



## 2010-2011 SANTA CLARA COUNTY CIVIL GRAND JURY REPORT

### EL CAMINO HOSPITAL DISTRICT

#### Summary

El Camino Hospital District (District) and El Camino Hospital (Corporation), a non-profit corporation formed by the District, appears to operate as one unit and monies of the District and of Corporation are intermingled to the extent that one cannot delineate how taxpayer contributions are spent. In the interest of transparency required of public agencies, the District should account for tax revenues on a line-item basis, so that taxpayers can follow the money to determine monies are properly spent.

The Grand Jury concluded that the District considers itself one unit with the Corporation, but at the same time uses the Corporation to shield the District from some requirements of being a public agency. In addition, there is no individual who is answerable only to the taxpayer, as all five of the District board members are on the Corporation board (there is one additional member on the corporation board). The District should work with LAFCO to fully understand the responsibilities of being a special district, such as the requirements to coordinate with LAFCO regarding decisions to add a service area. If the District should determine that being a special district is just too burdensome, then a discussion with LAFCO as to dissolution options would be in order.

#### Background

The District was established by voter approval in 1956 in accordance with California's Local Hospital District Law first passed in 1945 (section 32000 et seq. of the Health and Safety Code). At that time, the northern part of the county was fairly rural but becoming more populated, and the number of available hospital beds was inadequate. Therefore the establishment of a hospital district was in line with the intent of the law providing for special districts "to give rural, low income areas without ready access to hospital facilities a source of tax dollars that could be used to construct and operate community hospitals and health care institutions...." ("California's Health Care Districts", a paper prepared for California HealthCare Foundation, April 2006) As of 2006 there were 85 health care/hospital districts in California. El Camino is the single hospital district in Santa Clara County (SCC) and the only hospital to receive property tax revenues.

The District's boundaries encompass the cities of Mountain View, Los Altos, Los Altos Hills, a majority of Sunnyvale and a small portion of Cupertino, as well as some adjacent unincorporated areas. As a result of recommendations included in the LAFCO 2007 service review of the District, and because the Corporation was already servicing many people from Sunnyvale and Cupertino, the District's Sphere of Influence (SOI) was expanded by LAFCO to include all of Sunnyvale and Cupertino. Tax dollars are

collected only from within the formal boundary, not from the larger SOI. Although increasing the SOI is generally the first step toward annexation, the District never took steps to annex the expanded SOI area. It was noted in that same service review that, typical of hospitals anywhere, the District does provide services to persons living outside of its boundaries.

As stated earlier, the Corporation is a nonprofit public benefit corporation of which the District is the sole member. The Corporation operates a full-service, acute-care community hospital licensed by the State of California Department of Health Services and accredited by the Joint Commission on Accreditation of Healthcare Organizations. The Corporation now operates on two campuses, one in Mountain View and the other in Los Gatos. The Los Gatos campus—fully outside the District's SOI and, for this reason, a topic of interest in the Grand Jury's companion LAFCO report—opened on July 12, 2009, following the purchase of Community Hospital Los Gatos (CHLG) by the Corporation.

## **Methodology**

The Grand Jury interviewed current and former members of the District and Corporation boards, and LAFCO Commissioners and staff. In addition, the Grand Jury watched tapes of archived Board meetings that are available on the Hospital website, and read documents provided by the Corporation. Documents used to prepare this report are listed in Appendix A.

## **Discussion**

According to the most recently published Corporation audit, the District now operates through six entities: El Camino Hospital District, El Camino Hospital, El Camino Hospital Foundation, CONCERN: Employee Assistance Program, El Camino Surgery Center, and Silicon Valley Medical Development, LLC. An on-line booklet entitled El Camino Hospital Capabilities provides an overview of the Corporation's Health System, and points out that the hospital serves all of Silicon Valley. (See the following link to the brochure: [http://www.elcaminohospital.org/Portals/0/documents/brochures/Capabilities\\_brochure.pdf](http://www.elcaminohospital.org/Portals/0/documents/brochures/Capabilities_brochure.pdf).)

According to the District's Board, it considers itself an enterprise district in that a substantial portion of its operating expense is funded by operating revenue. The "enterprise" is the hospital, an independent, public-benefit nonprofit corporation (501(c)(3)). According to the District Board, the District's tax revenues are used for community benefit and capital outlay.

