

Case postale 149
Iqaluit, NU X0A 0H0

1. INTRODUCTION

The Law Society of Nunavut (LSN) is issuing this Request for Proposals for an auditor for itself and for the Nunavut Law Foundation (“the Foundation”), specifically a Chartered Professional Accountant in good standing with the Organization of Chartered Professional Accountants of the Northwest Territories and Nunavut (CPA NWT/NU) with “Audit Engagement” status.

The successful proponent will be offered a contract to perform the audits of annual financial statements for each of LSN and the Foundation for three years with two possible extensions of a year each.

2. BACKGROUND

The Law Society of Nunavut (LSN) is the regulator of the legal profession in Nunavut governing the legal profession in the public interest. LSN also undertakes occasional projects related to access to justice and public legal education. LSN’s revenue consists primarily of application, membership and licensing fees, and external grants dedicated to specific initiatives. One of the specific initiatives is funded by the Federal Department of Justice, which requires audited statements for that initiative.

The Nunavut Law Foundation (the Foundation) is a non-profit foundation that manages a fund to support important law-related projects and initiatives in Nunavut. Its revenue comes from LSN, and consists primarily of levies on Nunavut lawyers, either from the interest earned on monies held in lawyers’ trust accounts or from fees from lawyers who don’t have trust accounts.

LSN and the Foundation were created in 1999 and are governed by the *Nunavut Legal Profession Act* RSNWT (Nu) 1988, c L-2.

The fiscal year end for both organizations is 31 December. The auditors are appointed at the LSN Annual General Meeting in May.

LSN and the Foundation’s bookkeeping practice is onsite data entry, reconciled quarterly by a professional bookkeeper, who also provides reconciled annual accounts.

LSN and the Foundation are very small organizations. The CEO of LSN is the administrator of the Foundation. LSN has one other admin support. There is no in-house tech or accounting support; and little familiarity with accounting principles or language.

The most recent audited financial statements for LSN are attached.

The annual reports and audited financial statements for the Foundation can be found at <https://www.nunavutlawfoundation.ca/law-foundation-annual-reports/>.

3. INSTRUCTIONS TO PROPONENTS

3.1. Submission

A proponent may submit a hard copy and/or an electronic copy of its proposal.

Proposals in hard copy and on USB drives must be:

- in a sealed envelope or other sealed packaging,
- addressed to Law Society of Nunavut, Attention: Nalini Vaddapalli and
- the envelope clearly marked “RFP Audit”.

and may be submitted

- by post to P.O. Box 149, Iqaluit, NU X0A 0H0, or
- by delivery to Bldg. 917, 3rd Floor, Unit B, Iqaluit, NU.

Electronic proposals may be submitted

- in portable document format (pdf),
- delivered by email to support@lawsociety.nu.ca,
- with the subject line “RFP Audit”.
- Note: Proponents must represent and warrant, to the best of their knowledge, that their electronic submissions are free of disabling mechanisms and viruses, in a form that can be read before those electronic documents are opened.

The time of delivery of electronic submissions will be as shown on LSN’s email system.

Proponents should be aware that both postal service and internet in Nunavut are subject to unpredictable delay. It is for the proponent to take the risk of delays into account in submitting their proposals.

The deadline to submit proposals is **5:00:59 PM Iqaluit Local Time (Eastern) on 3 April 2020 (the “Closing Date”)**. It is highly unlikely that this deadline will be extended.

3.2. Inquiries and Amendments

All inquiries concerning this RFP are to be by email directed to: support@lawsociety.nu.ca.

Any responses, and any changes to the RFP will be posted on the LSN website homepage (lawsociety.nu.ca). Proponents should not expect to get verbal explanations or instructions, and any such will not be binding on LSN or the Foundation and should not be relied on by proponents.

Proponents should check the LSN website regularly for responses to written inquiries, in the form of written amendments or clarifications (“addenda”). Proponents are responsible for any changes or requirements set out in any addenda to the RFP.

