Health Services
LOS ANGELES COUNTY

Los Angeles County Board of Supervisors

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Chief Deputy Director, Operations

Elizabeth M. Jacobi, J.D.
Administrative Deputy

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

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ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

91 September 29, 2026

EDWARD YEN
EXECUTIVE OFFICER

September 29, 2026

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)**

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:

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

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COUNTY OF LOS ANGELES

REQUEST FOR APPROPRIATION ADJUSTMENT

DEPT'S. NO. 110

DEPARTMENT OF HEALTH SERVICES

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	USES
BA DETAIL - SEE ATTACHMENT PAGES I-B	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.

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

Jean Lo Digitally signed by Jean Lo Date: 2026.09.16 16:09:17 -07'00'

AUTHORIZED SIGNATURE Jean Lo, Chief, Controller's Division

91 September 29, 2026

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

Edward Yen

EDWARD YEN
EXECUTIVE OFFICER

REFERRED TO THE CHIEF EXECUTIVE OFFICER FOR ---

☐ **ACTION**

☑ **RECOMMENDATION**

AUDITOR-CONTROLLER

BY Andrea Turner Digitally signed by Andrea Turner Date: 2026.09.17 13:13:24 -07'00'

B.A. NO. 912, 916

9/17/26 **20**

☑ **APPROVED AS REQUESTED**

☐ **APPROVED AS REVISED**

CHIEF EXECUTIVE OFFICER

BY Kieu-Anh King Digitally signed by Kieu-Anh King Date: 2026.09.17 13:58:14 -07'00'

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ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

91 September 29, 2026

EDWARD YEN
EXECUTIVE OFFICER

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					
Increase Revenue		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					
MN2-HS-96-9912-60070					
Operating Subsidy - General Fund					
Increase Revenue		424,312,000			

Andrea Turner

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LA HEALTH SERVICES
YEAR-END BUDGET ADJUSTMENT
FY 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**	100,000		

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BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

91 September 29, 2026

EDWARD YEN
EXECUTIVE OFFICER

Andrea Turner

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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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91 September 29, 2026

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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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BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

91 September 29, 2026

Edward Yen

EDWARD YEN
EXECUTIVE OFFICER

Andrea Turner

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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**

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

91 September 29, 2026

Edward Yen

EDWARD YEN
EXECUTIVE OFFICER

Noted & Approved:

Jean Lo — Digitally signed by Jean Lo Date: 2026.09.16 16:10:06 -07'00'

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

Andrea Turner — Digitally signed by Andrea Turner Date: 2026.09.17 13:16:18 -07'00'

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COUNTY OF LOS ANGELES

REQUEST FOR APPROPRIATION ADJUSTMENT

DEPT'S. NO. 110

DEPARTMENT OF HEALTH SERVICES

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	USES
BA DETAIL - SEE ATTACHMENT PAGE II - B	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.

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

91 September 29, 2026

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

Jean Lo Digitally signed by Jean Lo Date: 2026.09.14 10:11:54 -07'00'

AUTHORIZED SIGNATURE Jean Lo, Chief, Controller's Division

Edward Yen

EDWARD YEN
EXECUTIVE OFFICER

REFERRED TO THE CHIEF EXECUTIVE OFFICER FOR --

☐ **ACTION**

☑ **RECOMMENDATION**

AUDITOR-CONTROLLER

BY Andrea Turner Digitally signed by Andrea Turner Date: 2026.09.17 13:18:20 -07'00'

B.A. NO. 908

9/17/26 **20**

☑ **APPROVED AS REQUESTED**

☐ **APPROVED AS REVISED**

CHIEF EXECUTIVE OFFICER

BY Kieu-Anh King Digitally signed by Kieu-Anh King Date: 2026.09.17 14:00:07 -07'00'

9/17/26 **20**

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:

Jean Lo Digitally signed by Jean Lo Date: 2026.09.14 10:12:25 -07'00'

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

Andrea Turner Digitally signed by Andrea Turner Date: 2026.09.17 13:19:28 -07'00'

BA 908 9/17/26

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

91 September 29, 2026

Edward Yen

EDWARD YEN
EXECUTIVE OFFICER

PINK

BA FORM 03/13

BOARD OF SUPERVISORS OFFICIAL COPY

COUNTY OF LOS ANGELES

REQUEST FOR APPROPRIATION ADJUSTMENT

DEPT'S. NO. 110

DEPARTMENT OF HEALTH SERVICES

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	USES
BA DETAIL - SEE ATTACHMENT PAGE III-B	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.

