



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Village of Woodville  
Sandusky County  
530 Lime Street  
P.O. Box 156  
Woodville, Ohio 43460-0156

We have performed the procedures enumerated below, which were agreed to by the Village Council, Mayor and the management of the Village of Woodville, Sandusky County, Ohio (the Village), on the receipts, disbursements and balances recorded in the Villages cash basis accounting records for the years ended December 31, 2017 and 2016 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Village. The Village is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2017 and 2016 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Village. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

### Cash and Investments

1. We recalculated the December 31, 2017 and December 31, 2016 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2016 beginning fund balances recorded in the MTD/YTD Fund Balance Report to the December 31, 2015 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2017 beginning fund balances recorded in the MTD/YTD Fund Balance Report to the December 31, 2016 balances in the MTD/YTD Fund Balance Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2017 and 2016 fund cash balances reported in the MTD/YTD Fund Balance Report. The amounts agreed.
4. We confirmed the December 31, 2017 bank account balances with the Village's financial institutions. We found no exceptions. We also observed the year-end bank balances on the financial institution's website. The balance's agreed. We also agreed the confirmed balances to the amounts appearing in the December 31, 2017 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2017 bank reconciliation:
  - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
  - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. There were no exceptions.

6. We traced interbank account transfers occurring in December of 2017 and 2016 to the accounting records and bank statements to determine if they were properly recorded. We found no exceptions.
7. We inspected investments held at December 31, 2017 and December 31, 2016 to determine that they:
  - a. Were of a type authorized by Ohio Rev. Code Sections 135.13, 135.14 or 135.144. We found no exceptions.
  - b. Mature within the prescribed time limits noted in Ohio Rev. Code Section 135.13 or 135.14. We noted no exceptions.

### Property Taxes

1. We haphazardly selected a property tax receipt from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2017 and one from 2016:
  - a. We traced the gross receipts from the *Statement* to the amount recorded in the Detail Revenue Transaction Report. The amounts agreed.
  - b. We inspected the Detail Revenue Transaction Report to confirm the receipt was allocated to the proper funds as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10. We found no exceptions.
  - c. We inspected the Detail Revenue Transaction Report to confirm whether the receipt was recorded in the proper year. The receipt was recorded in the proper year.
2. We inspected the Detail Revenue Transaction Report to determine whether it included two real estate tax receipts for 2017 and 2016. The Detail Revenue Transaction Report included the proper number of tax receipts for each year.

### Utility Charges for Services

1. We haphazardly selected ten utility charges for services cash receipts from the year ended December 31, 2017 and ten utility charges for services cash receipts from the year ended December 31, 2016 recorded in the Detailed Revenue Transaction Report and determined whether the:
  - a. Receipt amount per the Detailed Revenue Transaction Report agreed to the amount recorded to the credit of the customer's account in the Utility Billing Journal. The amounts agreed.
  - b. Amount charged for the related billing period:
    - i. Agreed with the debit to accounts receivable in the Utility Billing Journal for the billing period. We found no exceptions.
    - ii. Complied with rates in force during the audit period multiplied by the consumption amount recorded for the billing period, plus any applicable late penalties, plus unpaid prior billings. We found no exceptions.
  - c. Receipt was posted to the proper funds, and was recorded in the year received. We found no exceptions.
2. We observed the Utility Delinquent Billing Journal.
  - a. This report listed \$39,915.42 and \$27,441.52 of accounts receivable as of December 31, 2017 and 2016, respectively.
  - b. Of the total receivables reported in the preceding procedure, \$3,632.20 and \$3,038.08 were recorded as more than 90 days delinquent.
3. We observed the Utility Bill Adjustment Journal.
  - a. This report listed a total of \$2,541.39 and \$7,947.66 non-cash receipts adjustments for the years ended December 31, 2017 and 2016, respectively.

- b. We haphazardly selected five non-cash adjustments from 2017 and five non-cash adjustments from 2016, and observed that the Village Administrator approved each adjustment.

**Debt**

1. From the prior audit documentation, we observed the following loans were outstanding as of December 31, 2015. These amounts agreed to the Villages January 1, 2016 balances on the summary we used in procedure 3.