## District Tax Revenues

The District receives tax monies in two ways, first from the basic 1% property tax assessment and secondly, from a bond passed by voters in 2003. Property owners in SCC see on their tax bills a line item listed as "1% MAXIMUM LEVY". The passage of Prop 13 in 1978 limited property tax assessments that were in place at that time, to a combined total of 1%. The following year, California passed AB8, which provided complicated formulas to fairly divide the 1% among the county, cities, school districts and special districts, based on assessments within the various boundaries. As a special district in place at that time, the District continues to receive an annual allocation from the 1% property tax, from taxes paid by landowners within their boundary.

Table 1 summarizes the share of tax money that the District receives from the 1% Maximum Levy (not including bond money, as discussed below). The average amount of unrestricted tax money received is approximately \$5.5M, which the District has chosen to put toward Community Benefit. The District has designated the surplus above the base amount as "restricted" in that it is to be used within two years, for capital projects with a lifespan greater than 10 years and a total cost greater than \$100,000.

**Table 1: ECH Property Tax Revenue from 1% Maximum Levy**

Tax Revenue	Stated Account	FY 2009 \$M	FY 2010 \$M	FY 2011 (est. \$M)
Original AB8 Allotment of 1% Property Tax	Community Benefit (unrestricted)	5.73	5.86	~5.8
Increase over base-year assessment	Capital Outlay (restricted)	3.51	2.83	~3.1
TOTAL		9.24	8.69	~9.0

*Information obtained from the published District audit and confirmed by ECH.*

While the distributions of the property tax levy are lumped together and therefore not obvious on a property owner's tax bill, other bonds and other special assessments are delineated on the tax bill. For example, property owners within the District's boundary see a line item listed for the bond approved in 2003 for the Corporation's facility improvements. Although the published Corporation audit does not list bond revenues separately, this is estimated to be about \$7M per year, subtracting the 1% allocation from the total "property tax revenues" that are listed. For the purposes of this report, the Grand Jury is addressing only the District's allocation of the 1% property tax designated under Prop 13 and guided by AB8.

## Financial Accounting

The District audit published on the District website considers all of its six operating entities as one and does not distinguish their revenues nor expenses separately. See the published audits at the following website: [http://www.elcaminohospital.org/Portals/0/documents/BOD/District\\_Audit\\_090810.pdf](http://www.elcaminohospital.org/Portals/0/documents/BOD/District_Audit_090810.pdf). The audit mentions "restricted funds" but does not specifically designate any of the property tax revenues as restricted funds.

The District publishes one audit that covers financial statements for all the entities within the District (El Camino Hospital District, El Camino Hospital, El Camino Hospital Foundation, CONCERN: Employee Assistance Program, El Camino Surgery Center, and Silicon Valley Medical Development, LLC). Bylaws of the District state that the “authority and duties of the [District] Chief Executive Officer shall be as follows: a. To prepare an annual budget showing the expected receipts and expenditures of the District as required by the Board.” The tax “receipts and expenditures” of the District may be separated on an internal budget, however, they are wrapped up with the other revenue generating entities in the audit, and the Grand Jury was unable to see from documents provided or through documents published on the ECH website exactly how tax dollars are spent.

It is fair to say that taxpayers within a District’s boundary expect their tax dollars to be spent within the contributing communities. To address how their “tax receipts are used ... for community benefit,” the hospital publishes an annual Community Benefit Report which can be found on the hospital website. For fiscal year ending 6/30/2010, the published report includes a list of Community Benefit programs, the number of persons served and the benefits paid. (This list is reproduced in Appendix B of this report.) The report shows the total number of persons served as 90,521 and the total benefits as \$60,551,076. This large dollar amount includes “Unpaid Medicaid” and other contributions such as “Research” that might be expected of any hospital. Presumably the costs of all these programs are funded by taxpayer dollars as well as foundation donations and hospital revenues. However, it is unclear to the Grand Jury if this is where tax dollars go, or which of these programs are offered to the District’s residents. Therefore the Grand Jury does not find this documentation to be an adequate accounting of the District’s taxpayer-contributed funds.

