

GIFT FUND MANAGEMENT

POLICY:

It is the policy of Laguna Honda Hospital and Rehabilitation Center (~~LHH~~~~Laguna Honda~~) to maintain a gift fund for the purpose of receiving all gifts, donations and contributions of money, stocks and/or other financial donations made for the general benefit and comfort of ~~Laguna Honda~~~~LHH~~ residents/patients in accordance with the San Francisco Administrative Code (Section 10.100-201 Public Health Gift Funds).

All expenditures from the gift fund shall be made for the purposes for which the gift or donation was originally made.

PURPOSE:

The purpose of this policy is to provide guidance to effectively manage the ~~G~~gift ~~F~~fund and to ensure oversight and accurate disbursements.

PROCEDURE:

1. Donations and Gifts:

- a. Grant codes for cash gifts have been established for the general benefit and comfort of patients as described in Appendix A.
- b. In the event a donation is made for a purpose/intent outside of the existing established grant codes, a new grant code may be established with the authorization of ~~Laguna Honda's~~~~LHH's~~ Executive Administrator and Chief Financial Officer ~~(CFO)~~. At the discretion of the Gift Fund Committee, a new grant code in the name of a donor may also be created in honor of the donor.
- c. The process for donation(s) or gift(s) made to ~~Laguna Honda~~~~LHH~~ is as follows:
 - i. If a donation is made by cash or check, the staff person who receives the donation shall deliver it to the ~~Laguna Honda's~~~~LHH's~~ ~~Chief Financial Officer (CFO)~~~~CFO~~/designee for deposit.
 - ii. If the donation is in another form, i.e. property, stocks, bonds, the recipient will inform the CFO who will take steps to secure and receive the donation. ~~See Appendix B.~~
 - iii. The Accounting staff notifies the Executive Administrator of each donation, and the Executive Administrator will send an acknowledgement of appreciation to the donor.

- iv. The donation is deposited in the grant code that is specific to the donor's purpose/intent.
- v. If the donor's intent/purpose is nonspecific, the donation will be deposited in the grant code HLMISC Miscellaneous Gift Fund for the general benefit and comfort of the residents/patients.
- vi. Donations exceeding \$~~102525~~,000 require Health Commission and ~~the~~ Board of Supervisors' approval.
- vii. Names of individuals or organizations groups making donations of \$100 or more to the Gift Fund of \$100 or more are posted on the Laguna Honda LHH website on a quarterly basis in accordance with the San Francisco Administrative Code (Section 67.29-6 Sunshine Ordinance).

2. Fund Oversight and Reporting:

- a. Grant Code Program Monitor.
Each grant code will have an assigned Grant Code Program Monitor to assist in budget planning and supervising the budgeted expenses/expenditures for the assigned grant code(s).
- b. Gift Fund Management Committee.
The Gift Fund Management Committee shall consist of the following: ~~Laguna Honda's Chief Financial Officer~~ LHH's CFO, Executive Administrator, Chief Nursing Officer, ~~Medical Director~~ Chief Medical Officer, Chief of Staff, Assistant Hospital Administrator for Clinical Services, Director of Wellness and Therapeutic Activities, Director of Social Services, President of Residents Council, and Ombudsman. ~~—~~ The Gift Fund Management Committee will meet at least quarterly to review and make recommendations for budget planning and expenditures.
- c. Executive Committee.
The CFO, on behalf of the Gift Fund Management Committee, will provide quarterly reports of Gift Fund activities, i.e. donations and expenditures, to the Executive Committee. The Executive Committee provides additional and overall supervision of Gift Fund management.
- d. Health Commission.
The CFO and Executive Administrator, through the Health Director, will provide ~~quarterly~~ updates as needed to the ~~Laguna Honda Joint Conference Committee~~ Health Commission of Gift Fund activities, including but not limited to donations, expenditures, ~~budget planning recommendations~~, and gift fund related policy and procedure revisions.