Issue	Principal outstanding as of December 31, 2015:
Ohio Water Development Authority Loan-5795	\$ 7,414,170
Ohio Water Development Authority Loan-5688	307,074
Ohio Water Development Authority Loan-5557	115,204
Ohio Water Development Authority Loan-6545	351,847
Ohio Water Development Authority Loan-6964	79,813
Ohio Public Works Commission-CT13F	7,396
Ohio Public Works Commission- CE26H	15,319
Ohio Public Works Commission-CE26B	53,119
Ohio Public Works Commission-CE09Q	74,763
Police Pension Liability	37,683
AMP Note	550,000

2. We inquired of management, and inspected the Detailed Revenue Transaction Report and Detailed Expense Transaction Report for evidence of debt issued during 2017 or 2016 or debt payment activity during 2017 or 2016. All debt agreed to the summary we used in procedure 3.
3. We obtained a summary of loan and debt activity for 2017 and 2016 and agreed principal and interest payments from the related debt amortization schedules to the Water, Sewer and Electric funds' payments reported in the Detailed Expense Transaction Report. We also compared the date the debt service payments were due to the date the Village made the payments. We found no exceptions.

**Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for five employees from 2017 and one payroll check for five employees from 2016 from the Summary Payroll Check Register and:
  - a. We compared the hours and pay rate, or salary recorded in the Summary Payroll Check Register to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
  - b. We inspected the fund and account codes to which the check was posted to determine the posting was reasonable based on the employees' duties as documented in the employees' personnel files and minute record. We also confirmed the payment was posted to the proper year. We found no exceptions.
2. For any new employees selected in procedure 1 we inspected the employees' personnel files for the following information and compared it with the information used to compute gross and net pay related to this check:
  - a. Name
  - b. Authorized salary or pay rate
  - c. Department and fund to which the check should be charged
  - d. Retirement system participation and payroll withholding

- e. Federal, State & Local income tax withholding authorization and withholding
- f. Any other deduction authorizations (deferred compensation, etc.)

We found no exceptions related to procedures a. – f. above.

3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2017 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period during 2017. We observed the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes and Medicare	January 31, 2018	December 22, 2017	\$17,754.87	\$17,754.87
State income taxes	January 15, 2018	January 5, 2018	1,179.81	1,179.81
OPERS retirement	January 30, 2018	January 5, 2018	12,545.20	12,545.20
OP&F retirement	January 31, 2018	January 5, 2018	7,872.47	7,872.47

4. We haphazardly selected and recomputed one termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the Summary Payroll Check Register:
  - a. Accumulated leave records
  - b. The employee's pay rate in effect as of the termination date
  - c. The Village's payout policy.

The amount paid was consistent with the information recorded in a. through c. above.

### **Non-Payroll Cash Disbursements**

We haphazardly selected ten disbursements from the Detailed Expense Transaction Report for the year ended December 31, 2017 and ten from the year ended December 31, 2016 and determined whether:

- a. The disbursements were for a proper public purpose. We found no exceptions.
- b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Detailed Expense Transaction Report and to the names and amounts on the supporting invoices. We found no exceptions.
- c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
- d. The Fiscal Officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code Section 5705.41(D). We found no exceptions.

### **Compliance – Budgetary**

1. We compared the total estimated receipts from the Amended Official Certificate of Estimated Resources, required by Ohio Rev. Code Section 5705.36(A)(1), to the amounts recorded in the MTD/YTD Revenue Report for the General, State Highway, and Electric funds for the years ended December 31, 2017 and 2016, and the amounts on the *Certificate* agreed to the amount recorded in the accounting system.
2. We inspected the appropriation measures adopted for 2017 and 2016 to determine whether, for the General, State Highway and Electric funds, the Council appropriated separately for "each

office, department, and division, and within each, the amount appropriated for personal services," as is required by Ohio Rev. Code Section 5705.38(C). We found no exceptions.