There is so little detail and transparency to the audit or to the detailed budget provided that the Grand Jury was unable to see where funds were derived for the purchase of Community Hospital of Los Gatos in 2009 or for sponsorship of Sharks’ playoff games in 2011:

- ***It's official: El Camino adds Los Gatos site***

*..... Hospital officials project a 25 percent return on the \$65 million initial investment after the first year, and say the total investment will be \$103 million over five years. (Mountain View Voice. April 16, 2009)<sup>1</sup>*

- ***El Camino Hospital To Sponsor Sharks Playoffs***

*The San Jose Sharks announced today that El Camino Hospital, the Hospital of Silicon Valley, will serve as the presenting sponsor for the team’s 2011 playoff campaign.” (Sharks press release, March 31, 2011)<sup>2</sup>*

Without line item delineation of where tax monies go, one might assume that tax funds were used for these expenditures, and such expenditures would not be consistent with the objectives of a special hospital district.

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<sup>1</sup> Read the article at [http://www.mv-voice.com/news/show\\_story.php?id=1392](http://www.mv-voice.com/news/show_story.php?id=1392)

<sup>2</sup> Read more about this sponsorship at <http://sharks.nhl.com/club/news.htm?id=557868>

## **District and Hospital Boards**

The District board members are elected by voters who reside within the District. The Corporation's board is made up of these same five publicly elected members and the Hospital's Chief Executive Officer. Biographies of board members are posted on the Corporation's website, as are meeting schedules and agendas for both board meetings. The Corporation board meets monthly and the District board meeting follows, but on a quarterly basis; both meetings are open to the public. The Grand Jury was told that the District, as such, has no employees. The Corporation provides its CEO to the District in a Management Service Agreement in place since 1993.

The Grand Jury could identify no one person who acts solely as a custodian of the District's interest. If the concerns of the District and Corporation are overseen by essentially the same five persons, then there is an inherent conflict of interest if the goals of the District and the Corporation do not match. It could be that the District and the Corporation are one and the same, and therefore the Corporation's board members are responsible for how tax revenues are spent. However, the District has emphasized that taxpayer monies were not used to purchase the CHLG facility, and that it was an action undertaken by the Corporation, not the District. It seems contradictory to say that the District and Corporation are one, and at the same time say that only the Corporation, and not the District, purchased the CHLG facility.

## **District Responsibilities**

There are 28 special districts in SCC, El Camino Hospital District being one of the 28. As public agencies, special districts are subject to a certain set of responsibilities similar to a municipality. One example of such a responsibility is adhering to the Brown Act, which requires that schedules and agendas be publicized and that board discussions are held in public meetings. The District follows the Brown Act. Another responsibility is being under the jurisdiction of LAFCO. LAFCO maintains a record of boundaries and the associated Spheres of Influence for municipalities and special districts.

LAFCO is required to perform mandatory service reviews of municipalities and special districts in the county, and all special districts are subject to LAFCO service reviews at least once every five years. Service reviews are posted on the LAFCO website: <http://www.santaclara.lafco.ca.gov/>. The 2007 service review of Northwest Santa Clara County included the District and recommended that its SOI be increased to include Sunnyvale and Cupertino entirely, given that so many of the hospital's patients came from those communities. The District subsequently petitioned LAFCO for the increased SOI, and the request was approved; however, the District has not taken the next step, to formally annex the expanded SOI to the District's formal boundaries. Therefore, the approved expanded SOI is not a taxpayer-contributing area.

In addition to working with LAFCO on the above 2007 SOI request, the District board members are on LAFCO distribution lists for various and frequent notifications, including LAFCO trainings, workshops, and meeting agendas. Therefore, the District

cannot claim it is not aware of its responsibilities as a special district and its accountability to LAFCO. It would be a reasonable expectation that the District board should inform LAFCO of the Corporation's intent to purchase the CHLG facility, if only to delineate why it was a non-District issue.

When purchasing CHLG, however, the District did not inform LAFCO or seek LAFCO approval, asserting that it was the Corporation that purchased the CHLG facility, and not the District. Since the Corporation exists only as an agency of the District, and the CEO of the District is provided by the Corporation via a Management Service Agreement, and funds from all six operating entities of the District are audited as one, it is difficult to see how the District can claim the Corporation acted independently, with separate monies, in purchasing CHLG. Further citing a need for secrecy due to the competitive nature of the CHLG acquisition, the District did not seek LAFCO approval or notify LAFCO of the Corporation's intended purchase. In fact, the District must make the claim that the CHLG facility was purchased by the Corporation because the District's purchase would have necessitated LAFCO involvement. This involvement would have required LAFCO approval to operate a hospital in the Los Gatos area. But, in the opinion of the Grand Jury, it would seem unlikely such a request would be granted, given the existence of six other hospitals—including the taxpayer-funded Valley Medical Center—in the CHLG vicinity.

