



Health Services

LOS ANGELES COUNTY

September 29, 2026

Los Angeles County Board of Supervisors

Hilda L. Solis
First District

Holly J. Mitchell
Second District

Lindsey P. Horvath
Third District

Janice K. Hahn
Fourth District

Kathryn Barger
Fifth District

TO: Supervisor Hilda L. Solis, Chair
Supervisor Holly J. Mitchell
Supervisor Lindsey P. Horvath
Supervisor Janice K. Hahn
Supervisor Kathryn Barger

FROM: Christina R. Ghaly, M.D. 
Director

SUBJECT: **FISCAL YEAR 2025-26 YEAR-END APPROPRIATION
ADJUSTMENTS (ALL DISTRICTS) (4 VOTES)**

Christina R. Ghaly, M.D.
Director

Nina J. Park, M.D.
Chief Deputy Director, Clinical Affairs &
Population Health

Aries Limbaga, DNP, MBA
Chief Deputy Director, Operations

Elizabeth M. Jacobi, J.D.
Administrative Deputy

Request approval of Fiscal Year (FY) 2025-26 year-end appropriation adjustments for the LA Health Services (LAHS).

IT IS RECOMMENDED THAT THE BOARD:

1. Approve the FY 2025-26 year-end appropriation adjustments (Attachment I) for LAHS to adjust its Enterprise Fund obligated fund balance to \$1,435.4 million as of June 30, 2026.
2. Approve the FY 2025-26 appropriation adjustments (Attachment II) to realign funding for the Measure B Special Revenue Fund.
3. Approve the FY 2025-26 appropriation adjustments (Attachment III) to adjust Long-Term Receivables (LTRs) for Cost Based Reimbursement Clinics (CBRC), Enhanced Payment Program (EPP), Quality Incentive Program (QIP), Managed Care Rate Supplement (MCRS), and Specialty Mental Health Services (SMHS) revenues at various LAHS facilities.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTIONS

Health Services is seeking the Board's approval of the recommended actions described in this letter, which will allow Health Services to execute its FY 2025-26 year-end appropriation adjustments. The appropriation adjustments (Attachments I, II and III) will:

Department of Health Services
1000 S. Fremont Ave., Unit # 21
Building A9 East, 6th Floor South
Alhambra, CA 91803

Tel: (213) 288-8101
Fax: (213) 481-0503

www.dhs.lacounty.gov

*"To advance the health of
our patients and our
communities by providing
extraordinary care"*



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1. Establish an obligated fund balance of \$1,435.4 million in the LAHS Enterprise Fund as of June 30, 2026, resulting from a FY 2025-26 operating deficit of \$297.4 million, as well as a decrease in the Health Services reserve funds of \$257.4 million for the CBRC, EPP, QIP, MCRS, and SMHS LTRs; align certain appropriations and revenues within LAHS in accordance with its FY 2025-26 financial experience;
2. Align appropriations within the Measure B Special Revenue Fund in accordance with LAHS' FY 2025-26 financial experience; and
3. Adjust the LTRs for the CBRC, EPP, QIP, MCRS and SMHS revenues that were accrued in FY 2025-26 for FYs 2021-22 through 2025-26, all of which are expected to be collected after June 30, 2027.

IMPLEMENTATION OF STRATEGIC PLAN GOALS

Approval of this action is consistent with the Strategic Plan North Star III.G – Realize Tomorrow's Government Today, Internal Controls and Processes.

FISCAL IMPACT/FINANCING

The recommended actions will adjust various departmental budget units to reflect LAHS' FY 2025-26 financial experience and adjust LAHS' Enterprise Fund obligated fund balance down to \$1,435.4 million from the prior year-end balance of \$1,475.4 million. LAHS had an operating deficit of \$297.4 million and LAHS used its fund balance to cover the deficit.

LAHS also decreased the amount of reserve funds set aside for the CBRC, EPP, QIP, MCRS, and SMHS LTRs from \$1,235.4 million to \$978.0 million for a total net change of \$257.4 million. The reserve funds are considered "non-spendable" and LAHS will continue to work with the State and the CEO to monitor the timing of collections for these revenue streams to determine if and when these funds will be freed up and could move into the available fund balance.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Since FY 2009-10, Los Angeles County set aside reserve funds to establish a CBRC LTR to offset accounts receivable owed by the State to LAHS facilities. The LTR is adjusted each year during the year-end closing process and are made up of outstanding accounts receivable from the State for multiple fiscal years. In the FY 2025-26 year-end closing process, as part of recommendation number three above, there is a net increase of \$39.3 million for the CBRC LTR, increasing the balance from \$36.1 million to \$75.4 million.

