

Department of Public Health
Barbara A. Garcia, MPA, Director of Health

San Francisco Health Network
Roland Pickens, MHA, FACHE, Director



Mark Farrell
Mayor

Laguna Honda Hospital and Rehabilitation Center
Mivic Hirose, RN, MS, CNS, Executive Administrator

To: Honorable Edward A. Chow, MD President, San Francisco Health Commission and Members of the Health Commission

Through: Barbara A. Garcia, Director of Health

Through: Roland Pickens, Director of San Francisco Health Network

Through: Greg Wagner, Chief Financial Officer

From: Mivic Hirose, Executive Administrator
Chia Yu Ma, Deputy Finance Officer *Williams & Fujin for Chia Yu Ma*
Laguna Honda Hospital and Rehabilitation Center

Date: June 19, 2018

Subject: FY 18-19 Approval Request for the Administration of the Laguna Honda Gift Fund and Revised Gift Fund Management Policy & Procedures

We are requesting that the Health Commission adopt and approve the following:

1. The administration of the Laguna Honda Hospital Gift Fund for FY 18-19, as submitted in the attachment entitled Laguna Honda Hospital and Rehabilitation Center Gift Fund Expenditure Budget FY2018-2019 (Draft), dated 06/13/2018. The proposed expenditures in the budget are for the general benefit and comfort of residents at Laguna Honda Hospital and Rehabilitation Center, and in accordance with the wishes of the donors. The Gift Fund balance had \$2.69 million as of March 21, 2018, at the end of the 3rd quarter of current fiscal year, with year-to-date expenditures of \$152,321.
2. The LHHPP 45-01 Gift Fund Management policy revised on May 8, 2018. The revisions were made mainly due to the City's newly implemented financial system PeopleSoft (F&P) and the changes of accounting terms used.

Thank you.

Attachments

**Laguna Honda Hospital and Rehabilitation Center
Gift Fund Expenditure Budget
FY2018-2019, Draft**

Proposed by Gift Fund Management Committee :

ChiaYu Ma, Madonna Valencia, Mivic Hirose, Michael McShane, Angela Pownall-Eizalde, Jennifer Carton-Wade, Quoc Nguyen, Janet Gillen, William Frazier,
President of Residents Council, Benson Nadell (Ombudsman)

Expenditure Category	FY17-18 Budget	YTD Actual as of 3/31/18	FY18-19 Budget
Activity Therapy Programs	\$ 97,200	\$ 48,976	\$ 63,000
Art With Elders	\$ 42,500	\$ 25,892	\$ 44,300
Behavioral Health	\$ 3,500	\$ 621	\$ 3,500
End-of-Life Programs	\$ 30,000	\$ 9,478	\$ 20,500
Hospital-wide Special Events	\$ 19,000	\$ 2,412	\$ 42,000
Latin Voices Choir	\$ 14,000	\$ 9,950	\$ 18,000
Medical Clowning Project	\$ 52,000	\$ 14,500	\$ 52,000
Memory Care Programs	\$ 27,550	\$ 3,075	\$ 35,600
Miscellaneous for Benefit of Resident(s)	\$ 17,000	\$ 8,893	\$ 38,600
Palliative Care Community Events	\$ 12,000	\$ 2,430	\$ 12,000
Positive Care Program Events	\$ 3,100	\$ 757	\$ 2,500
Rehabilitation Programs	\$ 16,000	\$ 27	\$ 15,500
Special Food and Beverages	\$ 48,600	\$ 25,308	\$ 48,600
Technology Programs			\$ 25,000
Centers of Excellence Wish List			\$ 50,000
TOTAL	\$ 382,450	\$ 152,321	\$ 471,100

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 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 Gift Fund and to ensure oversight and accurate disbursements.

PROCEDURE:

1. Donations and Gifts:

- a. ProjectGrant codes for cash gifts have been established for the general benefit and comfort of patients as described in Attachment Appendix A.
- b. In the event a donation is made for a purpose/intent outside of the existing established projectgrant codes, a new projectgrant code may be established with the authorization of LHH's Executive Administrator and Chief Financial Officer (CFO). At the discretion of the Gift Fund Committee, a new projectgrant 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 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 LHH's 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.
 - 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 grantproject 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 ~~project~~~~grant code 10000321HLMISC~~ Miscellaneous Gift Fund for the general benefit and comfort of the residents/patients.
- vi. Donations exceeding \$25,000 require the Health Commission and ~~Board~~and the Board of Supervisors' approval.
- vii. Names of individuals or organizations making donations of \$100 or more to the Gift Fund are posted on the 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~~~~project~~ code will have an assigned ~~Grant-Code~~ Program Monitor to assist in budget planning and supervising the budgeted expenses/expenditures for the assigned ~~project~~~~grant~~ code(s).
- b. Gift Fund Management Committee.
The Gift Fund Management Committee shall consist of the following: LHH's CFO, Executive Administrator, Chief Nursing Officer, 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 updates as needed to the Health Commission of Gift Fund activities, including but not limited to donations, expenditures, and ~~G~~gift ~~F~~fund related policy and procedure revisions.

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 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. 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,

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 ~~project~~grant codes that contain donated stocks 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 ~~project~~grant codes is distributed to the 10000321HLMISC Miscellaneous Gift Fund ~~project~~grant code.

6. Expense Incurred:

- a. Before expenses are incurred, all expenses must be reviewed and authorized by the assigned ~~Grant Code~~ Program Monitor. 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).
- b. All catering ~~service requests~~ expenditures must be additionally pre-approved by the Chief Operations Officer.

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 ~~Grant Code~~ Program Monitor. The employee who

incurs an expense shall follow the reimbursement policy to submit reimbursement requests to the 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.

