



Certified Public Accountants, A.C.

**LANCASTER AREA COMMUNITY
IMPROVEMENT CORPORATION
FAIRFIELD COUNTY
Regular Audit
For the Years Ended December 31, 2017 and 2016**

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Dave Yost • Auditor of State

Board of Trustees
Lancaster Area Community Improvement Corporation
109 North Broad Street
Lancaster, Ohio 43130

We have reviewed the *Independent Auditor's Report* of the Lancaster Area Community Improvement Corporation, Fairfield County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2017 through December 31, 2017. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Lancaster Area Community Improvement Corporation is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

June 26, 2018

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**LANCASTER AREA COMMUNITY IMPROVEMENT CORPORATION
FAIRFIELD COUNTY**

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INDEPENDENT AUDITOR'S REPORT

June 15, 2018

Lancaster Area Community Improvement Corporation
Fairfield County
109 North Broad Street, Suite 100
Lancaster, OH 43130

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements of **Lancaster Area Community Improvement Corporation**, Fairfield County, Ohio (the Corporation), (a nonprofit organization) which comprise the statements of financial position, and the related statements of activities and cash flows as of and for the years ended December 31, 2017 and 2016, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Corporation's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Corporation's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our opinion.

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Lancaster Area Community Improvement Corporation, Fairfield County, as of December 31, 2017 and 2016, and the respective changes in financial position and, cash flows for the years then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted the management's 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 part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB) 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 June 15, 2018, on our consideration of the Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine 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 the Corporation's internal control over financial reporting and compliance.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

LANCASTER AREA COMMUNITY IMPROVEMENT CORPORATION
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2017 AND 2016

	2017	2016
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$ 504,924	\$ 464,920
Prepaid Insurance	1,290	1,290
Loan Receivable: Current Portion	-	44,120
Total Current Assets	506,214	510,330
Noncurrent Assets		
Land for Investment/Sale	1,441,246	1,441,246
Land Improvements	19,292	19,292
Total Long Term Assets	1,460,538	1,460,538
TOTAL ASSETS	\$ 1,966,752	\$ 1,970,868
LIABILITIES		
Accrued Real Estate Tax	\$ 7,393	\$ 10,618
Payable to Fairfield 33 Developmental Alliance	5,000	5,000
Accounts Payable - Other	3,750	-
Unearned Revenue	8,928	-
TOTAL LIABILITIES	25,071	15,618
NET ASSETS		
Unrestricted	1,941,681	1,955,250
TOTAL NET ASSETS	1,941,681	1,955,250
TOTAL LIABILITIES AND NET ASSETS	\$ 1,966,752	\$ 1,970,868

The accompanying notes to the financial statements are an integral part of this statement.

LANCASTER AREA COMMUNITY IMPROVEMENT CORPORATION
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
UNRESTRICTED NET ASSETS		
REVENUES		
Dues	\$ 1,550	\$ 1,450
Land Rentals	4,432	4,060
In-Kind Rent	1,500	1,500
Interest Income	3,258	3,267
Miscellaneous Income	2,126	-
TOTAL REVENUES	<u>12,866</u>	<u>10,277</u>
EXPENSES		
Administrative Fees	3,047	3,063
Insurance	3,996	3,789
Auditing Services	3,250	3,250
Other Professional Services	7,249	5,254
Real Estate Taxes	7,393	10,618
In-Kind Rent	1,500	1,500
TOTAL EXPENSES	<u>26,435</u>	<u>27,474</u>
CHANGE IN NET ASSETS	(13,569)	(17,197)
NET ASSETS, BEGINNING OF YEAR	<u>1,955,250</u>	<u>1,972,447</u>
NET ASSETS, END OF YEAR	<u>\$ 1,941,681</u>	<u>\$ 1,955,250</u>

The accompanying notes to the financial statements are an integral part of this statement.

LANCASTER AREA COMMUNITY IMPROVEMENT CORPORATION
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (13,569)	\$ (17,197)
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:		
Decrease (Increase) in Operating Assets:		
Land Sale Receivable	-	44,120
Land Improvements	-	(19,292)
Accounts Receivable	44,120	(8)
	44,120	24,820
Increase (Decrease) in Operating Liabilities:		
Accrued Real Estate Tax	(3,225)	(17)
Payable to Fairfield 33 Developmental Alliance	-	5,000
Accounts Payable - Other	3,750	-
Unearned Revenue	8,928	-
	9,453	4,983
Net Cash Provided (Used) by Operating Activities	40,004	12,606
Net Change in Cash and Cash Equivalents	40,004	12,606
Cash and Cash Equivalents, Beginning of Year	464,920	452,314
Cash and Cash Equivalents, End of Year	\$ 504,924	\$ 464,920

The accompanying notes to the financial statements are an integral part of this statement.

LANCASTER AREA COMMUNITY IMPROVEMENT CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

Lancaster Area Community Improvement Corporation (the Corporation), is an Ohio non-profit corporation created in 1981 for the purpose of advancing, encouraging, and promoting the industrial, economic, commercial and civic development of the City of Lancaster and the surrounding community and county.