Also, the Department of Health Care Services (DHCS) has changed the time period for setting the annual Medi-Cal Managed Care rates from a fiscal-year basis to a calendar-year basis. This transition impacts when the net annual supplemental payments for the EPP, QIP, and MCRS revenues will actually be received by LAHS. Payments previously made at the end of each fiscal year will now be made at the end of each calendar year instead, thus delaying payments to LAHS by approximately six months. As a consequence, there is a need to establish LTRs for the EPP, QIP and MCRS. In the FY 2025-26 year-end closing process, as part of recommendation number three above, there is a net decrease of \$199.1 million, decreasing the balance from \$991.6 million to \$792.5 million.

LAHS also established LTR for SMHS starting the FY 2023-24 year-end closing process due to the collection timing. In the FY 2025-26 year-end closing process, as part of recommendation number three above, there is a net decrease of \$97.6 million, decreasing the balance from \$207.7 million to \$110.1 million.

Overall, the total amount of reserve funds within LAHS' obligated fund balance for FY 2025-26 is adjusted from \$1,235.4 million to \$978.0 million, a decrease of \$257.4 million, to fully fund the aforementioned LTRs (see Attachment IV).

CONTRACTING PROCESS

Not applicable.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

These FY 2025-26 year-end appropriation adjustments have no impact on current services.

CRG:fl

Attachments

c: Chief Executive Office
County Counsel
Executive Office, Board of Supervisors
Auditor-Controller

COUNTY OF LOS ANGELES

REQUEST FOR APPROPRIATION ADJUSTMENT

DEPARTMENT OF HEALTH SERVICES

DEPT'S.
NO. 110

September 29, 2026

AUDITOR-CONTROLLER:

THE FOLLOWING APPROPRIATION ADJUSTMENT IS DEEMED NECESSARY BY THIS DEPARTMENT. PLEASE CONFIRM THE ACCOUNTING ENTRIES AND AVAILABLE BALANCES AND FORWARD TO THE CHIEF EXECUTIVE OFFICER FOR HIS RECOMMENDATION OR ACTION.

ADJUSTMENT REQUESTED AND REASONS THEREFOR

FY 2025-26

4 - VOTES

SOURCES

BA DETAIL - SEE ATTACHMENT PAGES I-B

USES

BA DETAIL - SEE ATTACHMENT PAGES I-B

SOURCES TOTAL: \$ 2,208,987,000

USES TOTAL: \$ 2,208,987,000

JUSTIFICATION

This budget adjustment is necessary to increase the LA Health Services Enterprise Fund Obligated Fund Balance to \$1,435.4 million, and to align certain appropriations and revenues within LA Health Services with the Department's FY 2025-26 financial experience.

Jean Lo

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Date: 2026.09.16 16:09:17 -07'00'

AUTHORIZED SIGNATURE Jean Lo, Chief, Controller's Division

BOARD OF SUPERVISOR'S APPROVAL (AS REQUESTED/REVISED)

REFERRED TO THE CHIEF
EXECUTIVE OFFICER FOR --☐ ACTION☒ RECOMMENDATION
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AUDITOR-CONTROLLER

BY Turner

B.A. NO. 912, 916

9/17/26

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☒ APPROVED AS REQUESTED☐ APPROVED AS REVISED

CHIEF EXECUTIVE OFFICER

BY Kieu-Anh
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**LA HEALTH SERVICES
YEAR-END BUDGET ADJUSTMENT**

FY 2025-26

4 - VOTES

SOURCES		USES	
LA General Medical Center		LA General Medical Center	
MN4-HG-96-9911-60010		MN4-HG-96-9910-60010	
Operating Transfers In		Operating Transfers In - Measure B	
Increase Revenue	168,720,000	Decrease Revenue	17,863,000
		LA General Medical Center	
		MN4-HG-92-943P-60010	
		Medi-Cal Managed Care	
		Decrease Revenue	150,857,000
Subtotal LA General Medical Center	\$ 168,720,000	Subtotal LA General Medical Center	\$ 168,720,000
Harbor-UCLA Medical Center		Harbor-UCLA Medical Center	
MN1-HH-96-9911-60020		MN1-HH-92-943P-60020	
Operating Transfers In		Medi-Cal Managed Care	
Increase Revenue	166,242,000	Decrease Revenue	180,383,000
		Harbor-UCLA Medical Center	
		MN1-HH-96-9910-60020	
		Operating Transfers In - Measure B	
	14,141,000		
Subtotal Harbor-UCLA Medical Center	\$ 180,383,000	Subtotal Harbor-UCLA Medical Center	\$ 180,383,000
Olive View-UCLA Medical Center		Olive View-UCLA Medical Center	
MN3-HO-96-9910-60050		MN3-HO-96-9911-60050	
Operating Transfers In - Measure B		Operating Transfers In	
Increase Revenue	3,866,000	Decrease Revenue	2,760,000
		Olive View-UCLA Medical Center	
		MN3-HO-92-943P-60050	
		Medi-Cal Managed Care	
		Decrease Revenue	1,106,000
Subtotal Olive View-UCLA Medical Center	\$ 3,866,000	Subtotal Olive View-UCLA Medical Center	\$ 3,866,000
Rancho Los Amigos National Rehabilitation Center		Rancho Los Amigos National Rehabilitation Center	
MN7-HR-96-9911-60040		MN7-HR-92-943H-60040	
Operating Transfers In		LA Care Managed Care Rate Supplement	
Increase Revenue	112,245,000	Decrease Revenue	109,000,000
		Rancho Los Amigos National Rehabilitation Center	
		MN7-HR-92-943P-60040	
		Medi-Cal Managed Care	
		Decrease Revenue	3,245,000
Subtotal Rancho Los Amigos NRC	\$ 112,245,000	Subtotal Rancho Los Amigos NRC	\$ 112,245,000
DHS Enterprise Fund		DHS Enterprise Fund	
MN2-301G		MN2-3078	
Committed for LA General Medical Center		Committed for DHS	
Decrease Obligated Fund Balance	168,720,000	Increase Obligated Fund Balance	427,072,000
DHS Enterprise Fund		DHS Enterprise Fund	
MN2-3048		MN2-HS-6100-60070	
Committed for Harbor-UCLA Medical Center		Other Financing Uses	
Decrease Obligated Fund Balance	166,242,000	Increase Appropriation	444,447,000
DHS Enterprise Fund		DHS Enterprise Fund	
MN2-HS-96-9912-60070			
Operating Subsidy - General Fund			
Increase Revenue	424,312,000		

