



**2012 Measure I Fund  
Annual Financial Report  
June 30, 2019**

**East Side Union High School District**

# EAST SIDE UNION HIGH SCHOOL DISTRICT

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## INDEPENDENT AUDITOR'S REPORT

Governing Board and  
Citizens' Bond Oversight Committee  
East Side Union High School District  
San Jose, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the East Side Union High School District's (District) 2012 Measure I Fund (Fund), as of and for the year ended June 30, 2019, and the related notes to the financial statements, as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of financial statements, whether due to error or fraud. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the 2012 Measure I Fund of the District as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Emphasis of Matter***

As discussed in Note 1, the financial statements of the Building Fund specific to 2012 Measure I fund are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of the District as of June 30, 2019, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

## ***Other Matters***

Management has omitted the management, discussion, and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

## ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2019, on our consideration of the Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered with the results of our audit.

*Eide Bailly LLP*

Palo Alto, California  
December 15, 2019

# EAST SIDE UNION HIGH SCHOOL DISTRICT

## 2012 MEASURE I FUND BALANCE SHEET JUNE 30, 2019

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### ASSETS

Deposits and investments	\$ 14,100,209
Interest receivable	98,225
Total Assets	<u>\$ 14,198,434</u>

### LIABILITIES AND FUND BALANCES

#### LIABILITIES

Vendor payable	\$ 1,301,931
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#### FUND BALANCE

Restricted for capital projects	12,896,503
Total Liabilities and Fund Balance	<u>\$ 14,198,434</u>

The accompanying notes are an integral part of these financial statements.

**EAST SIDE UNION HIGH SCHOOL DISTRICT**

**2012 MEASURE I FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2019**

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**REVENUES**

Investment income	\$ 671,732
Total Revenues	<u>671,732</u>

**EXPENDITURES**

Current Expenditures	
Classified salaries	468,118
Employees benefits	250,410
Supplies	517,174
Services and other operating expenses	250,323
Capital Outlay	<u>15,320,795</u>
Total Expenditures	<u>16,806,820</u>

<b>NET CHANGE IN FUND BALANCE</b>	(16,135,088)
<b>FUND BALANCE - BEGINNING</b>	<u>29,031,591</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 12,896,503</u>

The accompanying notes are an integral part of these financial statements.

# EAST SIDE UNION HIGH SCHOOL DISTRICT

## 2012 MEASURE I FUND NOTES TO FINANCIAL STATEMENTS JUNE 30, 2019

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### *NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES*

The accounting policies of the 2012 Measure I Fund (the Fund) of the East Side Union High School District (the District) conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB).

#### **Financial Reporting Entity**

The financial statements include the financial activity of the Fund only. The Fund was established to account for the expenditures of general obligation bonds issued under the Measure I Election of 2012 (the Measure). These financial statements are not intended to present the financial position and results of operations of the District as a whole, in conformity with accounting principles generally accepted in the United States of America. The authorized issuance amount of the bonds is \$120,000,000. Schedule below summarizes the bond issuance dates and amounts:

<u>Issued Date</u>	<u>Series</u>	<u>Issued Amount</u>
11/13/13	Series A	\$ 20,000,000
06/23/15	Series B	100,000,000
	Total	<u>\$ 120,000,000</u>

#### **Fund Accounting**

The operations of the Fund are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in the Fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

#### **Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The financial statements of the Fund are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Using this measurement focus, only current assets and current liabilities are included in the balance sheet. Long-term debt is not included as a liability of the Fund, but is disclosed separately in the notes to financial statements. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current fiscal period. Expenditures are recognized in the accounting period in which the liability is incurred.

# EAST SIDE UNION HIGH SCHOOL DISTRICT

## 2012 MEASURE I FUND NOTES TO FINANCIAL STATEMENTS JUNE 30, 2019

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### *NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED*

#### **Fund Balance - Governmental Funds**

As of June 30, 2019, the balance of the Fund is classified as restricted for capital projects.