The deadline for submitting inquiries is **20 March 2020 at 5:00:59 PM Iqaluit Local Time (Eastern.)**

4. TERMS AND CONDITIONS

- 4.1. Submission of a proposal constitutes acknowledgement that the proponent has read and agrees to be bound by all of the terms and conditions of this RFP.
- 4.2. Neither LSN nor the Foundation will make any payments for the preparation of any response to this RFP. All costs incurred by a proponent will be borne by the proponent. LSN and the Foundation are not responsible for any costs, losses or damages (direct or consequential) that might be incurred by a proponent in respect of any matter related to this RFP, including without limitation preparation and/or delivery of a proposal, and whether or not caused by any intentional or negligent act or omission of LSN or the Foundation.
- 4.3. Proponents may not amend their proposal after the Closing Date, and may only withdraw their proposal on written notice to LSN as set out below.
- 4.4. This is not an offer or tender call. Neither LSN nor the Foundation, by virtue of this RFP, commit to an award of a contract.
- 4.5. LSN has the right to cancel this RFP at any time and to reissue it for any reason whatsoever, without incurring any liability, and no proponent will have any claim against LSN or the Foundation as a result of the cancellation or reissuing of the RFP.
- 4.6. Any proposal that does not indicate the name of this RFP and the proponent's name is not a compliant proposal and will not be considered by LSN.
- 4.7. LSN and the Foundation will not be responsible for any proposal that is delivered to any address other than that provided in Section 3 of this RFP.
- 4.8. If a contract is to be awarded as a result of this Request for Proposal, it will be awarded to the proponent whose proposal, in LSN's opinion, provides the best potential value, is capable in all respects of performing fully the contract requirements, and has the integrity and reliability to assure performance of the contract obligations.
- 4.9. In the event of any inconsistency between this RFP and the ensuing contracts for the services, the contracts shall govern. Both this RFP and the contract shall be governed by the laws of Nunavut and applicable laws of Canada.
- 4.10. The resulting contracts will contain the relevant provisions of this RFP and the accepted proposal as well as such other terms as may be mutually agreed upon, whether arising from the accepted proposal or as a result of any negotiations prior or subsequent thereto. LSN reserves the right to negotiate modifications with any proponent who has submitted a proposal.
- 4.11. Any amendment made to this RFP will be issued in writing and posted on the LSN website. LSN may reject any proposal as non-responsive if it does not provide all information requested by this RFP and any addenda. LSN may waive any deficiencies considered by LSN, in its sole discretion, to be non-material. Proponents are responsible for any requirements set out in any addenda to the RFP. LSN may contact

a proponent any time after the submission of a proposal for the limited purpose of clarifying information contained in the proposal.

- 4.12. An internal LSN evaluation committee will review each proposal. LSN reserves the exclusive right to determine the qualitative aspects of all proposals relative to the evaluation criteria. LSN has no obligation to discuss with proponents its decisions regarding any qualitative aspects of proposals.
- 4.13. Proposals will be evaluated as soon as practicable after the Closing Date.
- 4.14. No detail of any proposal will be made public. LSN will announce the name of the successful proponent after the signing of a contract following this RFP.
- 4.15. By submitting a proposal, the proponent consents to the copying of its proposal to facilitate its evaluation, and warrants that such copying will not violate the rights of any third parties. The proposal and accompanying documentation submitted by the proponents become the property of LSN and will not be returned to the respective proponents.
- 4.16. Submitted proposals may not be amended but may be withdrawn on written notice to LSN by no later than 5:00:59 PM Iqaluit local time (Eastern) on the Closing Date.
- 4.17. All proponents will be advised whether or not they were successful within one month of the Closing Date.

5. PROPOSAL REQUIREMENTS AND EVALUATION

The proposal shall include all the information required to score the proposal, including the cost-competitiveness component.

5.1. Proposal Guidelines

The proposal should:

- Include a cover letter no more than 2 pages
 - identifying the proponent, including legal name and address,
 - identifying and signed by the people who prepared the proposal, including their titles, and
 - identifying a contact person responsible to answer questions regarding the proposal's contents.
- If the proposal or any part of the proposal is submitted electronically, the email or the hard copy covering letter must include a statement that the proponent represents and warrants, to the best of their knowledge, that their electronic submissions are free of disabling mechanisms and viruses.
- Describe the team members and their qualifications and experience.
 - Identify key personnel to be involved in the project, and ensure their roles and responsibilities are clearly defined.
 - Identify a team leader and clearly establish lines of communication within the team, and with LSN and LFN.
 - Personal resumes should be limited to not more than 2 pages per person.
- Describe methodology and timelines.
 - Identify points at which LSN/the Foundation involvement is required, and the type of involvement
 - As northern travel can add significantly to price, the proposal should discuss the likelihood of travel being required.
- Set out proposed price or pricing, including timing of invoicing.
- Optional: Value added to the organization: Set out any proposed additional advice, service or other contribution to LSN or the Foundation, or the goals of access to justice or public legal education.
- Optional: The proposal may include up to two letters of reference.

