

LOUISIANA ASSOCIATION ON COMPULSIVE GAMBLING  
SHREVEPORT, LOUISIANA

FINANCIAL STATEMENTS

June 30, 2018

Marsha O. Millican  
A Professional Accounting Corporation  
Shreveport, Louisiana

LOUISIANA ASSOCIATION ON COMPULSIVE GAMBLING

Table of Contents

June 30, 2018

		<u>Page</u>
Independent Auditor's Report		1-2
Statement of Financial Position	Exhibit A	3
Statement of Activities	Exhibit B	4
Statement of Functional Expenses	Exhibit C	5
Statement of Cash Flows	Exhibit D	6
Notes to Financial Statements		7-10
Supplemental Information:		
Schedule of State Contracts		11
Schedule of Compensation, Benefits, and Other Payments to Agency Head		12
Corrective Action Taken on Prior Year Findings		13
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 <i>Government Auditing Standards</i>		14-15
Schedule of Findings		16



# Marsha O. Millican

A PROFESSIONAL ACCOUNTING CORPORATION

## Independent Auditor's Report

Board of Directors  
Louisiana Association on Compulsive Gambling  
Shreveport, Louisiana

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

I have audited the accompanying financial statements of Louisiana Association on Compulsive Gambling (a nonprofit organization) which comprise the statement of financial position as of June 30, 2018, and the related statements of activities and cash flows for the year then ended, 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**

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my 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 I 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 Association's internal control. Accordingly, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

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### ***Opinion***

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Louisiana Association on Compulsive Gambling as of June 30, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Information**

#### **Supplemental Information**

My audit was made for the purpose of forming an opinion of the financial statements taken as a whole. The schedule of state contracts and schedule of compensation, benefits, and other payments to agency head listed in the table of contents as supplementary information are presented for purposes of additional analysis and are not a required part of the financial statements. This information is the responsibility of management and was derived from and related 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 basic 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 my opinion, the information is fairly presented, in all material respects, in relation to the financial statements taken as a whole.

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

In accordance with *Government Auditing Standards*, I have also issued my report dated November 27, 2018 on my consideration of Louisiana Association on Compulsive Gambling's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contract and grant agreements and other matters. The purpose of that report is to describe the scope of my 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 Louisiana Association on Compulsive Gambling's internal control over financial reporting and compliance.



Certified Public Accountant  
November 27, 2018

## LOUISIANA ASSOCIATION ON COMPULSIVE GAMBLING

## Statement of Financial Position

June 30, 2018

ASSETS	
CURRENT ASSETS	
Cash and Cash Equivalents	\$ 184,063
Grants and Contracts Receivable	<u>202,285</u>
Total Current Assets	386,348
PROPERTY AND EQUIPMENT (NET)	<u>379,751</u>
Total Assets	<u><u>\$ 766,099</u></u>
LIABILITIES AND NET ASSETS	
Line of Credit Payable	\$ -
Accounts Payable and Accrued Expenses	27,705
Compensated Absences Payable	7,347
Deferred Revenue	1,500
Notes Payable - Current Maturities	<u>24,423</u>
Total Current Liabilities	60,975
LONG-TERM LIABILITIES	
Notes Payable - net of Current Portion	<u>23,225</u>
Total Liabilities	84,200
Net Assets:	
Unrestricted	-
Temporarily Restricted	<u>681,899</u>
Total Net Assets	<u>681,899</u>
Total Liabilities and Net Assets	<u><u>\$ 766,099</u></u>

The accompanying notes are an integral part of this statement.

## LOUISIANA ASSOCIATION ON COMPULSIVE GAMBLING

## Statement of Activities

For the Year Ended June 30, 2018

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
SUPPORT AND REVENUE:				
Support:				
Contributions	\$ 110,837	\$ -	\$ -	\$ 110,837
Total Support	<u>110,837</u>	<u>-</u>	<u>-</u>	<u>110,837</u>
Revenues:				
Client Fees	104,200	-	-	104,200
Program Service Fees	1,124,576	-	-	1,124,576
Miscellaneous	16,041	-	-	16,041
Total Revenues	<u>1,244,817</u>	<u>-</u>	<u>-</u>	<u>1,244,817</u>
Total Support and Revenue	<u>1,355,654</u>	<u>-</u>	<u>-</u>	<u>1,355,654</u>
Net Assets Released from Restrictions:				
Satisfaction of Usage Restrictions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Support and Revenue	<u>1,355,654</u>	<u>-</u>	<u>-</u>	<u>1,355,654</u>
EXPENSES:				
Program Expenses	1,105,566	-	-	1,105,566
Management and General	168,240	-	-	168,240
Total Expenses	<u>1,273,806</u>	<u>-</u>	<u>-</u>	<u>1,273,806</u>
Change in Net Assets	81,848	-	-	81,848
Net assets, beginning of year	<u>600,051</u>	<u>-</u>	<u>-</u>	<u>600,051</u>
Net assets, end of year	<u>\$ 681,899</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 681,899</u>

The accompanying notes are an integral part of this statement.