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

Jean Lo Digitally signed by Jean Lo 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)

91 September 29, 2026

Edward Yen

EDWARD YEN
EXECUTIVE OFFICER

REFERRED TO THE CHIEF EXECUTIVE OFFICER FOR --

☐ ACTION

☑ RECOMMENDATION

AUDITOR-CONTROLLER

BY Andrea Turner Digitally signed by Andrea Turner Date: 2026.09.17 13:37:12 -07'00'

9/17/26 20

B.A. NO. 906, 909, 917

☑ APPROVED AS REQUESTED

☐ APPROVED AS REVISED

CHIEF EXECUTIVE OFFICER

BY Kieu-Anh King Digitally signed by Kieu-Anh King Date: 2026.09.17 14:00:31 -07'00'

9/17/26 20

Edward Yen
EDWARD YEN
EXECUTIVE OFFICER

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		**LA GENERAL MEDICAL CENTER ENTERPRISE FUND**	
MN4-303K		MN4-3301	
NONSPENDABLE FOR LT RECEIVABLES EPP		OTHER FUND BALANCE AVAILABLE	
DECREASE OBLIGATED FD BAL	19,100,887	INCREASE FUND BALANCE	309,570,247
LA GENERAL MEDICAL CENTER ENTERPRISE FUND		**LA GENERAL MEDICAL CENTER ENTERPRISE FUND**	
MN4-303L		MN4-3012	
NONSPENDABLE FOR LT RECEIVABLES QIP		NONSPENDABLE FOR LT RECEIVABLES CBRC (HOSP)	
DECREASE OBLIGATED FD BAL	84,476,233	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		**Harbor – UCLA MEDICAL CENTER**	
MN1-303K		MN1-3301	
NONSPENDABLE FOR LT RECEIVABLES EPP		OTHER FUND BALANCE AVAILABLE	
DECREASE OBLIGATED FD BAL	13,203,741	INCREASE FUND BALANCE	109,537,535
Harbor – UCLA MEDICAL CENTER		**Harbor – UCLA MEDICAL CENTER**	
MN1-303L		MN1-3012	
NONSPENDABLE FOR LT RECEIVABLES QIP		NONSPENDABLE FOR LT RECEIVABLES CBRC (HOSP)	
DECREASE OBLIGATED FD BAL	62,411,755	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		**OLIVE VIEW-UCLA MEDICAL CNTR ENTERPRISE FD**	
MN3-303K		MN3-3301	
NONSPENDABLE FOR LT RECEIVABLES EPP		OTHER FUND BALANCE AVAILABLE	
DECREASE OBLIGATED FD BAL	1,350,409	INCREASE FUND BALANCE	76,319,377
OLIVE VIEW-UCLA MEDICAL CNTR ENTERPRISE FD		**OLIVE VIEW-UCLA MEDICAL CNTR ENTERPRISE FD**	
MN3-303L		MN3-3012	
NONSPENDABLE FOR LT RECEIVABLES QIP		NONSPENDABLE FOR LT RECEIVABLES CBRC (HOSP)	
DECREASE OBLIGATED FD BAL	38,038,734	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		**RANCHO LOS AMIGOS NAT REHAB CNTR ENT FD**	
MN7-303L		MN7-3301	
NONSPENDABLE FOR LT RECEIVABLES QIP		OTHER FUND BALANCE AVAILABLE	
DECREASE OBLIGATED FD BAL	14,712,005	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

Digitally signed by Andrea Turner
Date: 2026.09.17 13:37:33 -07'00'

BA 906, 909, 917 9/17/26

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 MCRS 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 -07'00'

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

Andrea Turner
Digitally signed by Andrea Turner
Date: 2026.09.17 13:37:55 -07'00'

BA 906, 909, 917 9/17/26

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

91 September 29, 2026

Edward Yen

EDWARD YEN
EXECUTIVE OFFICER

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

91 September 29, 2026

EDWARD YEN
EXECUTIVE OFFICER

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)**