Restricted funds can only be spent for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

### *NOTE 2 - INVESTMENTS*

#### **Investment in County Treasury**

The District, alongside with the Fund, is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statement at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

The District has deposited all the Fund's investment in the Santa Clara County Treasury. As of June 30, 2019, the investment has book value of \$14,100,209. The fair values of the investment are approximately book value.

#### **Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. The Fund manages its exposure to interest rate risk by depositing substantially all of its cash in the County Pool. The weighted average maturity of the Pool is 436 days, as reported by the Santa Clara County Treasurer.

#### **Fair Value Measurements**

Generally accepted accounting principles provide guidance on how fair value should be determined when financial statement elements are required to be measured at fair value. Valuation techniques are ranked in three levels depending on the degree of objectivity of the inputs used with each level.

Investment in the county treasury investment pool are not measured using the input levels above because the participant's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share. Accordingly, the Fund's investment in the Santa Clara County Pool is uncategorized.

**EAST SIDE UNION HIGH SCHOOL DISTRICT**

**2012 MEASURE I FUND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

**NOTE 3 - GENERAL LONG-TERM DEBT**

The 2012 Measure I general obligation bonds are outstanding as follows:

Issue Title	Maturity Date	Interest Rate	Original Issue	Bonds		Defeased/ Redeemed	Bonds	
				Outstanding June 30, 2018	Issued		Outstanding June 30, 2019	
2012 A	2039	2.0%-5.3%	\$ 20,000,000	\$ 17,050,000	\$ -	\$ 500,000	\$ 16,550,000	
2012 B	2036	4.0%-5.0%	100,000,000	95,400,000	-	2,120,000	93,280,000	
				<u>\$ 112,450,000</u>	<u>\$ -</u>	<u>\$ 2,620,000</u>	<u>\$ 109,830,000</u>	

The debt service requirements of 2012 Measure I bond programs are outstanding as follows:

Fiscal Year	Principal	Interest to Maturity	Total
2020	\$ 2,850,000	\$ 5,186,869	\$ 8,036,869
2021	3,120,000	5,040,194	8,160,194
2022	3,415,000	4,876,819	8,291,819
2023	3,750,000	4,697,694	8,447,694
2024	4,100,000	4,501,444	8,601,444
2025-2029	27,085,000	18,860,245	45,945,245
2030-2034	40,720,000	10,614,086	51,334,086
2035-2039	24,790,000	1,558,251	26,348,251
Total	<u>\$ 109,830,000</u>	<u>\$ 55,335,602</u>	<u>\$ 165,165,602</u>

**Debt Service Requirements**

The general obligation bonds mature through the 2039 fiscal year. Repayment of the bonds will be funded by a separate property tax override levied on property residing within the District boundaries. Property tax revenues will be collected and disbursed out of a separate Bond Interest and Redemption Fund accounted for by the Santa Clara County Controller’s Office. This fund is not included as part of these financial statements. General school district revenues will not be required to fund the debt service on the bonds.

# EAST SIDE UNION HIGH SCHOOL DISTRICT

## 2012 MEASURE I FUND NOTES TO FINANCIAL STATEMENTS JUNE 30, 2019

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### NOTE 4 - COMMITMENTS AND CONTINGENCIES

#### Construction Commitments

As of June 30, 2019, the District had construction commitments which are partially funded by the 2012 Measure I Fund as follows:

