

# San Francisco's Laguna Honda Hospital "patient gift fund" plummets from \$2 million to \$545,554

by *Patrick Monette Shaw* | SF Hospital Examiner | [www.examiner.com](http://www.examiner.com)

San Francisco's Laguna Honda Hospital "patient gift fund" currently available for patient benefit has plummeted from \$2 million to \$545,554.

LHH's patient gift fund balance was \$2,086,872 in December 2004.

Within five-and-a-half years, the amount available for patient use dropped to barely half a million.

Yesterday, the San Francisco City Controller's Office confirmed the current balance in the overall patient gift fund has dropped to only \$726,808 as of June 6. But data the City Controller generated three days later on July 9 showed a balance of only \$711,053, portending new expenditures of \$15,755 within three days.

The Controller's Office and the Department of Public Health have stalled for months providing the current balance in each sub-account.

As the slide show below illustrates, of the \$711,053 current balance, fully 15.4 percent (or \$109,300) in four "education" sub-accounts is reserved for LHH staff members.

Another \$56,209 sits restricted in the "Interest" sub-account awaiting disbursement to the other 19 sub-accounts when proportional "allocation" of earned interest occurs at the end of the year, a portion of which will be awarded to staff sub-accounts.

That leaves just \$545,554 available for residents.

The situation worsens.

In the main sub-account available to all residents titled "Miscellaneous Gift Fund," the current balance is just \$143,282. Another \$99,149 in the "Activity Therapy" sub-account may be available to all residents. An additional \$53,009 in an "Express" sub-account thought to cover petty cash needs may benefit all residents, but may also benefit hospital staff.

The remaining \$250,104 spread across the other 12 sub-accounts may have restrictions on how funds may be used for particular purposes, or particular types of patients.

Shockingly, the Marie Lewis sub-account from her estate bequest restricted for "recreational, social and educational needs of the patients of Laguna Honda Hospital" — which had a balance of \$ 214,179 in April 2004 — is thought to be depleted, now having a zero balance.

The "Hospice" sub-account — thought to have had a balance of \$20,000 in May 2008 — is now reported by the Controller's Office to also be depleted, having a zero balance two years later.

Supervisor Sean Elsbernd, too busy trying to reduce salaries of city bus drivers, serves as co-chair with his benefactress, former City Attorney Louise Renne, and is busy trying to raise new money for Renne's LHH Foundation and Volunteers, Inc. at their June 24 "black-tie dinner gala" at LHH.

Shamefully, Elsbernd hasn't lifted a finger to investigate or audit what happened to LHH's patient gift fund donations.

In upcoming articles, how the patient gift fund and major bequests plummeted in just five short years will be explored.

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ACCOUNT	DESCRIPTION	JUNE 2004	BALANCE
102	UNREAL GAIN/LOSS EITC GAGE 3	1,121.79	1,121.79
103	EQUITY IN CITY TREASURY-POOL	-25,298.91	1,375,628.84
129	INTEREST RECEIVABLES-POOLED	919.58	2,394.73
15X	UNREALIZED GAIN/LOSS NON-EIT	246,403.96	246,403.96
152	INVESTMENTS OUTSIDE CITY TRE	0.00	523,794.94
201	VOUCHERS PAYABLE	-18,681.58	-19,414.27
219	UNRESERVED-UNAF ONLY-N/A FOR	1,121.79	-383.42
319C33	UNRESERVED-UNAF ONLY-GAGE3	-1,121.79	-1,121.79
349	RESERVED FOR ENDORSEMENTS	2,033.44	-6,870.79
373	DESIGNATED FOR UNREALIZED GA	-246,403.96	-49,986.47
379	RESERVE FOR APPROPRIATION IN	-25,188.00	-706,574.58
381	UNREALIZED ESTIMATED SOURCE	-25,188.00	247,931.80
412	ACTUAL BUDGETARY FUND BALANC	0.00	2,086,872.58
413	ACTUAL SOURCE-SHAF ONLY	-1,121.79	44,902.23
414	ACTUAL GRAP FUND BALANCES CD	0.00	1,485.21
423	USED-OTHER TRANSFER & ALLOC	-25,188.00	-247,931.80
431	ACTUAL USES	42,594.91	232,164.53
432	APPROPRIATIONS-ALLOCATED	-25,188.00	-247,931.80
459	APPROPRIATION CONTROL-CONTRA	25,188.00	247,931.80
			<b>2,086,872.58</b>

A public record showing LHH's Patient Gift Fund balance in December 2004.