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LA HEALTH SERVICES
YEAR-END BUDGET ADJUSTMENTFY 2025-26
4 - VOTES

SOURCES

USES

DHS Enterprise Fund

MN2-3081

Committed for Rancho Los Amigos National
Rehabilitation Center**Decrease Obligated Fund Balance** 112,245,000

Subtotal DHS Enterprise Fund \$ 871,519,000

Subtotal DHS Enterprise Fund \$ 871,519,000

VLFR - Health Services

A01-CB-88-8716-10590-10591

State-Vehicle License Fee AB1288

Increase Revenue 11,035,000**Health Services - Realignment**

A01-HS-88-8914-19999

1991 Realignment-Health Services

Increase Revenue 1,198,000**Health Services - Health Services Administration**

A01-HS-2000-20000

Services & Supplies

Decrease Appropriation 50,182,000**Health Services - Health Services Administration**

A01-HS-96-9910-20000

Operating Transfers In - Measure B

Decrease Revenue 144,000**Health Services - Community Programs**

A01-HU-2000-22200

Services & Supplies

Decrease Appropriation 18,383,000**Ambulatory Care Network**

A01-HN-92-943P-20100

Medi-Cal Managed Care

Increase Revenue 717,380,000**Ambulatory Care Network**

A01-HN-5500-20100

Other Charges

Increase Appropriation 446,240,000**Health Services - Juvenile Court Health Services**

A01-HJ-1000-20600

Salaries and Employee Benefits

Decrease Appropriation 1,413,000**Health Services - Juvenile Court Health Services**

A01-HJ-2000-20600

Services & Supplies

Increase Appropriation 1,413,000**Ent Sub - DHS Enterprise Fund**

A01-AC-6100-21200-21236

Other Financing Uses

Increase Appropriation 424,312,000**Los Angeles General Medical Center Capital Improvements****LA General Medical Center USP 800 Pharmacy Upgrade**

A01-CP-6014-64010-87441

Capital Assets - Building & Improv.

Decrease Appropriation 1,070,000**Los Angeles General Medical Center Capital Improvements****LA General Medical Center Pipe Corrosion Repairs Project**

A01-CP-6014-64010-87878

Capital Assets - Building & Improv.

Decrease Appropriation 30,000**Los Angeles General Medical Center Capital Improvements****LA General Medical Center ER-CT UPS Installation Project**

A01-CP-6014-64010-87879

Capital Assets - Building & Improv.

Decrease Appropriation 100,000Andrea
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LA HEALTH SERVICES
YEAR-END BUDGET ADJUSTMENT