Capital Project	Remaining Construction Commitment	Expected Date of Completion
District Program Cost	\$ 49,566	6/30/2020
Foothill - Hooper Hall Building Modernization	5,150	6/30/2020
Andrew Hill - Courtyard Improvements	2,335	6/30/2020
James Lick - Classroom Modernization	135,585	6/30/2020
James Lick - Student Center and Quad Modernization	15,234	6/30/2020
James Lick - Swimming Pools Modernization	5,737	6/30/2020
James Lick - Tree Remediation	5,400	6/30/2020
Mount Pleasant - New Student Center and Quads	8,852	6/30/2020
Mount Pleasant - Swimming Pools Modernization	5,737	6/30/2020
W.C. Overfelt - Music, Art and Administration New Building and Central Quad Modernization	1,100,007	6/30/2020
W.C. Overfelt - Swimming Pools Modernization	6,381	6/30/2020
Piedmont Hills - New Classroom Building D1 and D2	36,150	6/30/2020
Piedmont Hills - Swimming Pools Modernization	10,063	6/30/2020
Oak Grove - New Student Center and Quad Renovation	11,663	6/30/2020
Oak Grove - Replacement Security Fencing	28,733	6/30/2020
Oak Grove - Renovate Building H1/H2 Restrooms	19,127	6/30/2020
Silver Creek - Swimming Pools Modernization	5,737	6/30/2020
Yerba Buena - Swimming Pools Modernization	6,408	6/30/2020
Independence - Building J Modernization	1,313	6/30/2020
Santa Teresa - Track and Field Improvements	23,816	6/30/2020
Santa Teresa - Swimming Pools Modernization	5,716	6/30/2020
Santa Teresa - Infrastructure - Play Court Improvements	25,000	6/30/2020
Santa Teresa and Phoenix - Classroom Building and Courtyard	1,738	6/30/2020
Evergreen Valley - Fire Damper Upgrade	5,150	6/30/2020
Total	<u>\$ 1,520,598</u>	

#### Litigation

The Fund is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the Fund as of June 30, 2019.

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***INDEPENDENT AUDITOR'S REPORT***

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**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Governing Board and  
Citizens’ Bond Oversight Committee  
East Side Union High School District  
San Jose, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the East Side Union High School District’s (District) 2012 Measure I Fund (Fund), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Fund’s basic financial statements, and have issued our report thereon dated December 15, 2019.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Fund’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Fund’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Fund’s internal control.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Fund's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Fund's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Fund's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Palo Alto, California  
December 15, 2019

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***SCHEDULE OF FINDINGS***

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**EAST SIDE UNION HIGH SCHOOL DISTRICT**

**2012 MEASURE I FUND  
FINANCIAL STATEMENT FINDINGS  
JUNE 30, 2019**

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None reported.

**EAST SIDE UNION HIGH SCHOOL DISTRICT**

**2012 MEASURE I FUND  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
JUNE 30, 2019**

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None reported.



**2012 Measure I Fund  
Performance Audit  
June 30, 2019**

**East Side Union High School District**

# EAST SIDE UNION HIGH SCHOOL DISTRICT

## 2012 MEASURE I FUND

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JUNE 30, 2019

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CPAs & BUSINESS ADVISORS

## INDEPENDENT AUDITOR'S REPORT ON PERFORMANCE

Governing Board and  
Citizens' Bond Oversight Committee  
East Side Union High School District  
San Jose, California

We were engaged to conduct a performance audit of the East Side Union High School District (District), 2012 Measure I Fund (Fund) for the year ended June 30, 2019.

We conducted this performance audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report, which includes determining the Fund's compliance with the performance requirements as referred to in the 2012 Measure I and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution. Management is responsible for the Fund's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the Fund's internal control in order to determine if the internal controls were adequate to help ensure the Fund's compliance with the requirements referred to in the 2012 Measure I and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution, but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

The results of our tests indicated that the District expended 2012 Measure I Funds only for the specific projects approved by the voters in accordance with 2012 Measure I, and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

*Eide Bailly LLP*

Palo Alto, California  
December 15, 2019

# EAST SIDE UNION HIGH SCHOOL DISTRICT

## 2012 MEASURE I FUND JUNE 30, 2019

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### *AUTHORITY FOR ISSUANCE*

The 2012 Measure I Bonds are issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the California Education Code, and other applicable provisions of law.