3. We compared total appropriations required by Ohio Rev. Code Sections 5705.38 and 5705.40, to the amounts recorded in the MTD/YTD Expense Report for 2017 and 2016 for the following funds: General, State Highway and Electric funds. The amounts on the appropriation resolutions agreed to the amounts recorded in the MTD/YTD Expense Report.
4. Ohio Rev. Code Sections 5705.36(A)(5) and 5705.39 prohibits appropriations from exceeding the certified resources. We compared total appropriations to total certified resources for the General, State Highway, and Electric funds for the years ended December 31, 2017 and 2016. There were no funds for which appropriations exceeded certified resources.
5. Ohio Rev. Code Section 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for the years ended December 31, 2017 and 2016 for the General, State Highway, and Electric fund, as recorded in the MTD/YTD Expense Report. We observed no funds for which expenditures exceeded appropriations.
6. Ohio Rev. Code Section 5705.09 requires establishing separate funds to segregate externally-restricted resources. We inspected the Detailed Revenue Transaction Report for evidence of new restricted receipts requiring a new fund during December 31, 2017 and 2016. We also inquired of management regarding whether the Village received new restricted receipts. We observed no evidence of new restricted receipts for which Ohio Rev. Code Section 5705.09 would require the Village to establish a new fund.
7. For funds existing in prior years, inspect the fund activity to determine whether the fund is still being used for the statutorily approved purpose and that all the required funds were established. All the required funds were established and no funds for which the statutorily approved purpose was no longer valid were included on the accounting records.
8. We inspected the 2017 and 2016 MTD/YTD Revenue Report and MTD/YTD Expense Report for evidence of interfund transfers which Ohio Rev. Code Sections 5705.14 - .16 restrict. We found no evidence of transfers these Sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner (effective after June 30, 2017) or Court of Common Pleas (effective through June 30, 2017).
9. We inquired of management and inspected the MTD/YTD Revenue Report to determine whether the Village elected to establish reserve accounts permitted by Ohio Rev. Code Section 5705.13. The Village did not establish these reserves.

We inquired of management and inspected the MTD/YTD Revenue Report to determine whether the Village elected to establish a contingency, not designated for any particular purpose (contingency reserve balance - spending reserve) permitted by Ohio Rev. Code Section 5705.29(A)(1). The Village did not establish these reserves.

10. We inspected the Cash Summary by Fund Report for the years ended December 31, 2017 and 2016 for negative cash fund balance. Ohio Rev. Code Section 5705.10(I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. There were no funds having negative cash fund balances.

### **Compliance – Contracts and Expenditures**

We inquired of management and inspected the Detailed Expense Transaction Report for the years ended December 31, 2017 and 2016 to determine if the Village proceeded by force account (i.e. used its own employees) to maintain or repair roads (cost of project exceeding \$30,000) or to construct or reconstruct Village roads (cost of project \$30,000/per mile) for which Ohio Rev. Code Sections 117.16(A) and 723.52 requires the Village engineer, or officer having a different title but the duties and functions of an engineer, to complete a force account project assessment form (i.e., cost estimate). We identified no projects requiring the completion of the force account assessment form.

### **Compliance – American Municipal Power Joint Venture Debt Covenant Requirements**

1. The Village is a member of Ohio Municipal Electric Generation Agency Joint Venture 2 (OMEGA JV2). Appendix M, Section 11(A) of the Joint Venture Agreement requires the Village's Electric Utility receipts, as defined, to be at least 110% of its OMEGA JV2 operating & maintenance plus debt service charges, as defined.

Using information from the Village's unadjusted receipts and disbursements ledger, we calculated the cash basis debt coverage including other available funds (as defined) for its OMEGA JV2 for the years ended December 31, 2017 and 2016.

For the year ended December 31, 2017, the ratio of the Village's Electric Utility receipts to OMEGA JV2 debt service disbursements was 6.80, meeting the Village's debt covenant obligation of 1.10 times set forth in Appendix M, Section 11(A) of the Joint Venture Agreement.

For the year ended December 31, 2016, this ratio was 8.30, thus meeting the Village's debt covenant obligation.

The following schedules present the supporting calculations.

2. The Village is a member of Ohio Municipal Electric Generation Agency Joint Venture 5 (OMEGA JV5). Section 17(A) of the Joint Venture Agreement requires the Village's Electric Utility receipts, as defined, to be at least 110% of its OMEGA JV5 operating & maintenance plus debt service charges, as defined.

Using information from the Village's unadjusted receipts and disbursements ledger, we calculated the cash basis debt coverage for its OMEGA JV5 for the years ended December 31, 2017 and 2016.

For the year ended December 31, 2017, the ratio of the Village's Electric Utility receipts to OMEGA JV5 debt service disbursements was 3.63, meeting the Village's debt covenant obligation of 1.10 times set forth in Section 17(A) of the Joint Venture Agreement.