## LOUISIANA ASSOCIATION ON COMPULSIVE GAMBLING

## Statement of Functional Expenses

For the Year Ended June 30, 2018

	CORE	Help Line Center	Intensive Outpatient Program	Management and General	Total
Salaries	\$ 207,639	\$ 403,183	\$ 73,320	\$ 89,874	\$ 774,016
Payroll Taxes	17,388	30,514	5,552	8,573	62,027
Professional Fees	37,667	14,371	12,984	12,441	77,463
Food and Beverage	38,141	-	-	-	38,141
Equipment Rental	4,262	2,814	-	-	7,076
Utilities and Telephone	29,484	32,899	6,539	4,101	73,023
Rent	-	17,220	6,150	1,230	24,600
Supplies	5,327	-	50	1,298	6,675
Insurance	21,729	27,229	10,474	12,923	72,355
Repair and Maintenance	15,115	1,204	1,309	644	18,272
Auto	2,249	3,600	1,500	1,500	8,849
Office Supplies	5,906	7,934	4,930	4,273	23,043
Travel	1,803	-	-	10,175	11,978
Printing and Literature	1,792	-	-	50	1,842
Dues and Subscriptions	518	580	71	6,119	7,288
Postage and Shipping	754	1,133	156	951	2,994
Seminar Expense	988	-	-	155	1,143
Client Assistance	2,961	-	39	-	3,000
Miscellaneous	6,856	1,226	939	6,419	15,440
Depreciation	21,019	10,635	921	239	32,814
Interest	2,443	1	1	240	2,685
Advertising and Promotion	1,099	474	474	7,035	9,082
Total Expenditures	<u>\$ 425,140</u>	<u>\$ 555,017</u>	<u>\$ 125,409</u>	<u>\$ 168,240</u>	<u>\$ 1,273,806</u>

The accompanying notes are an integral part of this statement.

## LOUISIANA ASSOCIATION ON COMPULSIVE GAMBLING

## Statement of Cash Flows

For the Year Ended June 30, 2018

## CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ 81,848
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	32,814
Changes in assets and liabilities:	
Increase in grants and contracts receivable	(13,092)
Decrease in accounts and accrued expenses	(1,673)
Decrease in deferred revenue	(13,500)
Increase in compensated absences	1,228
	<u>87,625</u>
Net cash provided by operating activities	<u>87,625</u>

## CASH FLOWS USED BY INVESTING ACTIVITIES:

Purchase of fixed assets	<u>(4,381)</u>
Net cash provided by investing activities	<u>(4,381)</u>

## CASH FLOWS PROVIDED BY FINANCING ACTIVITIES:

Proceeds from borrowings	-
Principal payments on debt	<u>(23,487)</u>
Net cash used by financing activities	<u>(23,487)</u>

Net increase (decrease) in cash	59,757
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CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>124,306</u>
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CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 184,063</u></u>
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## Supplemental disclosures of cash flow information:

Cash paid during the year for interest expense	<u><u>\$ 2,460</u></u>
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The accompanying notes are an integral part of this statement.

# LOUISIANA ASSOCIATION ON COMPULSIVE GAMBLING

## Notes to Financial Statements

June 30, 2018

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

#### A. General:

Louisiana Association on Compulsive Gambling is a nonprofit organization exempt for Federal income tax purposes under Section 501(C)(3) of the Internal Revenue Code and is exempt from federal and state income taxes.

#### B. Nature of Activities:

The purpose of the Association is to continue heightening awareness that compulsive gambling is a preventable and treatable disease, through a combined strategy of educational, public policy changes and the efforts of individuals, families and all elements of the community working in concert.