FY 2025-26
4 - VOTES

SOURCES	USES
Los Angeles General Medical Center Capital Improvements LA General MC Mammography Equipment Replace and Rm Remodel A01-CP-6014-64010-87963 Capital Assets - Building & Improv. Decrease Appropriation	1,415,000
Los Angeles General Medical Center Capital Improvements LA General MC IR/AG Suites Equip Replacement and Rm Remodel A01-CP-6014-64010-87964 Capital Assets - Building & Improv. Decrease Appropriation	414,000
Los Angeles General Medical Center Capital Improvements LA General Medical Center Pavers Repair A01-CP-6014-64010-8A001 Capital Assets - Building & Improv. Decrease Appropriation	50,000
Los Angeles General Medical Center Capital Improvements LA General Core Laboratory Equipment Anchorage A01-CP-6014-64010-87996 Capital Assets - Building & Improv. Decrease Appropriation	735,000
Los Angeles General Medical Center Capital Improvements LA General Roche Total Lab Automation Hema Equip Repl A01-CP-6014-64010-87997 Capital Assets - Building & Improv. Decrease Appropriation	800,000
Los Angeles General Medical Center Capital Improvements LA General MC Linear Accelerator Equip Rplc and Rm Remdl A01-CP-6014-64010-8A002 Capital Assets - Building & Improv. Decrease Appropriation	1,745,000
Los Angeles General Medical Center Capital Improvements LA General MC CT Simulator Equip Rplc and Rm Remdl A01-CP-6014-64010-8A003 Capital Assets - Building & Improv. Decrease Appropriation	718,000
Los Angeles General Medical Center Capital Improvements LA General MC General Radiology Equip Rplc and Rm Remdl A01-CP-6014-64010-8A004 Capital Assets - Building & Improv. Decrease Appropriation	1,211,000
Los Angeles General Medical Center Capital Improvements LA General Underground Storage Tank Repair A01-CP-6014-64010-8A031 Capital Assets - Building & Improv. Decrease Appropriation	130,000
Los Angeles General Medical Center Capital Improvements LA General Radiography/Fluoroscopy Equip Rpl and Rm Remodel A01-CP-6014-64010-8A036 Capital Assets - Building & Improv. Decrease Appropriation	2,675,000

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LA HEALTH SERVICES
YEAR-END BUDGET ADJUSTMENT

FY 2025-26
4 - VOTES

SOURCES	USES
Los Angeles General Medical Center Capital Improvements LA General Air Compressor Replacement A01-CP-6014-64010-8A038 Capital Assets - Building & Improv. Decrease Appropriation	22,000
Los Angeles General Medical Center Capital Improvements LA General Boiler A01-CP-6014-64010-8A039 Capital Assets - Building & Improv. Decrease Appropriation	1,442,000
Los Angeles General Medical Center Capital Improvements LA General Pavement Repair A01-CP-6014-64010-8A067 Capital Assets - Building & Improv. Decrease Appropriation	729,000
Los Angeles General Medical Center Capital Improvements LA GEN MC Nuclear Medicine Equipment Replacement and Rm Rmdl A01-CP-6014-64010-8A147 Capital Assets - Building & Improv. Decrease Appropriation	3,029,000
Los Angeles General Medical Center Capital Improvements LA Gen MC ED CT Equipment Replacement and Room Remodel A01-CP-6014-64010-8A163 Capital Assets - Building & Improv. Decrease Appropriation	341,000
Los Angeles General Medical Center Capital Improvements LAGMC Radiology CT Equipment Replacement and Room Remodel A01-CP-6014-64010-8A164 Capital Assets - Building & Improv. Decrease Appropriation	552,000
Harbor-UCLA Medical Center Capital Improvements H-UCLA Medical Center Nuclear Medicine Room Modification A01-CP-6014-64015-87320 Capital Assets - Building & Improv. Decrease Appropriation	29,000
Harbor-UCLA Medical Center Capital Improvements Harbor-UCLA MC Adult Psychiatric Emergency Svcs. Upgrade A01-CP-6014-64015-87557 Capital Assets - Building & Improv. Decrease Appropriation	100,000
Harbor-UCLA Medical Center Capital Improvements Harbor-UCLA MC Inpatient Pharmacy Expansion A01-CP-6014-64015-87558 Capital Assets - Building & Improv. Decrease Appropriation	256,000
Harbor-UCLA Medical Center Capital Improvements Harbor-UCLA MC Pathology Lab Equipment Replacement A01-CP-6014-64015-8A096 Capital Assets - Building & Improv. Decrease Appropriation	1,323,000