For the year ended December 31, 2016, this ratio was 4.46, thus meeting the Village's debt covenant obligation.

The following schedules present the supporting calculations.

### **Other Compliance**

1. Ohio Rev. Code Section 117.38 requires villages to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, in addition to filing extensions granted for



extenuating circumstances, allow for refiling complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for December 31, 2017 and 2016 fiscal year ends included in 2015-2016 or 2016-2017 agreed up on procedure engagements, subsequent to the Village's deadline where the initial filing was filed on time but incomplete. We confirmed the Village filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2017 and 2016 in the Hinkle system. There were no exceptions.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Village's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is to provide assistance in the evaluation of the Village's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2017 and 2016, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

Columbus, Ohio

September 11, 2018

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**AMP Ohio JV 2 & JV 5 Revenue Coverage Calculation**  
**ELECTRIC FUND**  
**Village of Woodville**  
**Regulatory Cash Basis**

<b>UNAUDITED</b>
<b>Year</b>
<b>2017</b>

<b>Statement of Revenues, Expenses and Changes in Fund Balances</b>
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**Operating Revenues**

Charges for Services	\$	1,554,559
kWh Tax Collected in Rates	\$	-
Other Operating (Miscellaneous) Revenues	\$	22,723
Total Operating Revenues	\$	<u>1,577,282</u>

**Operating Expenses**

Personal Services	\$	230,112
Purchased Power AMP-Ohio (Including Gorsuch/JV5/JV2 Debt Service if recorded with Purch Pwr)	\$	1,152,562
Other Purchased Power Expenses	\$	-
Depreciation (GAAP) / Capital outlay (cash basis)	\$	52,262
<u>Generation Expenses (If Applicable)</u>		
Fuel Expense	\$	931
Operations	\$	-
Maintenance	\$	-
kWh Tax Paid to General Fund	\$	-
kWh Tax Paid to State	\$	-
Materials & Supplies	\$	31,551
Other Operating Expenses	\$	-
Total Operating Expenses	\$	<u>1,467,418</u>
Total Operating Income	\$	<u>109,864</u>

**Nonoperating Income/Expenses**

Non Operating Income	\$	-
Non Operating Expenses	\$	(458,753)
Net Nonoperating Revenue	\$	<u>(458,753)</u>

**Transfers**

Transfers - In	\$	52,000
Transfers - Out	\$	-
Net Transfers	\$	<u>52,000</u>

Fund Balance - January 1	\$	1,177,578
Fund Balance - December 31	\$	880,689

**AMP Ohio JV 2 & JV 5 Revenue Coverage Calculation**  
**ELECTRIC FUND**  
**Village of Woodville**  
**Regulatory Cash Basis**

**Calculation of Debt Coverage:**

<b>JV5</b>		
1	<b>Operating Income (From Above)</b>	\$ 109,864
2	<b>Add back:</b> JV5 Debt Service (If included above as Operating Expense)	\$ -
3	JV2 Debt Service (If included above as Operating Expense)	\$ -
4	Other Electric System Debt Service (If included above as Operating Expense)	\$ -
5	Depreciation (GAAP) / Capital outlay (cash basis)	\$ 52,262
6	kWh Tax from General Fund Included in either Transfers In or Operating Income	\$ -
		<u>\$ 931</u>
7	Adjusted Operating Income Available for Debt Service	<u>\$ 163,057</u>
8	<b>Debt:</b> Omega JV5 Debt Service principal + interest	\$ 44,969
9	OMEGA JV2 Debt Service principal + interest	\$ -
10	Other Electric System Debt Service principal + interest	<u>\$ -</u>
11	Total Electric System Debt Service(L8+L9+L10)	<u>\$ 44,969</u>
12	<b>Coverage</b> (JV5 Covenants require 110% or 1.1 times coverage of all debt)	<u>3.6260</u>

<b>JV2</b>		
13	Other Electric System Debt Service (Total Adjusted for Total AMP-Ohio Loan P&I paid)	\$ -
14	Other Funds Available for Debt Service	
15	Beginning of year Cash and Cash Equivalents	\$ 1,177,578
16	Debt Service Reserve Fund (If applicable)	<u>\$ -</u>
17	Total Other Funds Available for Debt Service	<u>\$ 1,177,578</u>
18	<b>Coverage</b> (JV2 Covenants require 110% or 1.1 times coverage of all debt)	<u>29.8122</u>