Simply asserting the purchase was the Corporation's and not the District's does not make it so. After becoming aware of the transaction by the Corporation, and at the time of this report, LAFCO is considering options for how to handle the Corporation's purchase of the CHLG facility. The Grand Jury does not think that an increase in the District's SOI would be appropriate, knowing that the next step might be annexation which would give the District even more tax monies; i.e., rewarding the District for not seeking LAFCO approval. This would set a poor precedence for other special districts. However, the Grand Jury agrees that District and LAFCO cooperation is necessary to resolve the issue.

## **Conclusions**

The El Camino Hospital is a very successful hospital, with a dedicated and caring staff. However, the District does not perform as well when it comes to demonstrating the accountability and transparency required of being a special district. The District does not adequately account for taxpayer monies separately from the hospital operating revenue stream, and does not show in sufficient detail that tax monies are used for community benefit within its district. This means that it is difficult—if not impossible—for the public to determine precisely how its tax monies are being spent, if the monies are spent at all. In fact, the District currently is banking close to \$10 million and the Corporation \$400 million in reserve accounts.

Regardless of the statement by the boards that it was the Corporation and not the District that bought the CHLG facility, in reality the District and Corporation act as one. The Corporation exists only as an agency of the District, the CEO of the District is provided by the Corporation via a Management Service Agreement, and funds from all six entities within the District are audited as one. Although these six entities appear to operate as one from a financial viewpoint, the District insists the Corporation acted independently of the District when purchasing CHLG. In doing so, the District asserts this separation did not require seeking LAFCO approval, nor a simple notification to LAFCO that the Corporation was planning to purchase the CHLG, a facility clearly outside the District's boundary and SOI. Although board and staff state that Corporation monies, and not District funds, were used to pay for the CHLG facility, there is no way to confirm that, given the current accounting situation. The differentiation between the Corporation and the District actions appears to be illusory at best; attributing the CHLG purchase to the Corporation seems more a matter of convenience to avoid LAFCO and its probable disapproval of the purchase.

The Grand Jury found a lack of transparency on how tax revenues are spent. The District, including the Hospital, the foundation, and the other entities within the District, may very well spend more for community benefit than the approximately \$10M received from property taxes. And they may spend more on facilities improvements than the approximately \$7M received from bond monies. However, without a clear accounting of where tax dollars go, property owners within the District boundary might conclude that at least some of their tax dollars were spent for items such as CHLG and sponsorship of the San Jose Sharks playoffs.

Consistent with being a special district that receives tax revenues, the District should show where tax dollars go, on a line item basis. Such a report showing tax receipts and expenditures should be published and easily available to taxpayers, and should be audited separately from other revenue streams.

The Grand Jury concluded that the taxpayers would be better represented if the District Board included some members who were not also responsible for the management of the Hospital. The Grand Jury cannot say whether purchasing the CHLG facility made good business sense or not; it may very well be financially beneficial to both the Corporation and the District. However, there is no person with specific oversight only for tax revenues, resulting in no way for the public to see where tax revenues go.

It may be that hospital districts are given more latitude to operate outside their boundaries. However, it seems to the Grand Jury that, by virtue of being a special district, the District must seek approval from LAFCO when taking actions outside its boundaries and keep LAFCO informed as to its extraterritorial activities. The District should continue to work with LAFCO to fully understand its special district responsibilities as it relates to its ability to operate, through the Corporation or other entities, outside its jurisdiction boundaries or SOI. If the District were to decide that the responsibilities of being a special district are overly burdensome and that tax revenues are no longer necessary for the success of the enterprise, then LAFCO is the agency that can provide options such as district dissolution.