8. Revolving Funds:

- a. ~~The Friends of Laguna Honda routinely and regularly funds community outings, household and neighborhood expenses, and hospital-wide programming for the purpose of resident activities for which a grant code, HLXPRF, has been established.~~ **A number of resident programs funded through the Gift Fund may require the regular availability of cash or purchasing flexibility outside of the hospital's routine purchasing mechanisms. For these programs revolving funds have been established.**
 - i. Community Outings
 - ii. Community Reintegration
 - iii. Hospital-Wide Programs
 - iv. Substance Treatment and ~~nd~~Recovery Services (STARS)
 - v. Social Services Petty Cash
- b. ~~Director of Wellness and Therapeutic Activities~~ The appropriate Program Monitor or designee /designee will **shall complete and submit a Gift Fund Revolving Fund Reimbursement form, Appendix B, with original receipts to replenish the Revolving Fund on regular basis.**
- c. Procurement Cards (P-Cards) are used in conjunction with these programs as deemed appropriate by the Chief Financial Officer

ATTACHMENT:

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

LHPP 50-11 Procurement Card

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, 18/05/08
(Year/Month/Day)

Original adoption: 93/09/01

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

Project Grant Code	Description (in FAMIS)	Program Monitor	Purpose/Intent
10000306HLACTH	Activity Therapy	Assistant Hospital Administrator for Clinical Services Director of Wellness and Therapeutic Activities	Activity Therapy program related expenses
HLADDDY10000307	LHH Adult Day Health Center-HH Adult Day Health Center	Executive Administrator	Adult Day Health Center program related expenses e.g. special food and beverages, flowers and sundries for participants Adult Day Health Center program related expenses, e.g. special food and beverages, flowers and sundries for participants
HLAIDF10000308	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
HLASIA10000310	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

Project Grant Code	Description in FAMS	Program Monitor	Purpose/Intent
<u>HLDTIA10000311</u>	LHH Dementia Program	Nursing Director for Memory Care program Chief Nursing Officer and Assistant Hospital Administrator for Clinical Services	Memory Care (Dementia) program related expenses, e.g. special food and beverages, flowers and sundries for residents
<u>HLGSHP10000314</u>	Gift Shop Sales and Donated Items	Assistant Hospital Administrator for Clinical Services Director of Wellness and Therapeutic Activities	Resident related expenses e.g. special events, Special food and beverages, flowers and sundries for residents.
<u>10000316HLKNGT</u>	Dolores Knight Bequest	Assistant Hospital Administrator for Clinical Services Director of Wellness and Therapeutic Activities	Resident related expenses and activities, e.g. musical entertainment, cultural celebrations, holiday meals, and outings to ball games, concerts, and other civic events.
<u>HLHSPG10000315</u>	Palliative Care	Nursing Director for Palliative Care program	Palliative Care program related materials and supplies, e.g. special food and beverages, flowers and sundries for residents
<u>HLMGFT S410000318/0001</u>	Douglas Pinto	Assistant Hospital Administrator for Clinical Services Director of Wellness and Therapeutic Activities	South 4 resident related expenses, e.g. special events, special food and beverages, flowers and sundries for residents.

Project Grant Code	Description (In FAMS)	Program Monitor	Purpose/Intent
10000318/0002HLMGFT SA	Substance Treatment and Recovery Srvc Program	Chief of Psychiatry	STARS 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
HLMHBQ10000319	Martin Heller Bequest	Assistant Hospital Administrator for Clinical Services Director of Wellness and Therapeutic Activities	Resident related expenses, e.g. special food and beverages, flowers and sundries for residents
HLNEIL10000323	Robert F. Neil	Assistant Hospital Administrator for Clinical Services Director of Wellness and Therapeutic Activities	Donations in the name of our patient Robert F. Neil at CE3.
HLSFWY10000326	Safeway Nutrition Program	Chief Dietitian	1. Senior Cooking with Kids 2. Cultural Nutrition Program
HLTBIG10000327	Traumatic Brain Injury Group	Chief of Psychiatry	Traumatic Brain Injury Group related expenses, e.g. special food and beverages
10000329HLXPRF	LLH Express Fund Friends of Laguna Honda	Assistant Hospital Administrator for Clinical Services Director of Wellness and Therapeutic Activities	Community outings Bus trips and recreation activities for for residents , evening and weekend outings (majority funded by Friends of Laguna Honda.)

Project Grant Code	Description in FAMIS	Program Monitor	Purpose/Intent
10000325HLROLS	Milka Rols	Nursing Director for Palliative Care program	To benefit end-of-life programs hospital-wide
10000328HLTECH	Molly's Fund	Rehabilitation Coordinator	To purchase assistive technology services and equipment for residents
10026522	Spiritual Care Program	Associate Administrator for Clinical Programs	To benefit spirituality and religious programs
10000321HLMISC	Miscellaneous Gift Fund	Assistant Hospital Administrator for Clinical Services Director of Wellness and Therapeutic Activities	Resident related expenses, e.g. special events, special food and beverages, flowers and sundries for residents
10000317HLENA	William Lenahan	Chief Financial Officer	Proceeds from donated stocks and earned interests/dividends for resident related expenses.
10000322HLMLWS	Marie Lewis	Chief Financial Officer	Proceeds from donated stocks and earned interests/dividends for resident related expenses.

Attachment B: Attachment B

Gift Fund – Revolving Fund Reimbursement Form

Gift Fund – Revolving Fund Reimbursement 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

Request for Gift Fund Funding Form

Laguna Honda Hospital and Rehabilitation Center
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(For Official Use Only)

Project Code and Description: _____ Project 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

Revised 5/8/2017