

City of Union City

Measure F Alameda County Vehicle Registration Fee Fund

Union City, California

*Financial Statements and
Independent Auditor's Reports*

For the year ended June 30, 2018

City of Union City
Measure F Alameda County Vehicle Registration Fee Fund
Financial Statements
For the year ended June 30, 2018

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of City Council
of the City of Union City
Union City, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Measure F Alameda County Vehicle Registration Fee Fund (VRF Fund) of the City of Union City, California (City) as of and for the year ended June 30, 2018, and the related notes to the financial statements.

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 opinions 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 from 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 the financial statements, whether due to fraud or error. 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 policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the VRF Fund of the City of Union City, as of June 30, 2018,

To the Honorable Mayor and Members of City Council
of the City of Union City
Union City, California
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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 present only the VRF Fund and do not purport to, and do not, present fairly the financial positions of the City as of June 30, 2018, 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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise VRF Funds' financial statements. The budgetary comparison information is presented for the purpose of additional analysis and is not a required part of the financial statements.

The budgetary comparison information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2018, on our consideration of the City of Union City, California'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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Union City, California's internal control over financial reporting and compliance.



Badawi & Associates
Certified Public Accountants
Oakland, California
December 28, 2018

City of Union City
Measure F Alameda County Vehicle Registration Fee Fund
Balance Sheet
June 30, 2018

	<u>Total</u>
ASSETS:	
Cash and investments	\$ 813,943
Intergovernmental receivables	<u>70,050</u>
Total assets	<u><u>\$ 883,993</u></u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts Payable	\$ 38,589
Total liabilities	<u>38,589</u>
Deferred Inflows of Resources:	
Deferred Inflows of Resources - Unavailable Revenue	<u>10,950</u>
Total deferred inflows of resources	<u>10,950</u>
Fund Balance:	
Restricted for	
Street construction and maintenance	<u>834,454</u>
Total fund balance	<u>834,454</u>
Total liabilities and fund balance	<u><u>\$ 883,993</u></u>

See accompanying notes to the financial statements

City of Union City
Measure F Alameda County Vehicle Registration Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the year ended June 30, 2018

	<u>Total</u>
REVENUES:	
Measure F revenues	\$ 341,361
Intergovernmental revenue	5,706
Investment earnings	5,353
Total revenues	<u>352,420</u>
 EXPENDITURES:	
Public works	51,936
Capital outlay	100,018
Total expenditures	<u>151,954</u>
 Net change in fund balance	 200,466
 FUND BALANCE:	
Beginning of year	<u>633,988</u>
End of year	<u>\$ 834,454</u>

See accompanying notes to the financial statements

City of Union City
Measure F Alameda County Vehicle Registration Fee Fund
Notes to Financial Statements
For the year ended June 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

All transactions of the Measure F Alameda County Vehicle Registration Fee Fund are reported in a special revenue fund, Measure F VRF (VRF Fund), of the City of Union City, California (City). The special revenue fund is included as part of the State Construction and Maintenance fund in the basic financial statements of the City. The VRF Fund is used to account for the City's revenues earned and expenditures incurred under the City's various street maintenance and construction projects. The accompanying financial statements are for the VRF Fund only and are not intended to fairly present the financial position of the City.

B. Basis of Accounting

The accompanying financial statements are prepared on the modified accrual basis of accounting. Revenues are generally recorded when measurable and available, and expenditures are recorded when the related liabilities are incurred.

The accounting and financial reporting treatment applied to a fund is determined by measurement focus. All governmental funds are accounted for using a current financial resources measurement focus, wherein only current assets and current liabilities generally are included on the balance sheet. Operating statements of governmental funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current position.

C. Fund Accounting

The operations of the VRF Fund are accounted for as part of the State Construction and Maintenance Fund. Funds are separate accounting entities with a set of self-balancing accounts which comprise their assets, liabilities, fund equity, revenues and expenditures.

