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
        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 LHHP 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 Valoncia, Mivic Hirose, Michael McShane, Angela Pownall-Elizaide, Jennifer Carton-Wade, Quoc Nguyen, Janet Gillen, William Frazier,
President of Residents Council, Benson Nadell (Ombudsman)

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

June 13, 2018
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/expenses 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.

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 Gift 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 projectgrant 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 projectgrant codes is distributed to the 10000321HLMISC Miscellaneous Gift Fund projectgrant 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 programs 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 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**

<table>
<thead>
<tr>
<th>Project Grant Code</th>
<th>Description (in FAMIS)</th>
<th>Program Monitor</th>
<th>Purpose/Intent</th>
</tr>
</thead>
<tbody>
<tr>
<td>10000306HLACTH</td>
<td>Activity Therapy</td>
<td>Assistant Hospital Administrator for Clinical Services Director of Wellness and Therapeutic Activities</td>
<td>Activity Therapy program related expenses</td>
</tr>
<tr>
<td>HLADDY10000307</td>
<td>LHH Adult Day Health Center: HH 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>HLAIDF10000308</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>HLASIA10000310</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>Project 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>HLDTIA10000311</td>
<td>LHH Dementia Program</td>
<td>Nursing-Director for Memory-Care program Chief Nursing Officer and Assistant Hospital Administrator for Clinical Services</td>
<td>Memory Care (Dementia) program related expenses, e.g. special food and beverages, flowers and sundries for residents</td>
</tr>
<tr>
<td>HLGSHP10000314</td>
<td>Gift Shop Sales and Donated Items</td>
<td>Assistant Hospital Administrator for Clinical Services 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>10000316HLKNGT</td>
<td>Dolores Knight Bequest</td>
<td>Assistant Hospital Administrator for Clinical Services 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>HLHSPG10000315</td>
<td>Palliative Care</td>
<td>Nursing Director for Palliative Care program</td>
<td>Palliative Care program related materials and supplies, e.g. special food and beverages, flowers and sundries for residents</td>
</tr>
<tr>
<td>HLMGFT S410000318/0001</td>
<td>Douglas Pinto</td>
<td>Assistant Hospital Administrator for Clinical Services 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>Project 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>10000318/0002HLMGFT SA</td>
<td>Substance Treatment and Recovery Srvc Program</td>
<td>Chief of Psychiatry</td>
<td>STARS 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>
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<tr>
<td>HLMHBQ10000319</td>
<td>Martin Heller Bequest</td>
<td>Assistant Hospital Administrator for Clinical Services Director of Wellness and Therapeutic Activities</td>
<td>Resident related expenses, e.g. special food and beverages, flowers and sundries for residents</td>
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<tr>
<td>HLNEIL10000323</td>
<td>Robert F. Neil</td>
<td>Assistant Hospital Administrator for Clinical Services Director of Wellness and Therapeutic Activities</td>
<td>Donations in the name of our patient Robert F. Neil at CE3</td>
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<tr>
<td>HLSFWY10000326</td>
<td>Safeway Nutrition Program</td>
<td>Chief Dietitian</td>
<td>1. Senior Cooking with Kids 2. Cultural Nutrition Program</td>
</tr>
<tr>
<td>HLTE4G10000327</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>10000329HLXPRF</td>
<td>LH&amp;H Express Fund Friends of Laguna Honda</td>
<td>Assistant Hospital Administrator for Clinical Services Director of Wellness and Therapeutic Activities</td>
<td>Community outings, bus trips and recreation activities for residents, evening and weekend outings (majority-funded by Friends of Laguna Honda)</td>
</tr>
<tr>
<td>Project Grant Code</td>
<td>Description (in FAMIS)</td>
<td>Program Monitor</td>
<td>Purpose/Intent</td>
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<td>------------------------</td>
<td>-----------------</td>
<td>---------------</td>
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<tr>
<td>10000325HLROLS</td>
<td>Milka Rols</td>
<td>Nursing Director for Palliative Care program</td>
<td>To benefit end-of-life programs hospital-wide</td>
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<tr>
<td>10000328HLTECH</td>
<td>Molly's Fund</td>
<td>Rehabilitation Coordinator</td>
<td>To purchase assistive technology services and equipment for residents</td>
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<tr>
<td>10026522</td>
<td>Spiritual Care Program</td>
<td>Associate Administrator for Clinical Programs</td>
<td>To benefit spirituality and religious programs</td>
</tr>
<tr>
<td>10000321HLMISC</td>
<td>Miscellaneous Gift Fund</td>
<td>Assistant Hospital Administrator for Clinical Services; 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>
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<tr>
<td>10000317HLENA</td>
<td>William Lenahan</td>
<td>Chief Financial Officer</td>
<td>Proceeds from donated stocks and earned interests/dividends for resident related expenses.</td>
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<tr>
<td>10000322HLMLWS</td>
<td>Marie Lewis</td>
<td>Chief Financial Officer</td>
<td>Proceeds from donated stocks and earned interests/dividends for resident related expenses.</td>
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</tbody>
</table>
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: ______________________

Committee Members present and voted ______________________
Attachment C:

Request for Gift Fund Funding Form

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

To: Accounting Department Date: ___________________________ □ P-Card □ Cash

From: ___________________________ Telephone No.: ___________________________

Fund: 22150 Department 251865 Project/Activity _______ Program P0066

Authority 10001

Account: Days

546990 $ Food
549610 $ Recreation supplies
549990 $ Other materials & supplies
535710 $ Subscriptions
527030 $ Transportation services
535990 $ 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

Resident's Name (if applicable):

1. ___________________________ 4. ___________________________ 7. ___________________________
2. ___________________________ 5. ___________________________ 8. ___________________________
3. ___________________________ 6. ___________________________ 9. ___________________________

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.

Revised: May 4, 2017

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
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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)

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 5/3/2017