The general obligation bonds were authorized by an election of the registered voters of the East Side Union High School District held on November 6, 2012. The authorized issuance amount of the bonds is \$120,000,000. Schedule below summarizes bond issuance dates and amounts:

<u>Issued Date</u>	<u>Series</u>	<u>Issued Amount</u>
11/13/13	Series A	\$ 20,000,000
06/23/15	Series B	100,000,000
	Total	<u>\$ 120,000,000</u>

### *PURPOSE OF ISSUANCE*

The net proceeds of the bonds issued under the authorization will be used for the purposes specified in the measure submitted at the 2012 election, which include upgrading classrooms and science labs, providing safety improvements, repairs, and to construct classrooms/facilities.

Per the Measure, the scope of bond proceeds is “To upgrade computer/science labs; improve security/safety; repair, equip, and construct classrooms/facilities at Andrew Hill, Calero, Evergreen Valley, Foothill, Independence, James Lick, Mount Pleasant, Oak Grove, Piedmont Hills, Santa Teresa, Silver Creek, Yerba Buena, W.C. Overfelt, and District adult, alternative, and charter schools; and acquire property for new schools”.

### *AUTHORITY FOR THE AUDIT*

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act which amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, community college districts, or county offices of education, “for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of rental property for school facilities”, upon approval by 55 percent of the electorate. In addition to reducing the approval threshold from two-thirds to 55 percent, Proposition 39 and the enacting legislation (AB 1908 and AB 2659) requires the following accountability measures as codified in *Education Code* Sections 15278-15282:

1. Requires that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b)(3)(C) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.
2. The school district must list the specific school facilities projects to be funded in the ballot measure, and must certify that the governing board has evaluated safety, class size reduction and information technology needs in developing the project list.
3. Requires the school district to appoint a citizens’ oversight committee.

# **EAST SIDE UNION HIGH SCHOOL DISTRICT**

## **2012 MEASURE I FUND**

**JUNE 30, 2019**

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4. Requires the school district to conduct an annual independent financial audit and performance audit in accordance with the Government Auditing Standards issued by the Comptroller General of the United States of the bond proceeds until all of the proceeds have been expended.
5. Requires the school district to conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

### ***OBJECTIVES OF THE AUDIT***

1. Determine whether expenditures charged to the Fund have been made in accordance with the bond project list approved by the voters through the approval of the 2012 Measure I.
2. Determine whether salary transactions charged to the Fund were in support of the 2012 Measure I and not for District general administration or operations.

### ***SCOPE OF THE AUDIT***

The scope of our performance audit covered the period of July 1, 2018 to June 30, 2019. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2019 were not reviewed or included within the scope of our audit or in this report.

### ***PROCEDURES PERFORMED***

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2019 for the 2012 Measure I Fund. Within the fiscal year audited, we obtained invoices and other supporting documentation for a sample of expenditures to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and 2012 Measure I as to the approved bond projects list. We performed the following procedures:

1. We selected a sample of expenditures for the period starting July 1, 2018 and ending June 30, 2019, and reviewed supporting documentation to ensure that such funds were properly expended on the specific projects listed in the ballot text.
2. Our sample included transactions totaling \$12,204,702. This represents 73 percent of the total expenditures of \$16,806,820.
3. We verified that funds were generally expended for the construction, renovation, furnishing and equipping of District facilities constituting authorized bond projects. In addition, we verified that funds held were used for salaries of administrators only to the extent they perform administrative oversight work on construction projects as allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

# **EAST SIDE UNION HIGH SCHOOL DISTRICT**

## **2012 MEASURE I FUND**

**JUNE 30, 2019**

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### *CONCLUSION*

The results of our tests indicated that, in all significant respects, the District has properly accounted for the expenditures held in the Fund and that such expenditures were made for authorized bond projects. Further, it was noted that funds held in the Fund, and expended by the District, were used for salaries of administrators only to the extent they perform administrative oversight work on construction projects as allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

**EAST SIDE UNION HIGH SCHOOL DISTRICT**

**2012 MEASURE I FUND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2019**

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None reported.