While the Grand Jury considers the acquisition of CHLG without LAFCO involvement to be an intentional act on the part of the District board, the lack of transparency with regards to budgets and boards makes it impossible to determine whether that there was also misconduct. Furthermore, with essentially the same board members, but with the Corporate board outweighing the District board by one (the Corporation's CEO), it is unclear how the boards would resolve conflicts of interest, particularly where an issue was raised on behalf of the District to the disadvantage of the Corporation. The added confusion of intertwining of funds does not support the separate and distinct Corporation and District entities as the combined boards contend, again making the argument that the CHLG purchase was the Corporation's, and not the District's, illusory at best. Given the District's historical contribution—in monies and property—to the Corporation's success, at worst we may have a non-public entity being unjustly enriched by public monies.

The Grand Jury was favorably impressed by the commitment of the District board members and by the success of the Hospital. In fact, the Corporation appears to be so successful financially—such that it could purchase the CHLG—that perhaps the District may no longer need the tax monies. Dissolution of the District would free up a portion of taxpayer revenues that could be redistributed for other county purposes, such as funding libraries.

## **Findings and Recommendations**

### **Finding 1**

There is a lack of transparency with regard to where the El Camino Hospital District spends tax revenues. Tax revenues from the 1% tax levy, tax revenues from the 2006 bond measure, and hospital operating revenues are intermingled in published audits. The District provides no published detailed breakdown of how tax revenues are actually spent, such that the public may determine whether monies are well spent.

### **Recommendation 1A**

The District should develop and implement an itemized financial statement that shows how much money came in from taxes and toward which community program the monies are spent and specifically how much.

### **Recommendation 1B**

The District should perform an annual financial and performance audit of the District's tax revenues and expenditures, to be published separately from the Hospital revenues and expenditures.

## **Finding 2**

There is no one who is accountable to the District taxpayers as to how taxpayer monies are spent. Every member of the District board is on the Corporation board, and as such, every member of the District board is responsible for management and profitability of the Corporation. Should a conflict arise, such as the Corporation wanting to purchase and operate a facility outside the District's SOI, it is unclear how the essentially common board would be able to successfully represent the independent interests of the District.

## **Recommendation 2**

The District should appoint an independent manager accountable to the District who is responsible only for the detailed District financial reporting, or, alternatively, allow only a minimum number of overlapping board positions (i.e., maximum of 2) between the District and the Corporation boards.

## **Finding 3**

Board members do not seem to know whether they represent a District or a Corporation, switching roles as needed and ignoring certain responsibilities of being a special district, such as communication with LAFCO.

## **Recommendation 3A**

Going forward, the District should inform LAFCO about actions that involve activity outside the District's boundaries or SOI.

## **Recommendation 3B**

The District should continue to work with LAFCO to understand the requirements of being a special district and to resolve previous actions taken without LAFCO approval.

## Appendix A

**Amended and Restated Bylaws of El Camino Hospital District. Adopted March 1, 2006.**

[http://www.elcaminohospital.org/Portals/0/documents/BOD/dbod\\_bylaws.pdf](http://www.elcaminohospital.org/Portals/0/documents/BOD/dbod_bylaws.pdf)

**California's Health Care Districts, a paper by Margaret Taylor. Prepared for California HealthCare Foundation. April 2006**

<http://www.chcf.org/publications/2006/04/californias-health-care-districts>  
<http://www.chcf.org/~media/Files/PDF/C/PDF%20CaliforniasHealthCareDistricts.pdf>

**El Camino Hospital Capabilities. An on-line brochure.**

[http://www.elcaminohospital.org/Portals/0/documents/brochures/Capabilities\\_brochure.pdf](http://www.elcaminohospital.org/Portals/0/documents/brochures/Capabilities_brochure.pdf)

**El Camino Hospital and ECH District website.**

[http://www.elcaminohospital.org/About\\_El\\_Camino\\_Hospital/Board](http://www.elcaminohospital.org/About_El_Camino_Hospital/Board)

**El Camino Hospital Community Benefit Report for FY 2010.**

[http://www.elcaminohospital.org/Portals/0/documents/Publications/Community\\_benefit10.pdf](http://www.elcaminohospital.org/Portals/0/documents/Publications/Community_benefit10.pdf)

**El Camino Hospital District Audit, 2010.**

[http://www.elcaminohospital.org/Portals/0/documents/BOD/District\\_Audit\\_090810.pdf](http://www.elcaminohospital.org/Portals/0/documents/BOD/District_Audit_090810.pdf)