#### C. Basis of Accounting:

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Codification, the single source of authoritative accounting principles generally accepted in the United States of America, (US GAAP). Under the Codification, the Association 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. Support and Revenue:

The Association receives its program service fees primarily from the State of Louisiana Department of Health and Hospitals and other state agencies. Support and revenue received from those grants and contracts is recognized on a "net funded" basis whereby State of Louisiana Department of Health and Hospitals, Office of Behavioral Health Disorders funding is recognized on a last-dollar-in basis. Related expenses incurred are "netted" first by client fees in determining grant funds to be recognized.

#### E. Cash and Cash Equivalents:

For purposes of cash flows, the Association considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

#### F. Property and Equipment:

Purchased property and equipment are stated at cost. Donated property and equipment are stated at their fair market value on the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from twenty-five years for leasehold improvements and five to seven years for furniture and equipment.

(Continued)

LOUISIANA ASSOCIATION ON COMPULSIVE GAMBLING

Notes to Financial Statements

June 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

G. Contributions and Memberships:

All contributions received are considered available for unrestricted use unless the donor specifies a restriction. Amounts received that are restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Memberships are essentially honorary, as no goods or services are provided to the members in exchange for their membership dues.

H. Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

I. Functional Allocation of Expenses:

The Costs of providing the Association's various programs and supporting services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

2. GRANTS AND CONTRACTS RECEIVABLE:

Grants and contracts receivable at June 30, 2018 are as follows:

Department of Health and Hospitals	\$ 180,430
Other Receivables	<u>21,855</u>
Total	<u>\$ 202,285</u>

All grants and contracts receivable at June 30, 2018 are fully collectible.

(Continued)

LOUISIANA ASSOCIATION ON COMPULSIVE GAMBLING

Notes to Financial Statements

June 30, 2018

3. PROPERTY AND EQUIPMENT:

Property and equipment consist of the following:

Buildings and Land	379,290
Leasehold improvements	209,795
Furniture and Fixtures	96,637
Equipment and Vehicles	<u>270,217</u>
	955,939
Less Accumulated Depreciation	<u>(576,188)</u>
Property and Equipment - Net	<u><u>\$ 379,751</u></u>

4. RENTAL EXPENSE:

The Association leased the facilities that house the help line, intensive outpatient program and administrative offices during the year on a month to month basis. Rent expense paid during the year totaled \$24,000.

5. NOTES PAYABLE:

Notes payable at June 30, 2018 consisted of the following:

Note payable to Red River Bank, interest at 4%, dated May 23, 2012, due on demand, if no demand is made, the note is due in 96 monthly installments of \$2,159 collateralized by building and land at 635 Stoner Avenue	\$ 47,648
Less current maturities	<u>(24,423)</u>
Notes payable - long term	<u><u>\$ 23,225</u></u>

Maturities of notes payable are as following:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 24,423	\$ 1,403	\$ 25,907
2020	<u>23,225</u>	<u>2,557</u>	<u>23,749</u>
Totals	<u><u>\$ 47,648</u></u>	<u><u>\$ 3,960</u></u>	<u><u>\$ 49,656</u></u>

LOUISIANA ASSOCIATION ON COMPULSIVE GAMBLING

Notes to Financial Statements

June 30, 2018

6. LINE OF CREDIT PAYABLE:

The Association has an unsecured line of credit. Available credit on the line of credit is \$90,000.

The line of credit bears interest at a rate of 7.50%. For the year ended June 30, 2018, there were no draws or payments on the line of credit. The balance at June 30, 2018 was -0-.

7. ECONOMIC DEPENDENCY:

The Association received eighty eight (88) percent of its program service fees from contracts with the State of Louisiana. The contracts are appropriated each year by federal and state governments. If budget cuts are made at the federal and/or state government levels, the amount of the funds the Association receives could be reduced and have an adverse impact on its operation. Management is not aware of any actions that will adversely affect the amount of funds the Association will receive in the next fiscal year.

8. INCOME TAX STATUS:

The Association, as a non-profit corporation, is exempt from federal taxes under Section 501(C)(3) of the Internal Revenue Code. The Association is also exempt from Louisiana income tax. The Association reports its revenues and expenditures annually on Form 990, Return of Organization Exempt from Income Tax; the Association is not required to file a state income tax return. The Association's federal income tax return for the years 2015 and beyond remain subject to examination by the Internal Revenue Service.

9. SUBSEQUENT EVENTS:

Management has evaluated subsequent events through November 27, 2018 the date that the financial statements were available to be issued, and determined that no additional disclosures are necessary.