D. Fund Balance

Fund balances of governmental funds are classified in one of five categories:

Nonspendable Fund Balance - That portion of fund balance that includes amounts that are either 1) not in a spendable form; or 2) legally or contractually required to be maintained intact. Amounts considered "not in a spendable form" include items that are not expected to be converted to cash such as prepaid items and long-term notes receivable.

Restricted Fund Balance - That portion of fund balance that reflects constraints placed on the use of resources (other than nonspendable items) that are either 1) externally imposed by creditors, such as through debt covenants, grantors, contributors or the laws and regulations of other governments; or 2) imposed by law through constitutional provisions or enabling legislation. These restrictions may be effectively changed only with the consent of the resource provider.

City of Union City
Measure F Alameda County Vehicle Registration Fee Fund
Notes to Financial Statements, Continued
For the year ended June 30, 2018

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

D. Fund Balance, Continued

Committed Fund Balance - That portion of fund balance that includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City Council, the City's government's highest level decision making authority. In order for funds to be considered committed, an ordinance must be introduced at a City Council meeting describing the proposed action. At the following City Council meeting, a second reading of the ordinance is made and the ordinance is adopted. The ordinance must be published in the City's official newspaper of publication within 15 days of adoption. Ordinances are then codified in the City's municipal code. Those funds collected and expended for specific purposes defined in the City's municipal code report committed fund balances. The established constraints remain binding until City Council takes action to amend the applicable section of municipal code.

Assigned Fund Balance - Represents that portion of fund balance that includes amounts that are constrained by the City's intended use of the resources but are neither restricted nor committed. Such intent needs to be established at the highest level of decision making, or by an official designated for that purpose. The City Council has given the City Manager the authority to assign amounts to be used for specific purposes.

Unassigned Fund Balance - Represents that portion of fund balance that includes amounts that are not contained in any of the other fund balance categories. The General Fund is the only governmental fund that may report a positive amount as unassigned fund balance. For all other governmental funds, only negative balances may be reported as unassigned fund balance.

E. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

City of Union City
Measure F Alameda County Vehicle Registration Fee Fund
Notes to Financial Statements, Continued
For the year ended June 30, 2018

2. MEASURE F ALAMEDA COUNTY VEHICLE REGISTRATION FEES

The Measure F Alameda County Vehicle Registration Fee (VRF) Program was approved by the voters in November 2010, with 63 percent of the vote. The fee will generate about \$10.7 million per year by a \$10 per year vehicle registration fee. The collection of the \$10 per year vehicle registration fee started in the first week of May 2011.

The goal of the VRF program is to sustain the County's transportation network and reduce traffic congestion and vehicle related pollution. The program includes four categories of projects:

- Local Road Improvement and Repair Program (60 percent)
- Transit for Congestion Relief (25 percent)
- Local Transportation Technology (10 percent)
- Pedestrian and Bicyclist Access and Safety Program (5 percent)

3. CASH AND INVESTMENTS

The VRF Fund's cash and investments are pooled with the City's cash and investments in order to generate optimum interest income.

The City pools its available cash for investment purposes. The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturity of three months or less from date of acquisition. Cash and cash equivalents are combined with investments and displayed as cash and investments.

Investment income is allocated quarterly to funds based on their proportionate share of average quarterly cash balances. The Paratransit and Mass Transit funds do not earn interest; the Measure F funds received are expended in full each month.

Amounts reported as unrealized gain/(loss) in market value of investments are made in accordance with Governmental Accounting Standards Board Statement 31 which states all investment income, including changes in the fair value of investments should be recognized as revenue in the operating statement.