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LA HEALTH SERVICES
YEAR-END BUDGET ADJUSTMENT

FY 2025-26
4 - VOTES

SOURCES	USES
Harbor-UCLA Medical Center Capital Improvements Harbor-UCLA MC Kitchen Grill Evaporative Cooler Replacement A01-CP-6014-64015-8A097 Capital Assets - Building & Improv. Decrease Appropriation	496,000
Harbor-UCLA Medical Center Capital Improvements Harbor-UCLA MC Underground Storage Tank Replacement A01-CP-6014-64015-8A134 Capital Assets - Building & Improv. Decrease Appropriation	1,311,000
Martin Luther King Jr. Outpatient Ctr Capital Improvements MLK Clinical Laboratory and Red-bag Storage A01-CP-6014-64020-69857 Capital Assets - Building & Improv. Decrease Appropriation	125,000
Martin Luther King Jr. Outpatient Ctr Capital Improvements MLK Jr. Medical Campus Sexual Health Clinic Remodeling-DHS A01-CP-6014-64020-8A053 Capital Assets - Building & Improv. Decrease Appropriation	566,000
Martin Luther King Jr. Outpatient Ctr Capital Improvements MLK Jr. Medical Campus Hawkins Building Demolition - DHS A01-CP-6014-64020-8A090 Capital Assets - Building & Improv. Decrease Appropriation	5,839,000
Rancho Los Amigos National Rehab Center Capital Improvements RLANRC Medical Air and Vacuum Remodel A01-CP-6014-64025-87595 Capital Assets - Building & Improv. Decrease Appropriation	197,000
Rancho Los Amigos National Rehab Center Capital Improvements Rancho Los Amigos NRC Boiler and Chillers Replacement A01-CP-6014-64025-8A042 Capital Assets - Building & Improv. Decrease Appropriation	9,701,000
Rancho Los Amigos National Rehab Center Capital Improvements RLANRC SHARK Clinic Renovation Project A01-CP-6014-64025-8A183 Capital Assets - Building & Improv. Decrease Appropriation	248,000
Rancho Los Amigos National Rehab Center Capital Improvements RLANRC Central Utility Plant Leak Detection Remodeling A01-CP-6014-64025-8A184 Capital Assets - Building & Improv. Decrease Appropriation	1,659,000
Olive View-UCLA Medical Center Capital Improvements Olive View-UCLA MC SB-1953 Compliance A01-CP-6014-64030-87562 Capital Assets - Building & Improv. Decrease Appropriation	2,807,000

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LA HEALTH SERVICES
YEAR-END BUDGET ADJUSTMENT

FY 2025-26
4 - VOTES

SOURCES	USES
Olive View-UCLA Medical Center Capital Improvements Olive View-UCLA MC Emergency Power Upgrade A01-CP-6014-64030-87564 Capital Assets - Building & Improv. Decrease Appropriation	48,000
Olive View-UCLA Medical Center Capital Improvements Olive View MC Computerized Tomography Scan Rm Remodeling A01-CP-6014-64030-87607 Capital Assets - Building & Improv. Decrease Appropriation	273,000
Olive View-UCLA Medical Center Capital Improvements OVMC Single-photon Emission CT Scanner Room Refurbishment A01-CP-6014-64030-87588 Capital Assets - Building & Improv. Decrease Appropriation	215,000
Olive View-UCLA Medical Center Capital Improvements OVMC Central Plant Retrofit A01-CP-6014-64030-87589 Capital Assets - Building & Improv. Decrease Appropriation	10,002,000
Olive View-UCLA Medical Center Capital Improvements Olive View-UCLA Medical Center Elevators Modernization A01-CP-6014-64030-87824 Capital Assets - Building & Improv. Decrease Appropriation	3,788,000
Olive View-UCLA Medical Center Capital Improvements OV-UCLA Medical Center ATS Modernization and MTS Retrofit A01-CP-6014-64030-8A040 Capital Assets - Building & Improv. Decrease Appropriation	6,428,000
Olive View-UCLA Medical Center Capital Improvements Olive View-UCLA Medical Center Core Laboratory Remodel A01-CP-6014-64030-8A043 Capital Assets - Building & Improv. Decrease Appropriation	2,869,000
Olive View-UCLA Medical Center Capital Improvements Olive View-UCLA MC Emergency Dept Air Handling Coil Replace A01-CP-6014-64030-8A100 Capital Assets - Building & Improv. Decrease Appropriation	37,000
Olive View-UCLA Medical Center Capital Improvements OVMC Digital Single-Photon Emission Computer Tomography A01-CP-6014-64030-8A107 Capital Assets - Building & Improv. Decrease Appropriation	1,110,000
Olive View-UCLA Medical Center Capital Improvements OVMC Central Sterile Equipment Replacement A01-CP-6014-64030-8A108 Capital Assets - Building & Improv. Decrease Appropriation	1,060,000

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LA HEALTH SERVICES
YEAR-END BUDGET ADJUSTMENT

FY 2025-26
4 - VOTES

SOURCES		USES	
Olive View-UCLA Medical Center Capital Improvements			
Olive View-UCLA Medical Center Ventilation Upgrade			
A01-CP-6014-64030-8A099			
Capital Assets - Building & Improv.			
Decrease Appropriation	3,358,000		
Various HS Capital Improvements			
Various Refurbishments			
A01-CP-6014-64035-86937			
Capital Assets - Building & Improv.			
Decrease Appropriation	87,000		
Ambulatory Care Network Capital Improvements			
Hubert H. Humphrey CHC Elevator Modernization			
A01-CP-6014-64050-87979			
Capital Assets - Building & Improv.			
Decrease Appropriation	816,000		
Ambulatory Care Network Capital Improvements			
Edward R. Roybal CHC Elevator Modernization			
A01-CP-6014-64050-87980			
Capital Assets - Building & Improv.			
Decrease Appropriation	3,000		
Ambulatory Care Network Capital Improvements			
H. Claude Hudson Comprehensive Health CUC Remodeling DHS			
A01-CP-6014-64050-8A098			
Capital Assets - Building & Improv.			
Decrease Appropriation	162,000		
General Fund			
A01-3306			
Approp for Cont - Canc Comm & A/P			
Decrease Appropriation	397,000		
Health Services - Health Services Administration		General Fund	
A01-HS-2000-20000		A01-3073	
Services & Supplies		Committed for Health Services Future Financial Req	
Decrease Appropriation	145,000	Increase Obligated Fund Balance	145,000
Subtotal General Fund	\$ 872,254,000	Subtotal General Fund	\$ 872,254,000
Total Department	\$ 2,208,987,000	Total Department	\$ 2,208,987,000