~~Laguna Honda~~LHH will work with the Department of Public Health to provide a report on an annual basis, in writing to the Health Commission and the Board of Supervisors a listing of all gifts, donations and contributions of money or personal property related to the Gift Fund.

- e. The City Controller's Office has the right to conduct final review and approval of all expenses.

3. Budgetary Planning:

- a. Each fiscal year, no later than August–July 1, the CFO will provide to the Executive Administrator and the Gift Fund Management Committee Members the expenditure budget for the upcoming fiscal year. each of the grant codes specified in Appendix A so that activities and budgetary strategies can be established for the upcoming fiscal year. The CFO and Executive Administrator will then present the annual budget recommendations to the full Health Commission no later than August 1 of each year for approval.
- b. AAn out-of-budget funding request during the fiscal year shall be brought to the full Health Commission for approval before the expenditures can be made for aAny proposed expenditures from the Gift Fund not already included in the fiscal year budget approved by the Health Commission, or that do not fall under the miscellaneous category of the Gift Fund budget, an out-of-budget funding request during the fiscal year shall be brought to the full Health Commission for approval before the expenditures can be made.

4. Stock Management:

Each fiscal year, no later than August 1, the CFO will provide the Office of the Treasurer and Tax Collector (Treasurer's Office) the grant codes that contain donated stocks specified in Appendix B so that the department can actively manage the portfolio of stock bequests in the gift fund in accordance with the Treasurer's Office's investment policy. Any recommendations to change status of any stocks will be reviewed by the Gift Fund Management Committee prior to the Health Commission approval.

5. Interest

Interest generated from–the all gift fund grant codes is distributed to the HLMISC grant code.

5.6. Expense Incurred:

- a. Before expenses are incurred, all expenses must be pre-approvedreviewed and authorized by the assigned Gift FundGrant Code Program Monitor. Management Committee. Purchases must be made consistent with City policies and

procedures for contracting and purchasing, i.e. purchases from City-approved vendors, encumbrances in place prior to ordering the item(s).— ~~Except for professional services (e.g. catering services), employees may purchase nominal (\$100) and singular items but pre-approval for the purchase must be obtained from the applicable Division Head.~~

- b. ~~All~~ Catering service requests must be additionally pre-approved by ~~the~~ CFO ~~and as well as~~ the Chief Operations ing Officer.

6.7. Reimbursement Process:

- a. ~~Except for professional services (e.g. catering services), employees may purchase nominal (up to \$200) and singular items, but pre-approval for the purchase must be obtained from the applicable Gift Fund Grant Code Program Monitor.—~~ The employee who incurs an expense shall follow the reimbursement policy to submit reimbursement requests to must (1) ~~complete and sign an Employee Reimbursement form, Appendix C;~~ (2) ~~secure the signature of the assigned Grant Code Program Monitor in advance of the expenditure consistent with the City process and the approved budget;~~ (3) ~~attach supporting original receipts and invoices; and~~ (4) ~~secure a second signature from the Gift Fund Monitor following the purchase;~~ (5) ~~forward the documents to the Laguna Honda LHH~~ Accounting Department.— Accounting staff will review documentation for appropriateness, validity, completeness and mathematical accuracy and will submit the documents to the CFO for approval.— Accounting staff will process approved requests through the City Controller's Office who provides final review and approval.— Estimated time for reimbursement to the employee is about seven days from the date approval is obtained from the Accounting Department.

7.8. Revolving Funds:

- a. ~~The Friends of Laguna Honda Laguna Honda Volunteers Inc.~~ routinely and regularly funds community outings, and household and neighborhood expenses, and hospital-wide programing for the purpose of resident activities for which a grant code, HLXPRF, has been established.
- b. Director of Wellness and Therapeutic Activities/designee will complete and submit a Gift Fund Revolving Fund Reimbursement form, Appendix DB, with original receipts to replenish the Revolving Fund on regularweekly basis.

