713	18
Other liabilities	5.3	6,379	-
Total financial liabilities[(i)]		**10,491**	**18**

(i) The carrying amount excludes statutory receivables (i.e. GST receivables) and statutory payables (i.e. GST payable and deferred capital grant income).

How we categorise financial instruments

Financial assets at amortised cost
Financial assets are measured at amortised cost if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by Mallee Track Health and Community Service solely to collect the contractual cash flows, and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specific dates.

These assets are initially recognised at fair value plus any directly attributable transaction costs and are subsequently measured at amortised cost using the effective interest method less any impairment.

Mallee Track Health and Community Service recognises the following assets in this category:

- cash and deposits and
- receivables (excluding statutory receivables).

Categories of financial liabilities

Financial liabilities at amortised cost
Financial liabilities are measured at amortised cost using the effective interest method, where they are not held at fair value through net result.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in net result over the relevant period. The effective interest is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

Mallee Track Health and Community Service recognises the following liabilities in this category:

- payables (excluding statutory payables and contract liabilities)
- borrowings and
- other liabilities (including monies held in trust).

7.2 Contingent assets and contingent liabilities

As at balance date, the Board are not aware of any contingent assets or liabilities.

7.3 Fair value determination

How we measure fair value
Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The following assets and liabilities are carried at fair value:

- Property, plant and equipment, with the exception of right-of-use assets arising under AASB 16 which are measured using the cost model.

In addition, the fair value of other assets and liabilities that are carried at amortised cost, also need to be determined for disclosure.

Valuation hierarchy
In determining fair values, a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into three levels, also known as the fair value hierarchy. The levels are as follows:

- Level 1 - quoted (unadjusted) market prices in active markets for identical assets and liabilities
- Level 2 - valuation techniques for which the lowest level input is significant to the fair value measurement is directly or indirectly observable
- Level 3 - valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

Mallee Track Health and Community Service determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period. There have been no transfers between levels during the period.

Mallee Track Health and Community Service monitors changes in the fair value of each asset and liability through relevant data sources to determine whether revaluation is required. The Valuer-General Victoria (VGV) is Mallee Track Health and Community Service's independent valuation agency for property, plant and equipment.

Fair value determination: non-financial physical assets

AASB 2022-10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities* amended AASB 13 *Fair Value Measurement* by adding Appendix F *Australian Implementation Guidance for Not-for-Profit Public Sector Entities*. Appendix F explains and illustrates the application of the principles in AASB 13 on developing unobservable inputs and the application of the cost approach. These clarifications are mandatorily applicable annual reporting periods beginning on or after 1 January 2024. FRD 103 permits Victorian public sector entities to apply Appendix F of AASB 13 in their next scheduled formal asset revaluation or interim revaluation process (whichever is earlier).

The last scheduled full independent valuation of all of Mallee Track Health and Community Service's non-financial physical assets was performed by VGV on 30 June 2024. The annual fair value assessment for 30 June 2026 using VGV indices does not identify material changes in value. In accordance with FRD 103, Mallee Track Health and Community Service will reflect Appendix F in its next scheduled formal revaluation on 30 June 2029 or interim revaluation process (whichever is earlier). All annual fair value assessments thereafter will continue compliance with Appendix F.

For all assets measured at fair value, Mallee Track Health and Community Service considers the current use as its highest and best use.

Specialised land and specialised buildings

Specialised land includes Crown Land which is measured at fair value with regard to the property's highest and best use after due consideration is made for any legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset.

During the reporting period, Mallee Track Health and Community Service held Crown Land. The nature of this asset means that there are certain limitations and restrictions imposed on its use and/or disposal that may impact their fair value.

The market approach is also used for specialised land although it is adjusted for the community service obligation (CSO) to reflect the specialised nature of the assets being valued.

The CSO adjustment reflects the valuer's assessment of the impact of restrictions associated with an asset to the extent that is also equally applicable to market participants. This approach is in light of the highest and best use consideration required for fair value measurement and considers the use of the asset that is physically possible, legally permissible and financially feasible.

For Mallee Track Health and Community Service, the current replacement cost method is used for the majority of specialised buildings, adjusting for the associated depreciation.

Vehicles

Vehicles are valued using the current replacement cost method. Mallee Track Health and Community Service acquires new vehicles and at times disposes of them before completion of their economic life. The process of acquisition, use and disposal in the market is managed by experienced fleet managers in Mallee Track Health and Community Services who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

Plant and equipment

Plant and equipment (including medical equipment, computers and communication equipment) are held at fair value. When plant and equipment is specialised in use, such that it is rarely sold, fair value is determined using the current replacement cost method.

