

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: March 18, 2026

SUBJECT: Vaya Health – Quarterly Fiscal Monitoring Report (FMR) for the quarter ended December 31, 2025

PRESENTER: Randall L. Cox, Finance Director

ATTACHMENTS: Fiscal Monitoring Report (FMR) – December 31, 2025

SUMMARY OF REQUEST:

N.C.G.S. 122C-117(c) requires the staff of the local area mental health authority to provide the County Finance Officer with the quarterly Fiscal Monitoring Report (FMR) within 30 days of the end of the quarter. The County Finance Officer is then required to provide the FMR to the Board of Commissioners at the next regularly scheduled meeting of the board. The attached FMR for Vaya Health was received by the County Finance Officer on February 24, 2026.

BOARD ACTION REQUESTED:

Request that the Board consider approving the Fiscal Monitoring Report from Vaya Health for the quarter ended December 31, 2025.

Suggested Motion:

I move that the Board of Commissioners approve the Vaya Health Fiscal Monitoring Report for the quarter ended December 31, 2025.

Fiscal Monitoring Report

LME / MCO NAME:

VAYA HEALTH

FOR THE PERIOD ENDING:

December 31, 2025

of month in the fiscal year (July = 1, August = 2, . . . , June = 12) =====>

6

	(1) PRIOR YEAR 2024-2025		(3) CURRENT YEAR 2025-2026			
			(4) ACTUAL YR-TO-DATE		(5) BALANCE (Col. 3-4)	(6) ANNUALIZED PERCENTAGE
	BUDGET	ACTUAL	BUDGET	ACTUAL	BALANCE	PERCENTAGE
1. REPORT OF BUDGET VS. ACTUAL						
REVENUE						
Interest Earned	6,585,000	7,104,660	7,800,000	4,249,119	3,550,881	108.95%
IGT Income	-	-	-	-	-	-
Appropriation of Fund Balance	-	-	-	-	-	-
Other Local	6,283,444	6,794,557	7,430,239	3,529,066	3,901,174	94.99%
Total Local Funds	12,868,444	13,899,217	15,230,239	7,778,184	7,452,055	102.14%
County Appropriations (by County, includes ABC Funds):						
Alamance County	1,031,000	1,031,000	1,031,000	515,500	515,500	100.00%
Alexander County	50,000	50,000	50,000	25,000	25,000	100.00%
Alleghany County	20,000	20,000	20,000	10,000	10,000	100.00%
Ashe County	189,566	189,566	189,566	94,783	94,783	100.00%
Avery County	89,600	89,600	89,600	44,800	44,800	100.00%
Buncombe County	600,000	600,000	600,000	300,000	300,000	100.00%
Caswell County	-	97,197	-	51,099	(51,099)	-
Caldwell County	121,138	127,402	121,138	64,370	56,768	106.28%
Chatham County	415,450	446,346	415,450	194,037	221,413	93.41%
Cherokee County	75,000	75,000	75,000	37,500	37,500	100.00%
Clay County	15,000	15,000	15,000	7,500	7,500	100.00%
Franklin County	129,700	129,700	129,700	66,190	63,510	102.07%
Graham County	6,000	6,000	6,000	3,000	3,000	100.00%
Granville County	119,846	120,446	119,846	58,577	61,269	97.75%
Haywood County	112,000	106,389	112,000	54,761	57,239	97.79%
Henderson County	528,612	528,612	528,612	264,306	264,306	100.00%
Jackson County	123,081	123,081	123,081	61,541	61,541	100.00%
Macon County	106,623	106,623	106,623	53,312	53,312	100.00%
Madison County	30,000	30,000	30,000	15,000	15,000	100.00%
McDowell County	67,856	67,856	67,856	33,928	33,928	100.00%
Mitchell County	18,000	18,000	18,000	9,000	9,000	100.00%
Person County	360,273	360,046	360,273	177,906	182,368	98.76%
Polk County	79,491	81,336	79,491	40,101	39,390	100.89%
Rockingham County	311,800	311,800	311,800	155,900	155,900	100.00%
Rowan County	492,000	492,000	492,000	246,000	246,000	100.00%
Stokes County	4,500	4,492	4,500	4,659	(159)	207.07%
Swain County	30,000	25,855	30,000	13,250	16,750	88.34%
Transylvania County	99,261	99,261	99,261	49,631	49,631	100.00%
Vance County	173,099	154,128	173,099	80,399	92,700	92.89%
Watauga County	171,194	171,794	171,194	85,597	85,597	100.00%
Wilkes County	237,612	235,021	237,612	117,723	119,889	99.09%
Yancey County	26,000	26,000	26,000	13,000	13,000	100.00%
Total County Funds	5,833,702	5,939,550	5,833,702	2,948,368	2,885,334	101.08%
DMH/DD/SAS State and Federal Funding	209,701,685	166,256,404	124,941,820	53,805,277	71,136,542	86.13%
Medicaid Funding	1,530,487,823	1,540,708,794	1,654,459,234	993,180,946	661,278,288	120.06%
All Other State/Federal Funds	6,285,000	6,427,976	6,706,750	3,709,981	2,996,769	110.63%
Total State, Federal and Medicaid Funds	1,746,474,509	1,713,393,173	1,786,107,804	1,050,696,204	735,411,600	102.66%
TOTAL REVENUE	1,765,176,654	1,733,231,941	1,807,171,745	1,061,422,757	745,748,988	117.47%
EXPENDITURES:						
Administration	226,863,269	202,222,386	244,023,451	104,757,867	139,265,584	85.86%
LME Provided Services (Service Support)	4,576,288	4,095,451	5,578,113	2,476,701	3,101,412	88.80%
Provider Payments (State Funds)	127,512,530	117,744,531	91,143,021	39,537,644	51,605,378	86.76%
Provider Payments (Federal Funds)	75,697,300	49,922,142	25,529,466	12,280,447	13,249,019	96.21%
Provider Payments (County Funds)	6,247,282	5,170,984	5,833,702	1,567,190	4,266,512	53.73%
Provider Payments (Medicaid)	1,323,272,509	1,351,539,183	1,433,823,128	895,643,609	538,179,519	124.93%
Permanent Supported Housing and Back at Home Payments	1,007,476	967,232	1,240,864	505,993	734,871	81.55%
TOTAL EXPENDITURES	1,765,176,654	1,731,661,909	1,807,171,745	1,056,769,451	750,402,294	116.95%
Net Income or (Loss) (from Operations and Risk Reserve)		1,570,032		4,653,306		
Less Risk Reserve Revenue		-		-		
NET INCOME OR (LOSS) FROM OPERATIONS		1,570,032		4,653,306		
2. FUND BALANCE						
Restricted FB for Risk Reserve		-		-		
Restricted FB-State Statute, Ppds & Investment in Fixed Assets, In Lieu of Risk Corridor		111,019,430		92,406,617		
Unrestricted FB (including Board Commitments)		65,850,559		89,116,678		
TOTAL FUND BALANCE		176,869,989		181,523,295		
3. CURRENT CASH POSITION						
Current Cash and Investments				256,959,250		
4. ESTIMATED SERVICES INCURRED BUT NOT REPORTED/PAID (IBNR)						
				79,363,000		