5.2. Mandatory Requirements

The proponent must be, or the proponent team must be led by, a Chartered Professional Accountant in good standing with the Organization of Chartered Professional Accountants of the Northwest Territories and Nunavut (CPA NWT/NU) with “Audit Engagement” status on the online list of that organization as it stands as of 5:00:59 PM Iqaluit local time (Eastern) on the Closing Date.

If the proposal or any part of the proposal is submitted electronically, the email or the hard copy covering letter must include a statement that the proponent represents and warrants, to the best of their knowledge, that their electronic submissions are free of disabling mechanisms and viruses. No electronic submissions will be opened unless accompanied by that representation and warranty.

5.3. Evaluation of Proposals

An evaluation team will score the proposals according to the following weighting:

Cost competitiveness	50%
Project Team and Related Experience	25%
Methodology	15%
Value Added	5%
References	5%
Total	100%

In those categories, scoring will be affected by the factors set out below.

Cost Competitiveness

LSN and LFN value predictability as well as low hourly rates. Proponents are encouraged to propose flat fees or other alternative billing arrangements.

Proponents who do not propose flat fees may give non-binding estimates, and those should be clearly indicated as such.

As travel can significantly impact cost, the proposal must deal with the likelihood of travel cost and how both the time and cost of travel would be handled.

Pricing should include consideration of breaking out audited statements for LSN’s federally-funded research project.

Project Team and Related Experience

- Auditing experience, both individually and as a team
- Experience with regulatory agencies
- Experience with small unsophisticated non-profits
- Experience in Nunavut

Methodology

- Clarity around communication with, and involvement of LSN/LFN in the process
- Well thought-out and tested
- Roles, timelines and lines of communication
- The likelihood of travel being involved (and resulting cost)
- Compliance with Generally Accepted Accounting Principles for audits.

Value Added

Any proposed additional advice, service or other contribution to LSN or the Foundation – such as strategic planning, or change management advice - or to the goals of access to justice or public legal education.

References

Letters of reference should set out a client's comments with respect to ease of communication, adherence to timelines, reliability, and lack of administrative friction generally.

Proponents who have previously served LSN or the Foundation may, but need not, supply such a letter; LSB will consult its own staff and records.

6. CONTRACT

Contract terms will be negotiated with the successful proponent, but will include a requirement for appropriate professional liability insurance.

Attached: LSN Audited Financial Statements year ending December 2018.

LAW SOCIETY OF NUNAVUT
FINANCIAL STATEMENTS
DECEMBER 31, 2018

**LAW SOCIETY OF NUNAVUT
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DECEMBER 31, 2018**

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Chartered Professional Accountants

Rankin Inlet
PO Box 147, Rankin Inlet, NU, X0C 0G0
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Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Iqaluit, Nunavut
May 28, 2019


Chartered Professional Accountants

LAW SOCIETY OF NUNAVUT
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>General Fund</u>	<u>Assurance Fund</u>	<u>Liability Fund</u>	<u>2018</u>	<u>2017</u>
REVENUES					
Application, admission and other fees	\$ 21,207	\$ 0	\$ 0	\$ 21,207	\$ 32,810
Levies	0	41,042	79,727	120,769	116,632
Investment income	2,795	2,795	434	6,024	3,679
Membership fees	504,139	0	0	504,139	474,150
Restricted appearance fees	32,900	0	0	32,900	42,250
Access to Justice program grant (Note 3)	40,000	0	0	40,000	38,167
Nunavut Law Foundation grant	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,000</u>
	<u>601,041</u>	<u>43,837</u>	<u>80,161</u>	<u>725,039</u>	<u>710,688</u>
EXPENSES					
Access to Justice program expenses	9,720	0	0	9,720	38,341
Advertising	10,233	0	0	10,233	0
AGM and meetings	29,480	0	0	29,480	25,274
Equipment	4,498	0	0	4,498	3,044
CLIA assurance premium	0	4,998	0	4,998	5,398
CLIA insurance premium	0	0	82,323	82,323	80,900
Interest and bank charges	841	73	72	986	1,378
Memberships, dues and licences	37,933	0	0	37,933	21,371
Office and postage	22,914	0	0	22,914	23,787
Professional fees	84,382	1,900	0	86,282	53,245
Rent	56,113	0	0	56,113	58,079
Salaries and benefits	354,477	0	0	354,477	302,587
Telecommunications	12,992	0	0	12,992	12,447
Travel	<u>17,783</u>	<u>0</u>	<u>3,666</u>	<u>21,449</u>	<u>22,349</u>
	<u>641,366</u>	<u>6,971</u>	<u>86,061</u>	<u>734,398</u>	<u>648,200</u>
EXCESS REVENUES (EXPENSES)	<u>\$ (40,325)</u>	<u>\$ 36,866</u>	<u>\$ (5,900)</u>	<u>\$ (9,359)</u>	<u>\$ 62,488</u>