Management believes the financial statements included in this report represent all of the activities over which the Corporation is financially accountable.

B. BASIS OF ACCOUNTING

The financial statements of the Corporation have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

C. BASIS OF PRESENTATION

The Corporation has adopted Financial Accounting Standards Board Accounting Standards Codification (ASC) No. 958-210, *Presentation of Financial Statements*. Under ASC 958-210. The Corporation is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

D. REVENUE RECOGNITION

Income from membership dues, fees, and land sales is recognized over the period to which the dues, fees, and land sales relate.

E. CASH AND CASH EQUIVALENTS

For the purposes of the Statement of Cash Flows, cash and cash equivalents include all highly liquid investments with initial maturities of three months or less.

F. EQUIPMENT

Equipment is stated at cost and is depreciated over the estimated useful lives by the straight-line method for financial reporting purposes. Repairs and maintenance are charged to operations when incurred and improvements and additions are capitalized. When equipment is sold, or otherwise disposed of, the asset account and related accumulated depreciation account are relieved, and any gain or loss is included in operations.

<u>Asset Type</u>	<u>Years</u>
Equipment	5-10
Furniture	5-10
Buildings and Improvements	10-20

G. DONATED PROPERTY

Donations of property are recorded as contributions at their estimated fair value at the date of the donation.

**LANCASTER AREA COMMUNITY IMPROVEMENT CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016
(CONTINUED)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. FEDERAL INCOME TAX

The Corporation was incorporated as a nonprofit entity and is exempt from federal income taxes under Section 501(c) (6) of the Internal Revenue Code.

Accounting principles generally accepted in the United States require management to evaluate tax positions taken and recognize a tax liability (or asset) if an uncertain tax position has been taken that more likely than not would not be sustained upon examination by the Internal Revenue Service (IRS). Management has concluded that as of December 31, 2017, there are no uncertain positions taken or expected to be taken The Corporation that would require recognition of a liability (or asset) or disclosure in the financial statements. The Corporation is subject to routine audits by taxing jurisdictions, however, there are currently no audits for any tax periods in progress. The Corporation's Federal Return of Organization Exempt from Income Tax (Form 990) for 2014, 2015 and 2016 are subject to examination by the IRS, generally for three years after they were filed.

I. LAND

Original land available for sale is stated at its appraised value, which approximates market value at the time of donation. Subsequent land purchases and costs to prepare the land for sale are stated at cost. As land is sold, an allocation of cost for those acres sold is charged to operations.

J. ESTIMATES

Management uses estimates and assumptions in preparing financial statements. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of revenue and expenses. Actual results could differ from those estimates.

2. DEPOSITS WITH FINANCIAL INSTITUTIONS

At December 31, 2017 and 2016 cash and cash equivalents consisted of the following:

	2017	2016
Demand Deposits	\$ 404,924	\$ 364,920
Certificates of Deposit	100,000	100,000
Total Deposits	\$ 504,924	\$ 464,920

Bank balances of the Corporation's deposits were insured by the Federal Depository Insurance Corporation.

3. LAND

The Corporation owns the land known as the Rockmill Corporate Park. The Rockmill Corporate Park consisted of approximately 186.97 acres of land at December 31, 2017. The Corporation promotes the sale of this land in Fairfield County to prospective industrial clients.

In 2002, an agreement was entered into between the Corporation and the City of Lancaster where the City agreed to construct various infrastructure improvements on the Phase II portion of the Corporation's Rockmill Corporate Park.

**LANCASTER AREA COMMUNITY IMPROVEMENT CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016
(CONTINUED)**

3. LAND (Continued)

Ownership of these improvements is retained by the City and, upon sale of such parcels; the Corporation has agreed to remit \$37,800 per acre for the first eighteen acres sold and \$31,500 per acre for the remaining acreage. The total reimbursement to the City will be \$5,635,900. No land was sold during the years ended December 31, 2017 or 2016.

4. ASSETS HELD FOR RESALE

Assets held for resale consist of the following properties:

<u>Parcel Number and Description</u>	<u>Cost</u>
053-13530-00; Mill Park Drive, Rock Mill Corporate Park	\$ 74,418
053-13531-00; Mill Park Drive, Rock Mill Corporate Park	132,774
053-13532-00; Mill Street, Rock Mill Corporate Park	290,429
053-13533-00; Mill Park Drive, Rock Mill Corporate Park	159,446
053-13534-00; Mill Park Drive, Rock Mill Corporate Park	161,744
057-10018-00; Anchor Avenue, Rock Mill Corporate Park	50,183
057-10019-00; Anchor Avenue, Rock Mill Corporate Park	65,067
053-10040-10; South Mill Park Drive; R 19 T 15 S 33 NE	492,409
053-10040-40; W Fair Avenue, R 19 T 15 S 33 NE	14,776
Total	<u><u>\$ 1,441,246</u></u>

5. LAND IMPROVEMENTS

During 2017, the Corporation did not invest in any land improvements. During 2016, the Corporation invested \$19,292 in drainage and tile work (land improvements) for Parcel 053-13532-00.