ATTACHMENT:

~~Employee Expense Authorization and Reimbursement Form~~

Attachment A: Grant Codes for Cash Gifts for the General Benefit and Comfort of Residents/Patients

Attachment B: Gift Fund – Revolving Fund Reimbursement Form

Attachment C: Request for Gift Fund Funding Form

REFERENCE:

[LHHPP 50-06 Employee Reimbursement Request Guideline](#)

Materials Management Purchasing Policy

San Francisco Administrative Code (Section 10.100-201 Public Health Gift Funds)

[San Francisco Administrative Code \(Section 67.29-6 Sunshine Ordinance\)](#)

Revised: 98/11/16, 00/05/25, 04/12/02, 10/04/15, 11/01/25, 16/11/08 (Year/Month/Day)

Original adoption: 93/09/01

Attachment A:

Grant Codes for Cash Gifts for the General Benefit and Comfort of Residents/Patients

Grant Code	Description (in FAMIS)	Program Monitor	Purpose/Intent
HLACTH	Activity Therapy	Director of Wellness and Therapeutic Activities	Activity Therapy program related expenses
HLADDY	LHH Adult Day Health Center	Executive Administrator	Adult Day Health Center program related expenses, e.g. special food and beverages, flowers and sundries for participants
HLAIDF	LHH Aids Fund	Nursing Director for Positive Care program	Positive Care program related expenses, e.g. special food and beverages, flowers and sundries for residents
HLASIA	LHH Asian Focus	Nursing Director for Chinese language focus program	Chinese language focus program related expenses, e.g. special food and beverages, Chinese newspaper, flowers and sundries for residents
HLDTIA	LHH Dementia Program	Nursing Director for Memory Care pp program	Memory Care (Dementia) program related expenses, e.g. special food and beverages, flowers and sundries for residents
HLGSHP	Gift Shop Sales and Donated Items	Director of Wellness and Therapeutic Activities	Resident related expenses e.g. special events, Special food and beverages, flowers and sundries for residents.
HLKNGT	Dolores Knight Bequest	Director of Wellness and Therapeutic Activities	Resident related expenses and activities, e.g. musical entertainment, cultural celebrations, holiday meals, and outings to ballgames, concerts, and other civic events.
HLHSPC	Hospice Palliative Care	Nursing Director for Palliative Care Hospice program	Hospice program related materials and supplies, e.g. special food and beverages, flowers and sundries for residents

Grant Code	Description (in FAMIS)	Program Monitor	Purpose/Intent
HLMGFT S4	Douglas Pinto	Director of Wellness and Therapeutic Activities	South 4 resident related expenses, e.g. special events, special food and beverages, flowers and sundries for residents.
HLMGFT SA	Substance Abuse Treatment and Recovery Srvc Program	Chief of Psychiatry	STARTS program related expenses, e.g. special food and beverages, flowers and sundries for residents
HLGFT SC	Spiritual Care Program	Director of Social Services	To benefit Spiritual Care programs
HLMHBQ	Martin Heller Bequest	Director of Wellness and Therapeutic Activities	Resident related expenses, e.g. special food and beverages, flowers and sundries for residents
HLNEIL	Robert F. Neil	Director of Wellness and Therapeutic Activities	Donations in the name of our patient Robert F. Neil at CE3.
HLSFWY	Safeway Nutrition Program	Chief Dietitian	1. Senior Cooking with Kids 2. Cultural Nutrition Program
HLTBIG	Traumatic Brain Injury Group	Chief of Psychiatry	Traumatic Brain Injury Group related expenses, e.g. special food and beverages
HLXPRF	LHH Express Fund	Director of Wellness and Therapeutic Activities	Bus trips for residents, evening and weekend outings (majority funded by Friends of Laguna Honda Volunteers Inc.)
HLROLS	Milka Rols	Nursing Director for Palliative Care program	To benefit end-of-life programs hospital-wide
HLTECH	Molly's Fund	Manager of Rehabilitation program Rehabilitation Coordinator	To purchase assistive technology services and equipment for residents
HLMISC	Miscellaneous Gift Fund	Director of Wellness and Therapeutic Activities	Resident related expenses, e.g. special events, special food and beverages, flowers and sundries for residents