The VRF Fund had the following cash and investments at June 30, 2018:

Cash and investments	\$813,943
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City of Union City
Measure F Alameda County Vehicle Registration Fee Fund
Notes to Financial Statements, Continued
For the year ended June 30, 2018

3. CASH AND INVESTMENTS, Continued

A. Investments

Under the provisions of the City’s investment policy, and in accordance with California Government Code, the following investments are authorized:

Authorized Investment Type	Maximum Maturity	Minimum Credit Quality	Maximum Percentage of Portfolio
U.S. Agency and U.S. Government	5 years	N/A	No Limit
State of California Obligations	5 years	N/A	No Limit
CA Local Agency Obligations	5 years	N/A	No Limit
Prefunded Municipal Obligations	N/A	AAA	No Limit
Banker Acceptances	365 days	AAA	No Limit
Commercial Paper	270 days	AAAm	No Limit
Negotiable Certificates of Deposit	365 days	AAA	No Limit
Repurchase Agreements	1 year	AAA	No Limit
Money Market Mutual Funds	N/A	AAAm	No Limit
Collateralized Bank Deposits	5 years	None	No Limit
Mortgage Pass-Through Securities	5 years	AA	20%
Time Deposits	365 days	AAA	No Limit
Guaranteed Investment Contracts	N/A	AA	No Limit
California Local Agency Investment Fund	N/A	N/A	No Limit

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, investments were stated at fair value using the aggregate method in all funds and component units. The City’s investments are carried at fair market value as required by generally accepted accounting principles. The City accounts for all changes in fair value that occurred during the year and are reflected in the fund balance for the fiscal year. These investment value changes are unrealized since the City’s policy is to hold and buy investments until maturity dates.

B. Risk Disclosures

Interest Risk – Interest rate risk is the fluctuation in fair value of investment due to changes in interest rates. The City’s exposure to losses caused by rising interest rates is minimized by limiting the average maturity of the City’s investment not to exceed five years.

Credit Risk – Credit risk is the risk of loss of value of a security or investment due to downgrade of its rating due to a change in the ability of the issuer to fulfill its debt obligation. With the exception of U.S. Treasury securities and authorized pools, no more than 50% of the City’s total investment portfolio will be invested in a single security type or with a single financial institution to reduce the City’s exposure to credit risks.

City of Union City
Measure F Alameda County Vehicle Registration Fee Fund
Notes to Financial Statements, Continued
For the year ended June 30, 2018

3. CASH AND INVESTMENTS, Continued

Custodial Credit Risk – The custodial credit risk for an investment is the risk that in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. None of the City’s investments were subject to custodial credit risk.

C. Local Agency Investment Fund

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The balance is available for withdrawal on demand. The City’s investments with LAIF at June 30, 2018, include a portion of the pool funds invested in Structured Notes and Asset-Backed Securities. These investments include the following:

Structured Notes are debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.

Asset-Backed Securities, the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

As of June 30, 2018, the City invested in LAIF, which had invested 2.67% of the pool investments in Structured Notes and Asset-Backed Securities. The City reports its investment in LAIF at the fair value amount provided by LAIF, which is the same as the value of the pool share. The fair value of LAIF was calculated by applying a factor of .998126869 to the total investments held by LAIF.

4. INTERGOVERNMENTAL RECEIVABLES

The intergovernmental receivables includes \$59,100 for Measure F VRF revenues received from the Alameda County Transportation Commission and \$10,950 for other intergovernmental revenues received after June 30, 2018.

5. COMMITMENTS AND CONTINGENCIES

The City participates in several grant programs. These programs are subject to further examination by the grantors and the amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

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SUPPLEMENTARY INFORMATION

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City of Union City
Measure F Alameda County Vehicle Registration Fee Fund
Supplementary Information
For the year ended June 30, 2018

1. BUDGETS AND BUDGETARY ACCOUNTING

A. Budgetary Control and Budgetary Accounting

The City Council adopts a two-year operating budget for the General Fund, Special Revenue funds and Debt Service funds, with each year of the budget document independent of the other. The operating budget is effective July 1 and lapses the following June 30. Budgets are adopted on a basis consistent with generally accepted accounting principles. The budget is controlled at the department level. The City's five-year capital improvement plan serves as the basis for the capital project budgets. Appropriations for Capital Project Funds are approved at the same time operating budgets are adopted. These appropriations are made in the fiscal year the capital project is scheduled to commence and are effective for the life of the project. Amendments to capital budgets may be approved by Council at any time during the project's life. As a result, budget to actual schedules are not presented.