LAW SOCIETY OF NUNAVUT
STATEMENT OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Unrestricted</u>	<u>Restricted</u>			
	<u>General Fund</u>	<u>Assurance Fund</u>	<u>Liability Fund</u>	<u>2018</u>	<u>2017</u>
BALANCE, OPENING	\$ 536,557	\$ 620,318	\$ 198,497	\$ 1,355,372	\$ 1,292,884
Excess revenues (expenses)	<u>(40,325)</u>	<u>36,866</u>	<u>(5,900)</u>	<u>(9,359)</u>	<u>62,488</u>
BALANCE, CLOSING	<u>\$ 496,232</u>	<u>\$ 657,184</u>	<u>\$ 192,597</u>	<u>\$ 1,346,013</u>	<u>\$ 1,355,372</u>

**LAW SOCIETY OF NUNAVUT
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2018**

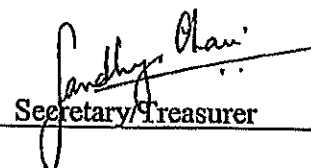
	<u>General Fund</u>	<u>Assurance Fund</u>	<u>Liability Fund</u>	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>					
CURRENT					
Cash and cash equivalents	\$ 685,392	\$ 558,659	\$ 61,529	\$1,305,580	\$1,339,354
Accounts receivable	46,365	0	0	46,365	7,714
Prepaid expenses	9,389	2,380	41,123	52,892	52,675
Inter-fund receivable (payable)	<u>(186,090)</u>	<u>96,145</u>	<u>89,945</u>	<u>0</u>	<u>0</u>
	<u>\$ 555,056</u>	<u>\$ 657,184</u>	<u>\$ 192,597</u>	<u>\$1,404,837</u>	<u>\$1,399,743</u>
<u>LIABILITIES</u>					
CURRENT					
Accounts payable and accrued liabilities (Note 4)	\$ 53,854	\$ 0	\$ 0	\$ 53,854	\$ 41,088
Due to Nunavut Law Foundation	<u>4,970</u>	<u>0</u>	<u>0</u>	<u>4,970</u>	<u>3,283</u>
	<u>58,824</u>	<u>0</u>	<u>0</u>	<u>58,824</u>	<u>44,371</u>
<u>FUND BALANCES</u>					
RESTRICTED	0	657,184	192,597	849,781	818,815
UNRESTRICTED	<u>496,232</u>	<u>0</u>	<u>0</u>	<u>496,232</u>	<u>536,557</u>
	<u>496,232</u>	<u>657,184</u>	<u>192,597</u>	<u>1,346,013</u>	<u>1,355,372</u>
	<u>\$ 555,056</u>	<u>\$ 657,184</u>	<u>\$ 192,597</u>	<u>\$1,404,837</u>	<u>\$1,399,743</u>

Contingent liabilities (Note 4)

Commitments (Note 5)

APPROVED BY THE BOARD:

 President

 Secretary/Treasurer

**LAW SOCIETY OF NUNAVUT
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>2018</u>	<u>2017</u>
OPERATING ACTIVITIES		
Excess (Deficiency) of Revenues over Expenditures	\$ (9,359)	\$ 62,488
Cash provided by (used for) changes in non-cash working capital:		
Accounts receivable	(38,651)	(7,714)
Due to (from) Nunavut Law Foundation	1,687	1,926
Prepaid expenses	(217)	(1,619)
Accounts payable and accrued liabilities	12,766	(887)
Deferred grant revenue	<u>0</u>	<u>(38,167)</u>
INCREASE (DECREASE) IN CASH	(33,774)	16,027
CASH AND CASH EQUIVALENTS, OPENING	<u>1,339,354</u>	<u>1,323,327</u>
CASH AND CASH EQUIVALENTS, CLOSING	<u>\$ 1,305,580</u>	<u>\$ 1,339,354</u>
Represented by:		
Cash	\$ 599,085	\$ 638,883
Cash equivalents	<u>706,495</u>	<u>700,471</u>
	<u>\$ 1,305,580</u>	<u>\$ 1,339,354</u>

**LAW SOCIETY OF NUNAVUT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018**

1. NATURE OF THE ORGANIZATION

The Law Society of Nunavut is incorporated under the *Legal Profession Act* of Nunavut. The purpose of the Society is to provide services to the legal profession in Nunavut. The main services are admission, discipline and education.

The Society is a not-for-profit organization and is exempt from income tax under Sec. 149(1)(l) of the *Income Tax Act* (Canada).

2. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies followed by the Society are in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

(a) Use of Estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Actual results could differ from those estimates.

(b) Financial Instruments

The Society initially measures its financial assets and financial liabilities at fair value. The Society subsequently measures all its financial assets and financial liabilities at amortized cost, except for derivatives and equity securities quoted in an active market, which are measured at fair value.

Financial assets measured at amortized cost include cash and cash equivalents, and accounts receivable. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, and due to Nunavut Law Foundation.

It is management's opinion that the Society is not exposed to significant interest, currency or credit risks arising from these financial instruments unless otherwise noted.

**LAW SOCIETY OF NUNAVUT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018**

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(c) Fund Accounting

The Society follows the restricted fund method of accounting for contributions.

The General Fund accounts for the Society's program delivery and administrative activities.

The Assurance Fund reports only restricted funds to be used in conjunction with any defalcation claims that may be made against a member and expenses related to the assurance of compliance.

The Liability Fund reports only restricted funds to be used in conjunction with member liability insurance in relation to error and omission liability.

(d) Revenue Recognition

Fees and levies are recognized as revenue in the period in which they are received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

Restricted contributions related to general operations are recognized as revenue in the year in which the related expenses are incurred. Restricted contributions related to the Assurance Fund are recognized as revenue in the Assurance Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Restricted contributions related to the Liability Fund are recognized as revenue in the Liability Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Unrestricted contributions are recognized in the general fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

(e) Contributed Services

Volunteers contribute a significant number of hours to the Society in carrying out its service delivery activities. Due to the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

(f) Equipment

Equipment is recorded at cost. Amortization is provided annually at rates calculated to write-off the assets over their estimated useful lives. The threshold for capitalization has been set at \$5,000, accordingly all purchases less than the threshold have been expensed.

**LAW SOCIETY OF NUNAVUT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018**

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(g) Allocation of Expenditures

Direct expenditures which are wholly attributable to a specific program are charged directly to the appropriate program. In circumstances where expenditures are not wholly attributable to a specific program these expenditures are allocated amongst the programs based on management's estimates of the time, effort and resources required to support these activities.

(h) Cash and Cash Equivalents

Cash and cash equivalents are comprised of bank account balances net of outstanding cheques and short term highly liquid investments that are readily convertible to cash. Short term investments are recorded at the lower of cost or market value.

3. ACCESS TO JUSTICE PROGRAM GRANT

During the year, the Society procured a grant from the Law Foundation of Ontario to fund a research project and awareness campaign for access to justice for family violence in Nunavut. This provided under the mandate of the Access to Justice program.

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Included in the accounts payable and accrued liabilities balance is \$8,558 receivable (2017 - \$1,474 payable) relating to government remittances.

5. CONTINGENT LIABILITIES

Insurance

The Canadian Lawyers Insurance Association ("CLIA") is a reciprocal insurance exchange established to provide professional liability insurance for the legal profession. The likelihood of a retroassessment call is not determinable at this time. If a retroassessment is called, it will be recorded as an expense in the year in which it occurs.

6. COMMITMENTS

The Society has an agreement to lease office space at a base rent of \$4,410 per month. The lease expires January 1, 2020.

7. COMPARATIVE AMOUNTS

Certain 2017 financial statement amounts have been reclassified to conform to the financial statement presentation adopted in the current year.