Significant assumptions

Description of significant assumptions applied to fair value measurement

Asset class	Valuation technique	Significant assumptions	Range (weighted average)[i]
Specialised land	Market approach	Community service obligation (CSO) adjustment	(20%) [ii]
Specialised buildings	Current replacement cost	Cost per square metre	$200-$4,512/m^2 ($2,314)
		Useful life of specialised buildings	7 - 50 years (20 years)
Vehicles	Current replacement cost	Cost per unit	$6,000 -$81,000 ($41,000)
		Useful life of vehicles	3 -6 years (3 years)
Plant and Equipment	Current replacement cost	Cost per unit	$1,000 - $88,000 ($5,890)
		Useful life of plant and equipment	3 - 30 years (10 years)

Notes:

(i) Illustrations on the valuation techniques and significant assumptions and unobservable inputs are indicated and should not be directly used without consultation with the health services independent valuer.

(ii) CSO weighted average 20 per cent reduction was applied to reduce the market approach value for Mallee Track Health and Community Service's specialised land.

8 OTHER DISCLOSURES

This section includes additional material disclosures required by accounting standards or otherwise, for the understanding of this financial report.

STRUCTURE

8.1 Responsible persons disclosures
8.2 Remuneration of executives
8.3 Related parties
8.4 Remuneration of auditors
8.5 Events occurring after balance date
8.6 Joint arrangements

8.1 Responsible persons disclosures

In accordance with the Ministerial Directions issued by the Minister for Finance under the *Financial Management Act 1994*, the following disclosures are made regarding responsible persons for the reporting period.

	Period
The Honourable Mary-Anne Thomas MP:	
Minister for Health	27 June 2022 -14 April 2026
Minister for for Ambulance Services	2 Oct 2023 - 14 April 2026
The Honourable Harriet Shing MP:	
Minister for Health	15 Apr 2026 - 30 Jun 2026
Minister for Ambulance Services	15 Apr 2026 - 30 Jun 2026
The Honourable Melissa Horne MP:	
Minister for Health Infrastructure	19 Dec 2024 - 30 June 2026
Minister for Prevention of Family Violence	15 April 2026 - 30 June 2026
The Honourable Ingrid Stitt MP:	
Minister for Mental Health	2 Oct 2023 - 30 June 2026
Minister for Ageing	2 Oct 2023 - 30 June 2026
Minister for Multicultural Affairs	2 Oct 2023 - 30 June 2026
Minister for Multicultural and Multifaith Victoria	15 April 2026 -30 June 2026
The Honourable Lizzie Blandthorn MP:	2 Oct 2023 -30 Jun 2026
Minister for Disability	2 Oct 2023 -30 Jun 2026

Mallee Track Health and Community Service
Notes to the Financial Statements

For the Financial Year Ended 30 June 2026

Governing Board

	Period
Carol Mioduchoski (Chair)	1 July 2025 to 30 June 2026
Frank Piscioneri	1 July 2025 to 30 June 2026
Michelle Twigger	1 July 2025 to 30 June 2026
Nick McDonald	1 July 2025 to 30 June 2026
Jennifer Alden	1 July 2025 to 30 June 2026
Charles Davies	1 July 2025 to 30 June 2026
Nina Smart	1 July 2025 to 30 June 2026
Steven Fumberger	1 July 2025 to 9 December 2025
Peter McCarthy	1 July 2025 to 30 June 2026

Accountable officers

Frances Peart (Chief Executive Officer)	1 July 2025 to 30 June 2026

Remuneration of Responsible Persons

The number of responsible persons is shown in their relevant income bands:

	2026	2025
Income band	$'000	$'000
$0,000 - $9,999	9	8
$220,000 - $229,999	1	1
Total numbers	**10**	**9**

	2026	2025
	$'000	$'000
Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to:	**289**	**255**

Amounts relating to Responsible Ministers are reported within the State's Annual Financial Report.

8.2 Remuneration of executives

The number of executive officers, other than Ministers and the Accountable Officer, and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalent provides a measure of full time equivalent executive officers over the reporting period.

Remuneration comprises employee benefits in all forms of consideration paid, payable or provided in exchange for services rendered. Accordingly, remuneration is determined on an accrual basis.

Several factors affected total remuneration payable to executives over the year. A number of employment contracts were completed and renegotiated, and a number of executive officers retired, resigned or were retrenched in the past year. This has had a significant impact on remuneration figures for the termination benefits category.

Mallee Track Health and Community Service
Notes to the Financial Statements

For the Financial Year Ended 30 June 2026

Remuneration of executive officers
(including Key Management Personnel disclosed in Note 8.4)

	2026 $'000	2025 $'000
Total remuneration[(i)]	438	391
Total number of executives	3	2
Total annualised employee equivalents[(ii)]	3	2

(i) The total number of executive officers include persons who meet the definition of Management Personnel (KMP) of Mallee Track Health and Community Service under AASB 124 *Related Party Disclosures* and are also reported within Note 8.4 Related Parties.

(ii) Annualised employee equivalent is based on working 38 ordinary hours per week over the reporting period.