Noted & Approved:

Jean Lo

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Jean Lo, Chief, Controller's Division
LA Health Services

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BA 912, 916 9/17/26

COUNTY OF LOS ANGELES

REQUEST FOR APPROPRIATION ADJUSTMENT

DEPARTMENT OF HEALTH SERVICES

DEPT'S.
NO. 110

September 29, 2026

AUDITOR-CONTROLLER:

THE FOLLOWING APPROPRIATION ADJUSTMENT IS DEEMED NECESSARY BY THIS DEPARTMENT. PLEASE CONFIRM THE ACCOUNTING ENTRIES AND AVAILABLE BALANCES AND FORWARD TO THE CHIEF EXECUTIVE OFFICER FOR HIS RECOMMENDATION OR ACTION.

ADJUSTMENT REQUESTED AND REASONS THEREFOR

FY 2025-26

3 - VOTES

SOURCES

BA DETAIL - SEE ATTACHMENT PAGE II - B

USES

BA DETAIL - SEE ATTACHMENT PAGE II - B

SOURCES TOTAL: \$ 18,007,000

USES TOTAL: \$ 18,007,000

JUSTIFICATION

This budget adjustment is necessary to reallocate the funding for the Measure B Special Revenue Fund among three LA Health Services hospitals and HSA-MLK IGT in accordance with the FY 2025-26 financial experience. The adjustments for HSA-MLK IGT also includes the FY 2024-2025 refund and the true-up based on the actual payment for FY 2022-2023 and FY 2024-25.

Jean Lo

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AUTHORIZED SIGNATURE Jean Lo, Chief, Controller's Division

BOARD OF SUPERVISOR'S APPROVAL (AS REQUESTED/REVISED)

REFERRED TO THE CHIEF
EXECUTIVE OFFICER FOR ---☐ ACTION☒ RECOMMENDATIONAndrea
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BY

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AUDITOR-CONTROLLER

B.A. NO. 908

☒ APPROVED AS REQUESTED☐ APPROVED AS REVISED

CHIEF EXECUTIVE OFFICER

BY

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LA HEALTH SERVICES
MEASURE B BUDGET ADJUSTMENT

FY 2025-26 3 - VOTES			
SOURCES		USES	
Measure B - LA General Medical Center		Measure B - Olive View-UCLA Medical Center	
BW9-HS-6100-41010-41014		BW9-HS-6100-41010-41013	
Other Financing Uses		Other Financing Uses	
Decrease Appropriation	17,863,000	Increase Appropriation	3,866,000
Measure B - Administrative/Other		Measure B - Harbor-UCLA Medical Center	
BW9-HS-6100-41010-41017		BW9-HS-6100-41010-41012	
Other Financing Uses		Other Financing Uses	
Decrease Appropriation	144,000	Increase Appropriation	14,141,000
	-		
Sources Total	18,007,000	Uses Total	18,007,000

Noted & Approved:

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Jean Lo, Chief, Controller's Division
LA Health Services

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BOARD OF
SUPERVISORS
OFFICIAL COPY

COUNTY OF LOS ANGELES

REQUEST FOR APPROPRIATION ADJUSTMENT

DEPARTMENT OF HEALTH SERVICES

DEPT'S.
NO. 110

September 29, 2026

AUDITOR-CONTROLLER:

THE FOLLOWING APPROPRIATION ADJUSTMENT IS DEEMED NECESSARY BY THIS DEPARTMENT. PLEASE CONFIRM THE ACCOUNTING ENTRIES AND AVAILABLE BALANCES AND FORWARD TO THE CHIEF EXECUTIVE OFFICER FOR HIS RECOMMENDATION OR ACTION.

ADJUSTMENT REQUESTED AND REASONS THEREFOR

FY 2025-26

4 - VOTES

SOURCES

BA DETAIL - SEE ATTACHMENT PAGE III-B

USES

BA DETAIL - SEE ATTACHMENT PAGE III-B

SOURCES TOTAL: \$ 777,090,937

USES TOTAL: \$ 777,090,937

JUSTIFICATION

Reflects the adjustment to the department's long-term receivables for the Cost Based Reimbursement Clinics (CBRC), Enhanced Payment Program (EPP), Global Payment Program (QIP), Managed Care Rate Supplement (MCRS) and Specialty Mental Health revenues at various LA Health Services facilities. The revenues were accrued in FY 2025-26 for FYs 2022-23 through 2025-26, but expected to be collected after June 30, 2027.