***El Camino Hospital To Sponsor Sharks Playoffs. Sharks press release, March 31, 2011***

<http://sharks.nhl.com/club/news.htm?id=557868>

***It's official: El Camino adds Los Gatos site. Mountain View Voice. April 16 2009.***

[http://www.mv-voice.com/news/show\\_story.php?id=1392](http://www.mv-voice.com/news/show_story.php?id=1392)

**Northwest Santa Clara County Service Review and Sphere of Influence Recommendations. 15.0 El Camino Hospital District. October 2007**

[http://www.santaclara.lafco.ca.gov/service\\_reviews/northwest\\_2007/15.0%20NW\\_EI%20Camino%20Hospital%20District.pdf](http://www.santaclara.lafco.ca.gov/service_reviews/northwest_2007/15.0%20NW_EI%20Camino%20Hospital%20District.pdf)

## Appendix B

Excerpted from El Camino Hospital Community Benefit Report for FY 2010  
[http://www.elcaminohospital.org/Portals/0/documents/Publications/Community\\_benefit10.pdf](http://www.elcaminohospital.org/Portals/0/documents/Publications/Community_benefit10.pdf)

**Organization: El Camino Hospital**  
**Multi Executive Summary Including Non Community Benefit (Medicare and Bad Debt)**  
**For period from 7/1/2009 through 6/30/2010**

	Persons	Benefits
<b>Community Health Improvement Services (A)</b>		
Community Health Education (A1)	42,396	815,021
Community Based Clinical Services (A2)	9,420	1,346,48
Health Care Support Services (A3)	2,090	205,251
<b>**** Community Health Improvement Services</b>	<b>53,906</b>	<b>2,367,120</b>
<b>Health Professions Education (B)</b>		
Nurses/Nursing Students (B2)	362	1,113,241
Other Health Professional Education (B3)	68	377,789
Other (B5)	3	346
<b>**** Health Professions Education</b>	<b>433</b>	<b>1,491,376</b>
<b>Subsidized Health Services (C)</b>		
Emergency and Trauma Services (C1)	1,028	7,461,017
Other (C10)	1,028	0
Renal Dialysis Services (C6)	699	10,996,383
Behavioral Health Services (C8)	664	4,415,119
<b>**** Subsidized Health Services</b>	<b>3,419</b>	<b>22,872,519</b>
<b>Research (D)</b>		
Clinical Research (D1)	83	822,886
<b>**** Research</b>	<b>83</b>	<b>822,886</b>
<b>Financial and In-Kind Contributions (E)</b>		
Cash Donations (E1)	0	266,262
Grants (E2)	24,853	3,067,835
In-kind Donations (E3)	0	132,000
<b>**** Financial and In-Kind Contributions</b>	<b>24,853</b>	<b>3,466,097</b>
<b>Community Benefit Operations (G)</b>		
Assigned Staff (G1)	0	183,976
Other Resources (G3)	0	39,230
<b>**** Community Benefit Operations</b>	<b>0</b>	<b>223,206</b>
<b>Traditional Charity Care</b>		
Traditional Charity Care	1,330	2,834,351
<b>**** Traditional Charity Care</b>	<b>1,330</b>	<b>2,834,351</b>

## Appendix B - continued

Excerpted from El Camino Hospital Community Benefit Report for FY 2010  
[http://www.elcaminohospital.org/Portals/0/documents/Publications/Community\\_benefit10.pdf](http://www.elcaminohospital.org/Portals/0/documents/Publications/Community_benefit10.pdf)

<b>Government Sponsored Health Care</b>		
Unpaid Cost of Medicaid	6,347	26,323,521
Means-Tested Programs	150	150,000
<b>**** Government Sponsored Health Care</b>	<b>6,497</b>	<b>26,473,521</b>
<b>Totals - Community Benefit</b>	<b>90,521</b>	<b>60,551,076</b>
Unpaid Cost of Medicare	13,919	59,446,050
<b>Totals with Medicare</b>	<b>104,440</b>	<b>119,997,126</b>
<b>Totals Including Medicare and Bad Debt</b>	<b>104,440</b>	<b>119,997,126</b>

This report was **PASSED** and **ADOPTED** with a concurrence of at least 12 grand jurors on this 19<sup>th</sup> day of May, 2011.

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Helene I. Popenhager  
Foreperson

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Gerard Roney  
Foreperson pro tem

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Kathryn Janoff  
Secretary