Appendix B

~~Grant codes with proceeds from donated stock.~~

Grant Code	Description (in FAMIS)	Program Monitor	Purpose/Intent
HLENA	William Lenahan	Chief Financial Officer	Proceeds from Ddonated stocks and earned interests/dividends
HLMLWS	Marie Lewis	Chief Financial Officer	Proceeds from Ddonated stocks and earned interests/dividends
HLMISC	Miscellaneous Gift Fund	Chief Financial Officer	Proceeds from Ddonated stocks and earned interests/dividends

Appendix C

Employee Reimbursement form:

Attachment DB**Gift Fund – Revolving Fund Reimbursement Form**

**LAGUNA HONDA HOSPITAL
CITY AND COUNTY OF SAN FRANCISCO
GIFT FUND – REVOLVING FUND REIMBURSEMENT**

To: Accounting Department**Date:** _____**From:** _____**Telephone No.** _____

Print Name

Fund: 5L TAF ETF**Index Code:** HLH450221**Grant/Detail:** _____**Sub Object:**04699 \$ _____

Food

04961 \$ _____

Recreation supplies

04999 \$ _____

Other materials & supplies

03571 \$ _____

Subscriptions

02703 \$ _____

Transportation services

03599 \$ _____

Other current expenses

Total Requested Amount: \$ _____**Date(s) of expense:** _____**Reason for Expenditure:**☐

Social Services Petty Cash

☐

STARS

☐

Community Outings

☐

Community Reintegration

☐

Hospital-Wide Programs

☐

Neighborhood Money

Patient's Name (if applicable):

1. _____ 5. _____ 8. _____

2. _____ 6. _____ 9. _____

3. _____ 7. _____ 10. _____

Staff and/or Volunteer's Name (if applicable):

1. _____ 3. _____ 5. _____

2. _____ 4. _____ 6. _____

Requested by: _____

Employee: Print Name

Signature

Date: _____**Pre-approved by:** _____

Program Monitor/Division Head: Print Name

Signature

Date: _____

(or)

Pre-approved by: _____

Mivic Hirose, CEO or authorized designee

Date: _____**Approved by:** _____

ChiaYu Ma, CFO or authorized designee

Date: _____**Note: Original receipts/invoices must be attached when submitting to Accounting.**

Revised: September 29, 2016

Attachment C:**Request for Gift Fund Funding Form****Laguna Honda Hospital and Rehabilitation Center
Request for Gift Fund Funding Form**

- For unbudgeted expenditures, not previously approved by the Gift Fund Committee and JCC
- The spending proposal must be for the benefit and wellbeing of Laguna Honda's residents/patients.
- Gift Fund Management Committee and JCC meets every other month. Please submit your request early for timely approval.

Date: _____**Request Submitted by:** _____ **Phone #:** _____ **Department:** _____**Resident Name(s) (if applicable)** _____ **Trust Account Balance: \$** _____
_____ \$ _____**Program or Neighborhood** _____ **Program Monitor:** _____**Description of Spending Request:**

How does this benefit the resident(s)?

Is this one-time request? Yes _____ No (please explain) _____**Total Amount Requested:** \$ _____ - (including shipping, tax, and all fees)-----
(For Official Use Only)**Grant Code and Description:** _____ **Grant Code Balance:** _____**Approved by:** _____ **on Committee Meeting Date:** _____
Gift Fund Management Committee_____
Committee Members present and voted**Approved by:** _____ **on JCC Meeting Date:** _____
Laguna Honda JCC**cc: Barbara Garcia, Director of Health**