Jean Lo

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Date: 2026.09.14 10:12:55 -07'00'

AUTHORIZED SIGNATURE Jean Lo, Chief, Controller's Division

BOARD OF SUPERVISOR'S APPROVAL (AS REQUESTED/REVISED)

**REFERRED TO THE CHIEF
EXECUTIVE OFFICER FOR --**

☐ ACTION

☒ **RECOMMENDATION**

**Andrea
Turner**

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Andrea Turner
Date: 2026.09.17
13:37:12 -07'00'

BY

AUDITOR-CONTROLLER

B.A. NO. 906, 909, 917

9/17/26

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☒ **APPROVED AS REQUESTED**

☐ **APPROVED AS REVISED**

CHIEF EXECUTIVE OFFICER

BY

**Kieu-Anh
King**

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Kieu-Anh King
Date: 2026.09.17
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LA HEALTH SERVICES
NONSPENDABLE FOR LT RECEIVABLES - CBRC, EPP, QIP, MCRS, MH BUDGET ADJUSTMENT

FY 2025-26
4 - VOTES

SOURCES	USES
LA GENERAL MEDICAL CENTER ENTERPRISE FUND MN4-303K NONSPENDABLE FOR LT RECEIVABLES EPP DECREASE OBLIGATED FD BAL 19,100,887	LA GENERAL MEDICAL CENTER ENTERPRISE FUND MN4-3301 OTHER FUND BALANCE AVAILABLE INCREASE FUND BALANCE 309,570,247
LA GENERAL MEDICAL CENTER ENTERPRISE FUND MN4-303L NONSPENDABLE FOR LT RECEIVABLES QIP DECREASE OBLIGATED FD BAL 84,476,233	LA GENERAL MEDICAL CENTER ENTERPRISE FUND MN4-3012 NONSPENDABLE FOR LT RECEIVABLES CBRC (HOSP) INCREASE OBLIGATED FD BAL 4,306,291
LA GENERAL MEDICAL CENTER ENTERPRISE FUND MN4-303S NONSPENDABLE FOR LT RECEIVABLES MCRS RATE RANGE DECREASE OBLIGATED FD BAL 183,171,232	
LA GENERAL MEDICAL CENTER ENTERPRISE FUND MN4-302G NONSPENDABLE FOR LT RECEIVABLES DHS SPEC MH SVCS DECREASE OBLIGATED FD BAL 27,128,186	
Harbor - UCLA MEDICAL CENTER MN1-303K NONSPENDABLE FOR LT RECEIVABLES EPP DECREASE OBLIGATED FD BAL 13,203,741	Harbor - UCLA MEDICAL CENTER MN1-3301 OTHER FUND BALANCE AVAILABLE INCREASE FUND BALANCE 109,537,535
Harbor - UCLA MEDICAL CENTER MN1-303L NONSPENDABLE FOR LT RECEIVABLES QIP DECREASE OBLIGATED FD BAL 62,411,755	Harbor - UCLA MEDICAL CENTER MN1-3012 NONSPENDABLE FOR LT RECEIVABLES CBRC (HOSP) INCREASE OBLIGATED FD BAL 4,776,369
Harbor - UCLA MEDICAL CENTER MN1-302G NONSPENDABLE FOR LT RECEIVABLES DHS SPEC MH SVCS DECREASE OBLIGATED FD BAL 38,698,408	
OLIVE VIEW-UCLA MEDICAL CNTR ENTERPRISE FD MN3-303K NONSPENDABLE FOR LT RECEIVABLES EPP DECREASE OBLIGATED FD BAL 1,350,409	OLIVE VIEW-UCLA MEDICAL CNTR ENTERPRISE FD MN3-3301 OTHER FUND BALANCE AVAILABLE INCREASE FUND BALANCE 76,319,377
OLIVE VIEW-UCLA MEDICAL CNTR ENTERPRISE FD MN3-303L NONSPENDABLE FOR LT RECEIVABLES QIP DECREASE OBLIGATED FD BAL 38,038,734	OLIVE VIEW-UCLA MEDICAL CNTR ENTERPRISE FD MN3-3012 NONSPENDABLE FOR LT RECEIVABLES CBRC (HOSP) INCREASE OBLIGATED FD BAL 3,138,022
OLIVE VIEW-UCLA MEDICAL CNTR ENTERPRISE FD MN3-303S NONSPENDABLE FOR LT RECEIVABLES MCRS RATE RANGE DECREASE OBLIGATED FD BAL 8,317,585	
OLIVE VIEW-UCLA MEDICAL CNTR ENTERPRISE FD MN3-302G NONSPENDABLE FOR LT RECEIVABLES DHS SPEC MH SVCS DECREASE OBLIGATED FD BAL 31,750,671	
RANCHO LOS AMIGOS NAT REHAB CNTR ENT FD MN7-303L NONSPENDABLE FOR LT RECEIVABLES QIP DECREASE OBLIGATED FD BAL 14,712,005	RANCHO LOS AMIGOS NAT REHAB CNTR ENT FD MN7-3301 OTHER FUND BALANCE AVAILABLE INCREASE FUND BALANCE 12,765,593
	RANCHO LOS AMIGOS NAT REHAB CNTR ENT FD MN7-3012 NONSPENDABLE FOR LT RECEIVABLES CBRC (HOSP) INCREASE OBLIGATED FD BAL 400,055
	RANCHO LOS AMIGOS NAT REHAB CNTR ENT FD MN7-303K NONSPENDABLE FOR LT RECEIVABLES EPP INCREASE OBLIGATED FD BAL 1,546,357