LOUISIANA ASSOCIATION ON COMPULSIVE GAMBLING

Schedule of State Contracts

For the Year Ended June 30, 2018

PROGRAM TITLE	PROGRAM OR AWARD AMOUNT	REVENUE RECOGNIZED	EXPENDITURES
Louisiana Department of Health and Hospitals			
Core Treatment Center	\$ 323,598	\$ 296,325	\$ 296,325
Help Line	430,700	429,356	429,356
Intensive Outpatient Treatment	145,000	124,254	124,254
Gambling Outpatient	43,470	33,721	33,721
Education and Public Awareness	<u>44,665</u>	<u>20,875</u>	<u>20,875</u>
Total - All State Contracts	<u>\$ 987,433</u>	<u>\$ 904,531</u>	<u>\$ 904,531</u>

LOUISIANA ASSOCIATION ON COMPULSIVE GAMBLING

Schedule of Compensation, Reimbursements, Benefits, and Other Payments  
to Agency Head

For the Year Ended June 30, 2018

Agency Head: Janet Miller, Executive Director

Salary	<u>\$ 71,200</u>
Payroll Taxes	<u>\$ 5,594</u>
Insurance	<u>\$ 7,985</u>
Reimbursements	<u>\$ -</u>
Travel	<u>\$ 2,507</u>

LOUISIANA ASSOCIATION ON COMPULSIVE GAMBLING

Corrective Action Taken on Prior Year Findings

For the Year Ended June 30, 2018

There were no findings for the year ended June 30, 2017.



**Marsha O. Millican**  
A PROFESSIONAL ACCOUNTING CORPORATION

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

Board of Directors  
Louisiana Association on Compulsive Gambling  
Shreveport, Louisiana

I have audited, 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, the financial statements of Louisiana Association on Compulsive Gambling, as of and for the year ended June 30, 2018, and related notes to the financial statements, which collectively comprise the Association's basic financial statements, and have issued my report thereon dated November 27, 2018.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Louisiana Association on Compulsive Gambling's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, I do not express an opinion on the effectiveness of the Association'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 Association's financial statements will not be prevented or detected 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.

My 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during my audit, I did not identify any deficiencies in internal control that I 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 Louisiana Association on Compulsive Gambling's financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance of 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 my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Association'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 Association's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Certified Public Accountant

November 27, 2018

LOUISIANA ASSOCIATION ON COMPULSIVE GAMBLING

Schedule of Findings

For the Year Ended June 30, 2018

1. The auditor's report expressed an unmodified opinion on the financial statements.
2. No significant deficiencies in internal control over financial reporting were disclosed during the audit of the financial statements.
3. No instances of noncompliance were disclosed during the audit.

There were no findings for the year ended June 30, 2018.



**Marsha O. Millican**  
A PROFESSIONAL ACCOUNTING CORPORATION

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING  
STATEWIDE AGREED-UPON PROCEDURES

To the Board of Directors  
Louisiana Association on Compulsive Gambling  
Shreveport, Louisiana

I have performed the procedures enumerated below, which were agreed to by the Board of Directors of Louisiana Association on Compulsive Gambling (the Association) and the Louisiana Legislative Auditor (LLA) on the control and compliance areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) the fiscal period July 1, 2017 and June 30, 2018. The Association's management is responsible for those control and compliance areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*, issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, I 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.

My procedures and associated findings are enumerated below.

***Written Policies and Procedures***

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*Not applicable because of no exceptions in previous year.*

***Board (or Finance Committee, if applicable)***

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*Not applicable because of no exceptions in previous year.*

***Bank Reconciliations***

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*Not applicable because of no exceptions in previous year.*

***Collections***

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*Not applicable because of no exceptions in previous year.*

***Disbursements - General (excluding credit card/debit card/fuel card/P-Card purchases or payments)***

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*Not applicable because of no exceptions in previous year.*

***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

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*Not applicable because of no exceptions in previous year.*

***Travel and Expense Reimbursement***

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*Not applicable because of no exceptions in previous year.*

***Contracts***

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*Not applicable because of no exceptions in previous year.*

***Payroll and Personnel***

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*Not applicable because of no exceptions in previous year.*

***Ethics (excluding nonprofits)***

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*Not applicable because of no exceptions in previous year.*

***Debt Service (excluding nonprofits)***

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*Not applicable because of no exceptions in previous year.*

I was 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 Statewide Agreed-Upon Procedures. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on those control and control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:514, this report is distributed by the LLA as a public document.

*Marsha D. Mullica*

Certified Public Accountant  
November 27, 2018