GIFT FUND MANAGEMENT

POLICY:

It is the policy of Laguna Honda Hospital and Rehabilitation Center (LHH) 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 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All expenditures from the gift fund shall be made for the purposes for which the gift or donation was originally made.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 Gift 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 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 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 Chief Financial Officer (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 $102,500 require Health Commission and the Board of Supervisors’ approval.

vii. Names of individuals or organizations making donations of $100 or more to the Gift Fund of $100 or more are posted on the Laguna HondaLHH 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 OfficerLHH’s CFO, Executive Administrator, Chief Nursing Officer, Medical DirectorChief 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.

   The CFO and Executive Administrator, through the Health Director, will provide quarterly updates as needed to the Laguna Honda Joint Conference CommitteeHealth Commission of Gift Fund activities, including but not limited to donations, expenditures, budget planning recommendations, and gift fund related policy and procedure revisions.
Laguna HondaLHH 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 AugustJuly 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. 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 for any 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 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-approved reviewed and authorized by the assigned Gift Fund Grant 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 Operating 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 regular weekly 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

<table>
<thead>
<tr>
<th>Grant Code</th>
<th>Description (in FAMIS)</th>
<th>Program Monitor</th>
<th>Purpose/Intent</th>
</tr>
</thead>
<tbody>
<tr>
<td>HLACTH</td>
<td>Activity Therapy</td>
<td>Director of Wellness and Therapeutic Activities</td>
<td>Activity Therapy program related expenses</td>
</tr>
<tr>
<td>HLADDY</td>
<td>LHH Adult Day Health Center</td>
<td>Executive Administrator</td>
<td>Adult Day Health Center program related expenses, e.g. special food and beverages, flowers and sundries for participants</td>
</tr>
<tr>
<td>HLAIDF</td>
<td>LHH Aids Fund</td>
<td>Nursing Director for Positive Care program</td>
<td>Positive Care program related expenses, e.g. special food and beverages, flowers and sundries for residents</td>
</tr>
<tr>
<td>HLASIA</td>
<td>LHH Asian Focus</td>
<td>Nursing Director for Chinese language focus program</td>
<td>Chinese language focus program related expenses, e.g. special food and beverages, Chinese newspaper, flowers and sundries for residents</td>
</tr>
<tr>
<td>HLDTIA</td>
<td>LHH Dementia Program</td>
<td>Nursing Director for Memory Care program</td>
<td>Memory Care (Dementia) program related expenses, e.g. special food and beverages, flowers and sundries for residents</td>
</tr>
<tr>
<td>HLGSHP</td>
<td>Gift Shop Sales and Donated Items</td>
<td>Director of Wellness and Therapeutic Activities</td>
<td>Resident related expenses e.g. special events, Special food and beverages, flowers and sundries for residents</td>
</tr>
<tr>
<td>HLKNGT</td>
<td>Dolores Knight Bequest</td>
<td>Director of Wellness and Therapeutic Activities</td>
<td>Resident related expenses and activities, e.g. musical entertainment, cultural celebrations, holiday meals, and outings to ballgames, concerts, and other civic events</td>
</tr>
<tr>
<td>HLHSPC</td>
<td>Hospice Palliative Care</td>
<td>Nursing Director for Palliative Care program</td>
<td>Hospice program related materials and supplies, e.g. special food and beverages, flowers and sundries for residents</td>
</tr>
<tr>
<td>Grant Code</td>
<td>Description (in FAMIS)</td>
<td>Program Monitor</td>
<td>Purpose/Intent</td>
</tr>
<tr>
<td>------------</td>
<td>----------------------------------------</td>
<td>-------------------------------------------</td>
<td>-------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>HLMGFT S4</td>
<td>Douglas Pinto</td>
<td>Director of Wellness and Therapeutic Activities</td>
<td>South 4 resident related expenses, e.g. special events, special food and beverages, flowers and sundries for residents.</td>
</tr>
<tr>
<td>HLMGFT SA</td>
<td>Substance Abuse Treatment and Recovery Srvc Program</td>
<td>Chief of Psychiatry</td>
<td>STARTS program related expenses, e.g. special food and beverages, flowers and sundries for residents.</td>
</tr>
<tr>
<td>HLGFT SC</td>
<td>Spiritual Care Program</td>
<td>Director of Social Services</td>
<td>To benefit Spiritual Care programs</td>
</tr>
<tr>
<td>HLMHBQ</td>
<td>Martin Heller Bequest</td>
<td>Director of Wellness and Therapeutic Activities</td>
<td>Resident related expenses, e.g. special food and beverages, flowers and sundries for residents.</td>
</tr>
<tr>
<td>HLNEIL</td>
<td>Robert F. Neil</td>
<td>Director of Wellness and Therapeutic Activities</td>
<td>Donations in the name of our patient Robert F. Neil at CE3.</td>
</tr>
<tr>
<td>HLSFWY</td>
<td>Safeway Nutrition Program</td>
<td>Chief Dietitian</td>
<td>1. Senior Cooking with Kids 2. Cultural Nutrition Program</td>
</tr>
<tr>
<td>HLTBIG</td>
<td>Traumatic Brain Injury Group</td>
<td>Chief of Psychiatry</td>
<td>Traumatic Brain Injury Group related expenses, e.g. special food and beverages</td>
</tr>
<tr>
<td>HLXPRF</td>
<td>LHH Express Fund</td>
<td>Director of Wellness and Therapeutic Activities</td>
<td>Bus trips for residents, evening and weekend outings (majority funded by Friends of Laguna Honda Volunteers Inc.)</td>
</tr>
<tr>
<td>HLROLS</td>
<td>Milka Rols</td>
<td>Nursing Director for Palliative Care program</td>
<td>To benefit end-of-life programs hospital-wide</td>
</tr>
<tr>
<td>HLTECH</td>
<td>Molly’s Fund</td>
<td>Manager of Rehabilitation Coordinator</td>
<td>To purchase assistive technology services and equipment for residents</td>
</tr>
<tr>
<td>HLMISC</td>
<td>Miscellaneous Gift Fund</td>
<td>Director of Wellness and Therapeutic Activities</td>
<td>Resident related expenses, e.g. special events, special food and beverages, flowers and sundries for residents.</td>
</tr>
</tbody>
</table>
Appendix B