The City Council may amend the budget by resolution during the fiscal year. The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions which alter the total appropriations of any fund must be approved by the City Council. Transfers between funds must be approved by the City Council. There were certain amendments made to the budget during the year for changes in employee compensation plans and to address variances between the original budget and actual activities. These adjustments are reflected in the final budget information presented in the comparison schedules.

Under encumbrance accounting, purchase orders, contracts and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrance accounting is employed as an extension of the formal budgetary process. Encumbrances outstanding at year-end are carried forward into the following fiscal year. Per Council resolution, appropriations are increased by the amount of outstanding encumbrances.

City of Union City
Required Supplementary Information, Continued
Measure F Alameda County Vehicle Registration Fee Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the year ended June 30, 2018

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES:				
Measure F revenue	\$ 350,000	\$ 350,000	\$ 341,361	\$ (8,639)
Intergovernmental revenue	-	-	5,706	5,706
Investment income	3,000	3,000	5,353	2,353
Total revenues	<u>353,000</u>	<u>353,000</u>	<u>352,420</u>	<u>(580)</u>
EXPENDITURES:				
Public works	-	98,036	51,936	46,100
Capital outlay	510,000	938,505	100,018	838,487
Total expenditures	<u>510,000</u>	<u>1,036,541</u>	<u>151,954</u>	<u>884,587</u>
NET CHANGE IN FUND BALANCE	<u>\$ (157,000)</u>	<u>\$ (683,541)</u>	200,466	<u>\$ 884,007</u>
FUND BALANCE:				
Beginning of year			633,988	
End of year			<u>\$ 834,454</u>	



**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**

To the Honorable Mayor and Members of City Council
of the City of Union City
Union City, 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 Measure F Alameda County Vehicle Registration Fee Fund (VRF Fund) of the City of Union City, California (City) as of and for the year ended June 30, 2018 and the related notes to the financial statements, and have issued our report thereon dated December 28, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered City's internal control over financial reporting in relation to VRF Fund (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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of City'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.

To the Honorable Mayor and Members of City Council
of the City of Union City
Union City, California
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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the VRF 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Badawi & Associates
Certified Public Accountants
Oakland, California
December 28, 2018



INDEPENDENT AUDITORS' REPORT ON MEASURE F VEHICLE REGISTRATION FEE COMPLIANCE

To the Honorable Mayor and Members of City Council
of the City of Union City
Union City, California

Report on Compliance

We have audited the City of Union City, California (City)'s compliance with the types of compliance requirements described in the agreement between the City and Alameda County Transportation Commission applicable to Measure F Alameda County Vehicle Registration Fee Fund (VRF Fund), that could have a direct and material effect on the City's VRF Fund, for the year ended June 30, 2018.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to the VRF Fund.

Auditor's Responsibility

Our responsibility is to express an opinion on City's compliance based on our audit. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the agreement between the City and Alameda County Transportation Commission applicable to Measure F Alameda County Vehicle Registration Fee Fund. Those standards and the agreement require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the VRF Fund. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for VRF Fund. However, our audit does not provide a legal determination of the City's compliance.

To the Honorable Mayor and Members of City Council
of the City of Union City
Union City, California
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Opinion on VRF Fund

In our opinion, the City complied, in all material respects, with the types of compliance requirements related to the agreement between the City and Alameda County Transportation Commission applicable to the VRF Fund for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City's internal control over compliance.

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

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

To the Honorable Mayor and Members of City Council
of the City of Union City
Union City, California
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The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the agreement between the City and Alameda County Transportation Commission applicable to the VRF Fund. Accordingly, this report is not suitable for any other purpose.

The image shows a handwritten signature in black ink that reads "Badawi & Associates". The signature is written in a cursive, flowing style.

Badawi & Associates
Certified Public Accountants
Oakland, California
December 28, 2018