Andrea
Turner

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LA HEALTH SERVICES
NONSPENDABLE FOR LT RECEIVABLES - CBRC, EPP, QIP, MCRS, MH BUDGET ADJUSTMENT

FY 2025-26
4 - VOTES

SOURCES		USES	
GENERAL FUND		GENERAL FUND	
A01-303K		A01-301A	
NONSPENDABLE FOR LT RECEIVABLES EPP		NONSPENDABLE FOR LT RECEIVABLES CBRC (GF)	
DECREASE OBLIGATED FD BAL	3,376,543	INCREASE OBLIGATED FD BAL	26,654,408
AMBULATORY CARE NETWORK		GENERAL FUND	
A01-HN-5500-20100		A01-303L	
OTHER CHARGES		NONSPENDABLE FOR LT RECEIVABLES QIP	
DECREASE APPROPRIATION	251,354,000	INCREASE OBLIGATED FD BAL	48,812,264
GENERAL FUND		GENERAL FUND	
A01-3301		A01-303S	
OTHER FUND BALANCE AVAILABLE		NONSPENDABLE FOR LT RECEIVABLES MCRC RATE RANGE	
DECREASE FUND BALANCE	548	INCREASE OBLIGATED FD BAL	178,715,419
		HS - COMMUNITY PROGRAMS	
		A01-HU-2000-22200	
		SERVICES AND SUPPLIES	
		INCREASE APPROPRIATION	549,000
Sources Total	777,090,937	Uses Total	777,090,937

Noted & Approved:

Jean Lo

Digitally signed by Jean Lo
Date: 2026.09.16 16:10:48 -0700'

Jean Lo, Chief, Controller's Division
LA Health Services

Andrea
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LA HEALTH SERVICES
LONG-TERM RECEIVABLES / RESERVE AMOUNT
FISCAL YEAR 2025-26
(\$ in millions)

LONG-TERM RECEIVABLES (LTR)

Revenues	Service Fiscal Year(s)	Beginning Balance	Ending Balance	Change
Cost Based Reimbursement Clinics (CBRC)	FY 2021-22	\$ 2.0	\$ -	\$ (2.0)
	FY 2022-23	3.0	2.8	(0.2)
	FY 2023-24	8.5	18.7	10.2
	FY 2024-25	22.6	18.4	(4.2)
	FY 2025-26	-	35.5	35.5
	CBRC Total	\$ 36.1	\$ 75.4	\$ 39.3
Enhanced Payment Program (EPP)	FY 2024-25	\$ 514.8	\$ -	\$ (514.8)
	FY 2025-26	-	479.3	479.3
	EPP Total	\$ 514.8	\$ 479.3	\$ (35.5)
Quality Incentive Program (QIP)	FY 2024-25	\$ 285.3	\$ -	\$ (285.3)
	FY 2025-26	-	\$ 134.5	134.5
	QIP Total	\$ 285.3	\$ 134.5	\$ (150.8)
Managed Care Rate Supplement (MCRS)	FY 2024-25	\$ 191.5	\$ -	\$ (191.5)
	FY 2025-26	-	178.7	178.7
	MCRS Total	\$ 191.5	\$ 178.7	\$ (12.8)
Specialty Mental Health (MH)	FY 2022-23	\$ 97.2	\$ -	\$ (97.2)
	FY 2023-24	17.3	15.9	(1.4)
	FY 2024-25	93.2	8.4	(84.8)
	FY 2025-26	-	85.8	85.8
	Specialty MH Total	\$ 207.7	\$ 110.1	\$ (97.6)
Total		\$ 1,235.4	\$ 978.0	\$ (257.4)

RESERVE AMOUNT

Funding Source	Beginning Balance	Ending Balance	Change
LA Health Services' Obligated Fund Balance	\$ 1,235.4	\$ 978.0	\$ (257.4)