8.3 Related parties

The Mallee Track Health and Community Service is a wholly owned and controlled entity of the State of Victoria. Related parties of the health service include:

- all KMP and their close family members and personal business interests
- cabinet ministers and their close family members
- jointly controlled operations - a member of the Loddon Mallee Rural Health Alliance
- all health services and public sector entities that are controlled and consolidated into the State of Victoria Financial Statements.

Significant transactions with government related entities

The Mallee Track Health and Community Service received funding from the Department of Health of $12.08m (2025: $10.75m) and indirect contributions of $0.08m (2025: $0.13m). Balances outstanding as at 30 June 2026 was nil (2025:$0.42m).

Expenses incurred by Mallee Track Health and Community Service in delivering services are in accordance with HealthShare Victoria requirements. Goods and services including procurement, diagnostics, patient meals and multi-site operational support are provided by other Victorian Health Service Providers on commercial terms.

Professional medical indemnity insurance and other insurance products are obtained from the Victorian Managed Insurance Authority.

The Standing Directions of the Minister for Finance require the Mallee Track Health and Community Service to hold cash (in excess of working capital) in accordance with the State of Victoria's centralised banking arrangements. All borrowings are required to be sourced from Treasury Corporation Victoria unless an exemption has been approved by the Minister for Health and the Treasurer.

Mallee Track Health and Community Service
Notes to the Financial Statements

For the Financial Year Ended 30 June 2026

Key management personnel

KMPs are those people with the authority and responsibility for planning, directing and controlling the activities of the Mallee Track Health and Community Service.

The Board of Directors and the Executive Directors of the Mallee Track Health and Community Service are deemed to be KMPs. This includes the following:

KMPs	Title
Carol Mioduchowski	Chair of the Board
Frank Piscioneri	Board Director
Jennifer Alden	Board Director
Nick McDonald	Board Director
Michelle Twigger	Board Director
Charles Davies	Board Director
Nina Smart	Board Director
Steven Fumberger	Board Director
Dr. Frances Peart	Chief Executive Officer
Rosemary Cattanach	Executive Director of Nursing and Midwifery
Lyndal Munro	Director of Community Services
Craig Winters	Director of Medical Services

Remuneration of key management personnel

The compensation detailed below excludes the salaries and benefits the Portfolio Ministers receive. The Minister's remuneration and allowances is set by the *Parliamentary Salaries and Superannuation Act 1968* and is reported within the State's Annual Report.

	2026 $'000	2025 $'000
Total compensation - KMPs[(i)]	727	646

(i) KMPs are also reported in Note 8.2 Responsible Persons or Note 8.3 Remuneration of Executives.

Transactions with KMPs and other related parties

Given the breadth and depth of State government activities, related parties transact with the Victorian public sector in a manner consistent with other members of the public e.g. stamp duty and other government fees and charges. Further employment of processes within the Victorian public sector occurs on terms and conditions consistent with the *Public Administration Act 2004* and Codes of Conduct and Standards issued by the Victorian Public Sector Commission. Procurement processes occur on terms and conditions consistent with the HealthShare Victoria and Victorian Government Procurement Board requirements.

Outside of normal citizen type transactions with the Mallee Track Health and Community Service, there were no related party transactions that involved key management personnel, their close family members or their personal business interests. No provision has been required, nor any expense recognised, for impairment of receivables from related parties. There were no related party transactions with Cabinet Ministers required to be disclosed in 2026 (2025: none).

There were no related party transactions required to be disclosed for the Mallee Track Health and Community Service Board of Directors, Chief Executive Officer and Executive Directors in 2026 (2025: none).

8.4 Remuneration of auditors

	2026 $'000	2025 $'000
Victorian Auditor-General's Office		
Audit of financial statements	29	27
Total remuneration of auditors	**29**	**27**

8.5 Events occurring after the balance sheet

There are no events occurring after the Balance Sheet date.

8.6 Joint arrangements

	Principal Activity	Ownership Interest 2026 %	Ownership Interest 2025 %
Loddon Mallee Rural Health Alliance	The Loddon Mallee Rural Health Alliance was established to improve the operations' joint capability and capacity to use and acquire information and communication technology products and services.	4.84%	4.86%

	2026 $'000	2025 $'000
Total revenue and income	1,286	853
Total expenses	1,315	1,003
Comprehensive result for the year	**(29)**	**(150)**
Total assets	1,192	1,124
Total liabilities	912	812
Total equity	**280**	**312**

Contingent liabilities and capital commitments

There are no known contingent liabilities or capital commitments held by the jointly controlled operations at balance date. Mallee Track Health and Community Service is involved in joint arrangements where control and decision-making are shared with other parties. Mallee Track Health and Community Service has determined the entities detailed in the above table are joint operations and therefore recognises its share of assets, liabilities, revenues and expenses in accordance with its rights and obligations under the arrangement.