

Laguna Honda Hospital Patient Gift Fund: How Did LHH's Patient Gift Fund Balance Suddenly Plummet by \$1.3 Million Across Five Years?

Item #20
FAML6450

CCSF - NFAMISC - ARCHIVE FY95-07
TRIAL BALANCE INQUIRY

FAML6400 V5.1 CCSF - NFAMISC - ARCHIVE FY95-07
LINK TO: TRIAL BALANCE INQUIRY

FISCAL MO/YEAR : 12 2004 CURRENCY CODE :
FUND TYPE : 5L LAGUNA HONDA HOSPITAL FUNDS
FUND : TAF LHH-TRUST & AGENCY FUND
SUBFUND : ETF LHH-EXPENDABLE TRUST

S ACCT	DESCRIPTION	JUNE 2004	BALANCE
10X	UNREAL GAIN/LOSS EITC GASB 3	1,121.79	1,121.79
101	EQUITY .IN CITY TREASURY-POOL	-25,298.91	1,375,628.84
129	INTEREST RECEIVABLES-POOLED	919.58	2,396.73
15X	UNREALIZED GAIN/LOSS NON-EIT	246,403.96	246,403.96
152	INVESTMENTS OUTSIDE CITY TRE	0.00	523,784.94
201	VOUCHERS PAYABLE	-18,681.58	-19,414.27
339	UNRESERVED-GAAP ONLY-N/A FOR	1,121.79	-363.42
339G31	UNRESERVED-GAAP ONLY-GASB31	-1,121.79	-1,121.79
349	RESERVED FOR ENCUMBRANCES	5,015.46	-6,970.79
373	DESIGNATED FOR UNREALIZED GA	-246,403.96	-49,966.47
379	RESERVE FOR APPROPRIATION (N	-25,188.00	-708,574.58
381	UNREALIZED ESTIMATED SOURCES	25,188.00	247,931.00
412	ACTUAL BUDGETARY FUND BALANC	0.00	2,086,872.58
* 413	ACTUAL SOURCES-GAAP ONLY	-1,121.79	14,952.23
414	ACTUAL GAAP FUND BALANCES CO	0.00	1,485.21
423	USES-OTHER TRANSFERS & ALLOC	-25,188.00	-247,931.00
431	ACTUAL USES	42,504.91	232,164.53
452	APPROPRIATIONS-ALLOTTED	-25,188.00	-247,931.00
459	APPROPRIATION CONTROL-CONTRA	25,188.00	247,931.00

2,086,872.58

by:

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“Miscellaneous” Sub-Account Restricted for LHH Residents Is Damn-Near Broke!

- San Francisco relies on a mainframe, “legacy” accounting system known as “FAMIS,” notorious for being unwieldy.
- After subtracting encumbrances that haven’t cleared the system, the **Patient Gift Fund’s main “Miscellaneous” sub-account** restricted for patient use has a balance of just \$143,282 as of June 9, 2010.

S CHAR	DESCRIPTION	BUDGET	ACTUAL	PREENC/ENC	BALANCE
300	INTEREST & INVESTM	148,826	220,984		72,158
750	OTHER REVENUES	349,130	352,259		3,129
	REVENUE TOTAL	497,956	573,243		75,287
021	NON PERSONNEL SERV	294,303	174,507	5,069	114,727
040	MATERIALS & SUPPLI	272,007	250,385		21,622
	EXPENDITURE TOTAL	566,311	424,892	5,069	136,350
	REVENUE LESS EXPEN	-68,354	148,351	-5,069	211,636

Sub-Account Activity Detail Generated From FAMIS

The Remaining Balance in the Patient Gift Fund Restricted for Patient Benefit Has Plummeted to About Half-a-Million

- Valued at \$2 million in 2004, the remaining balance in LHH’s Patient Gift fund to directly benefit its patients has shrunk to approximately \$500,000.
- **Two of the subaccounts are thought to be insolvent** — the Hospice sub-account and the Marie Lewis bequest sub-account.
- **Why isn’t Supervisor Sean Elsbernd demanding an immediate audit** of LHH’s patient gift fund? **Is he too busy helping raise funds for Louise Renne’s LHH Foundation “Gala Dinner”?**

Code	Sub-Account	Estimated Balance as of June 9, 2010
HLADMI	Administration Education	\$21,933
HLGERI	Geriatric Education	\$14,237
HLMEDI	Physician Education	\$6,907
HLNURS	Nursing Education	\$66,223
Staff Education Sub-Total		\$109,300
COUNGR	Interest Account	\$56,209
HLXPRF	LHH Express Fund	\$53,009
Mixed-Use Staff and Patient Sub-Total		\$109,218
HLACTH	Activity Therapy	\$99,149
HLADDY	Adult Day Health Center	\$1,117
HLAIDF	AIDS Fund	\$18,012
HLASIA	Asian Focus	\$976
HLDTIA	Dementia Program	\$7,876
HLPSPC	Hospice	\$0
HLNGFT	1) Substance Abuse	\$2,888
	2) K-6 (Locked Ward Dementia Program)	\$14,342
HLMISC	Miscellaneous Gift Fund	\$143,282
HLNEIL	Robert F Neil	\$3,424
HLTBIG	Traumatic Brain Injury Fund	\$490
HLEENA	William Lenahan (Bequest)	\$143,879
HLMHBQ	Martin Heller (Bequest)	\$57,100
HLMLWS	Marie Lewis (Bequest)	\$0
Patient "Exclusive-Use" Sub-Total		\$492,535
Current Patient Gift Fund Total Balance		\$711,053