Grant codes with proceeds from donated stock:

<table>
<thead>
<tr>
<th>Grant Code</th>
<th>Description (in FAMIS)</th>
<th>Program Monitor</th>
<th>Purpose/Intent</th>
</tr>
</thead>
<tbody>
<tr>
<td>HLEN AM</td>
<td>William Lenahan</td>
<td>Chief Financial Officer</td>
<td>Proceeds from donated stocks and earned interests/dividends</td>
</tr>
<tr>
<td>HLMLWS</td>
<td>Marie Lewis</td>
<td>Chief Financial Officer</td>
<td>Proceeds from donated stocks and earned interests/dividends</td>
</tr>
<tr>
<td>HLMISC</td>
<td>Miscellaneous Gift Fund</td>
<td>Chief Financial Officer</td>
<td>Proceeds from donated stocks and earned interests/dividends</td>
</tr>
</tbody>
</table>
Appendix C

Employee Reimbursement form:
**Attachment DB**

**Gift Fund – Revolving Fund Reimbursement Form**

LAGUNA HOND A HOSPITAL  
CITY AND COUNTY OF SAN FRANCISCO  
GIFT FUND – REVOLVING FUND REIMBURSEMENT

To: Accounting Department  
Date: ____________________

From: ____________________  
Print Name:  
Telephone No.: ____________________

Fund: 5L TAF ETF  
Index Code: HLH450221  
Grant/Detail: ____________________

<table>
<thead>
<tr>
<th>Sub Object</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Food</td>
<td>04699 $</td>
<td></td>
</tr>
<tr>
<td>Recreation supplies</td>
<td>04961 $</td>
<td></td>
</tr>
<tr>
<td>Other materials &amp; supplies</td>
<td>04999 $</td>
<td></td>
</tr>
<tr>
<td>Subscriptions</td>
<td>03571 $</td>
<td></td>
</tr>
<tr>
<td>Transportation services</td>
<td>02703 $</td>
<td></td>
</tr>
<tr>
<td>Other current expenses</td>
<td>03599 $</td>
<td></td>
</tr>
</tbody>
</table>

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: ____________________

Pre-approved by: ____________________  
Mivie Hirose, CEO or authorized designee  
Date: ____________________

Approved by: ____________________  
Chia Yu Ma, CFO or authorized designee  
Date: ____________________

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