**Note: The Fund Balance in a cash basis system is the Cash Balance.**

1 Months Revenues (Average) [equals charges for services / 12]	\$ 129,547
Fund Balance	\$ 880,689
Months of Electric Fund Balance "in reserve" (i.e. on hand)	6.8

**AMP Ohio JV 2 & JV 5 Revenue Coverage Calculation**  
**ELECTRIC FUND**  
**Village of Woodville**  
**Regulatory Cash Basis**

<b>UNAUDITED</b>
<b>Year</b>
<b>2016</b>

<b>Statement of Revenues, Expenses and Changes in Fund Balances</b>
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**Operating Revenues**

Charges for Services		\$ 1,711,492
kWh Tax Collected in Rates		\$ -
Other Operating (Miscellaneous) Revenues		\$ 67,009
Total Operating Revenues		\$ 1,778,501

**Operating Expenses**

Personal Services		201,327
Purchased Power AMP-Ohio (Including Gorsuch/JV5/JV2 Debt Service if recorded with Purch Pwr)		1,347,262
Other Purchased Power Expenses	\$	-
Depreciation (GAAP) / Capital outlay (cash basis)		197,793
<u>Generation Expenses (If Applicable)</u>		
Fuel Expense	\$	900
Operations	\$	-
Maintenance	\$	-
kWh Tax Paid to General Fund	\$	-
kWh Tax Paid to State	\$	-
Materials & Supplies		32,436
Other Operating Expenses	\$	-
Total Operating Expenses		\$ 1,779,718
Total Operating Income		\$ (1,217)

**Nonoperating Income/Expenses**

Non Operating Income		450,000
Non Operating Expenses	\$	(566,432)
Net Nonoperating Revenue	\$	(116,432)

**Transfers**

Transfers - In		54,202
Transfers - Out	\$	-
Net Transfers	\$	54,202

Fund Balance - January 1		\$ 1,241,025
Fund Balance - December 31		\$ 1,177,578

**AMP Ohio JV 2 & JV 5 Revenue Coverage Calculation**  
**ELECTRIC FUND**  
**Village of Woodville**  
**Regulatory Cash Basis**

**Calculation of Debt Coverage:**

<b>JV5</b>		
1	<b>Operating Income (From Above)</b>	\$ (1,217)
2	<b>Add back:</b> JV5 Debt Service (If included above as Operating Expense)	\$ -
3	JV2 Debt Service (If included above as Operating Expense)	\$ -
4	Other Electric System Debt Service (If included above as Operating Expense)	\$ -
5	Depreciation (GAAP) / Capital outlay (cash basis)	\$ 197,793
6	kWh Tax from General Fund Included in either Transfers In or Operating Income	\$ -
		<u>\$ 900</u>
7	Adjusted Operating Income Available for Debt Service	<u>\$ 197,476</u>
8	<b>Debt:</b> Omega JV5 Debt Service principal + interest	\$ 44,253
9	OMEGA JV2 Debt Service principal + interest	\$ -
10	Other Electric System Debt Service principal + interest	<u>\$ -</u>
11	Total Electric System Debt Service	<u>\$ 44,253</u>
12	<b>Coverage</b> (JV5 Covenants require 110% or 1.1 times coverage of all debt)	<u>4.4624</u>
<b>JV2</b>		
13	Other Electric System Debt Service (Total Adjusted for Total AMP-Ohio Loan P&I paid)	\$ -
14	Other Funds Available for Debt Service	
15	Beginning of year Cash and Cash Equivalents	\$ 1,241,025
16	Debt Service Reserve Fund (If applicable)	<u>\$ -</u>
17	Total Other Funds Available for Debt Service	<u>\$ 1,241,025</u>
18	<b>Coverage</b> (JV2 Covenants require 110% or 1.1 times coverage of all debt)	<u>32.5063</u>
<b>Note: The Fund Balance in a cash basis system is the Cash Balance.</b>		
	1 Months Revenues (Average) [equals charges for services / 12]	\$ 142,624
	Fund Balance	\$ 1,177,578
	Months of Electric Fund Balance "in reserve" (i.e. on hand)	8.3



# Dave Yost • Auditor of State

VILLAGE OF WOODVILLE

SANDUSKY COUNTY

## CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
SEPTEMBER 25, 2018