LANCASTER AREA COMMUNITY IMPROVEMENT CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016
(CONTINUED)

6. LEASES

Annual leases have been negotiated for tenants to occupy and use, for agricultural purposes, the remaining tillable acres of land owned by the Corporation. Credit was allowed for land rendered untillable by construction work or a direct reimbursement may be made to the lessee for crops destroyed. Leases were renewed on a yearly basis at the discretion of the Board of Trustees. For 2017 and 2016, the lease was negotiated for \$4,060 and in 2017 and 2016 \$4,060 was collected. The Corporation also entered into a new lease agreement with National Power Cooperative, Inc. for 4 acres of land for the purposes of a solar field. The 4 acres were leased for \$1 per year for the next 25 years. As part of the solar field agreement the local electric cooperative, South Central Power Co., also agreed to pay the Corporation the farm lease value for the 4 acres at a rate of \$372 per year for the next 25 years. The total balance for the 25 year value was paid in advance in the amount of \$9,300.

7. LOANS RECEIVABLE

On March 27, 2013, the Corporation provided a loan of \$176,000 with an interest rate of 1.51 percent in Year 1, 2.02% in Year 2, 3.03% in Year 3, and 6.05% in Year 4, to Phoenix Electrotek for use in the Company's site development. Payment terms for the loan require yearly payments of \$46,830 including interest and principal. The loan has an early payoff option, but the total amount collected will not be less than \$187,320 and is due on or before June 1, 2017. The balance of the loan was fully paid by Phoenix Electrotek in the amount of \$44,120 in 2017.

8. ADMINISTRATIVE FEE

A management fee is paid to the Lancaster Area Chamber of Commerce. The Corporation uses the Chamber's facilities and personnel. The fees for the years ended December 31, 2017 and 2016 were \$3,000 and \$3,000, respectively.

9. IN-KIND RENT

The Lancaster Area Chamber of Commerce furnishes approximately 200 square feet of office space at no charge for use of the Corporation. In-Kind revenues and expenses are computed using the market rental value of \$7.50 per square foot, which for the years ended December 31, 2017 and 2016 were \$1,500.

10. INSURANCE

The Corporation maintains property insurance through a private insurance carrier. There has been no significant change in coverage in the past four years. There have been no claims that exceeded coverage in the past four years.

11. SUBSEQUENT EVENTS

The Corporation has evaluated subsequent events through June 15, 2018, the date which the financial statements were available to be issued. No events occurred subsequent to June 15, 2018 that would require adjustment or disclosure in the financial statements.

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

June 15, 2018

Lancaster Area Community Improvement Corporation
Fairfield County
109 North Broad Street, Suite 100
Lancaster, Ohio 43130

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the **Lancaster Area Community Improvement Corporation**, Fairfield County (the Corporation) (a nonprofit organization) as of December 31, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated June 15, 2018.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Corporation's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Corporation's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Corporation's financial statements. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of audit findings that we consider a significant deficiency. We consider finding 2017-001 to be a significant deficiency.

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Compliance and Other Matters

As part of reasonably assuring whether the Corporation's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We also noted certain matters not requiring inclusion in this report that we reported to the Corporation's management in a separate letter dated June 15, 2018.

Corporation's Response to Finding

The Corporation's response to the finding identified in our audit is described in the accompanying schedule of audit findings. We did not audit the Corporation's response and, accordingly, we express no opinion on it.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Corporation's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

**LANCASTER AREA COMMUNITY IMPROVEMENT CORPORATION
FAIRFIELD COUNTY**

**SCHEDULE OF AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2017**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
--

FINDING NUMBER 2017-001

Significant Deficiency

Rental Contracts

Contracts should include a description of the property being leased, an amount to be paid, and a schedule of payments due along with due dates. Contracts should also be formally approved by the governing board of the entity and, if necessary, renewed upon completion of prior lease contracts.

- In 2017, the Corporation received \$4,060 in payment for the lease of farming property owned by the Corporation. A contract was provided for 1997 through 2007; a new contract was never provided, nor was it properly approved by the Board.

We recommend the Corporation write a new contract and have it formally approved by the Board. Each contract should list a description of the property, a payment amount, and dates that payments become due. We also recommend that the Corporation send invoices timely and follow up on collection when payments become due.

Management's Response: The Lancaster Area CIC has hired an attorney and is in the process creating new agricultural land leases. The new land contract will accurately outline our agreement for the leasing of CIC property for agricultural use. Once the new leases are created we will work with the leasing party to officially execute the agreement. In addition, the organization will develop new policies around the invoicing process per the lease agreement.

**LANCASTER AREA COMMUNITY IMPROVEMENT CORPORATION
FAIRFIELD COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2017**

Finding Number	Finding Summary	Status	Additional Information
2016-001	Rental Contracts	Not Corrected	Reissued as Finding 2017-001



Dave Yost • Auditor of State

LANCASTER AREA COMMUNITY IMPROVEMENT CORPORATION

FAIRFIELD 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
JULY 10, 2018**