
Novi Community School District

Report to the Board of Education

June 30, 2019



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To the Board of Education
Novi Community School District

We have recently completed our audit of the basic financial statements of Novi Community School District (the "School District") as of and for the year ended June 30, 2019. In addition to our audit report, we are providing the following results of the audit, other comments and recommendations, and informational items that impact the School District:

	<u>Page</u>
Results of the Audit	1-5
Other Comments and Recommendations	6-7
Informational Items	8-15

We are grateful for the opportunity to be of service to Novi Community School District. We would also like to extend our thanks to Ms. Jill Minnick, Ms. Deanna Wheeler, and the entire business office for their assistance and preparedness during the audit. We recognize that preparing for the audit is carried out in addition to your staff's normal daily activities. Should you have any questions regarding the comments in this report, please do not hesitate to call.

Plante & Moran, PLLC

October 9, 2019

Results of the Audit

October 9, 2019

To the Board of Education
Novi Community School District

We have audited the financial statements of Novi Community School District (the "School District") as of and for the year ended June 30, 2019 and have issued our report thereon dated October 9, 2019. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated July 15, 2019, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of the School District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Our audit of the School District's financial statements has also been conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. Under *Government Auditing Standards*, we are obligated to communicate certain matters that come to our attention related to our audit to those responsible for the governance of the School District, including compliance with certain provisions of laws, regulations, contracts, grant agreements, certain instances of error or fraud, illegal acts applicable to government agencies, and significant deficiencies in internal control that we identify during our audit. Toward this end, we issued a separate letter dated October 9, 2019 regarding our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our letter about planning matters, dated July 15, 2019.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the School District are described in Note 2 to the financial statements.

No new accounting policies were adopted, and the application of existing policies was not changed during 2019.

We noted no transactions entered into by the School District during the year for which there is a lack of authoritative guidance or consensus.

We noted no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were the School District's share of the Michigan Public School Employees' Retirement System (MPERS) net liabilities for the pension and other postemployment benefit (OPEB) plans recorded on the government-wide statements related to Governmental Accounting Standards Board (GASB) Statement Nos. 68 and 75, respectively. The School District's estimates as of June 30, 2019 were \$138,583,097 and \$36,628,054 for the pension and OPEB plans, respectively, based on data received from the Office of Retirement Services. We evaluated the key factors and assumptions used to develop the accounting estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Disagreements with Management

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.

We are pleased to report that no such disagreements arose during the course of our audit.

To the Board of Education
Novi Community School District

October 9, 2019

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We did not detect any misstatements as a result of audit procedures.

Significant Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the School District, and business plans and strategies that may affect the risks of material misstatement, with management each year prior to our retention as the School District's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition of our retention.

As required by 2 CFR Part 200, we have also completed an audit of the federal programs administered by the School District. The results of that audit are provided to the those charged with governance in our report on compliance with requirements applicable to each major program and on internal control over compliance in accordance with 2 CFR Part 200 dated October 9, 2019.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 9, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

To the Board of Education
Novi Community School District

October 9, 2019

This information is intended solely for the use of the Board of Education and management of Novi Community Schools District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Plante & Moran, PLLC



Laura K. Claeys, CPA
Partner



Christopher Geck
Senior Manager

Other Comments and Recommendations

Novi Community School District

Other Comments and Recommendations

We commend the business office, especially Jill Minnick and Deanna Wheeler, for the assistance, responsiveness, and receptiveness displayed during the audit process. Their level of professionalism and that of the entire team ensured that the audit was completed in a timely fashion.

As the result of our audit procedures for the year ended June 30, 2019, we offer the following comment and recommendations for your review and consideration:

- **Comment - Construction Transactions** - As previously discussed with the finance committee, the School District engaged another CPA firm to review the transactions associated with the Sinking Fund and the 2017 Capital Projects Funds for the year ended June 30, 2019. Their agreed-upon procedures letter indicated all transactions were in compliance with Section 1212(1) (Sinking Fund) or Section 1351(a) (2017 Capital Projects Funds) of the Revised School Code and the Revised Bulletin for School District Audits of Bonded Construction Funds and Sinking Funds in Michigan.
- **Recommendation - Segregation of Duties** - We offer the following recommendation to the School District as it relates to areas in which segregation of duties could be strengthened, but will need to be balanced with district resources and capacity:
 - Certain school district key employees are "super users" for the finance system. They have access to nearly all levels of the financial system, which allows them to initiate transactions, add vendors, perform certain payroll tasks, process transactions, and execute payments in the form of checks. The School District has certain detective controls in place to mitigate the lack of segregation of duties caused by having this access. Additionally, we recommend:
 - That at least annually the levels of system access for all personnel be reviewed for (1) continued need and (2) changing responsibilities.
 - System generated "vendor change edit reports" should be reviewed by at least two individuals, and documentation of the review should be maintained. Additionally, the School District should investigate if the software will allow for a report that will also highlight newly created vendors in the accounting system.
 - While we did not identify any accounts that were not reconciled, we recommend that the School District maintain documentation to verify who reviewed the reconciliations and when (date/time stamp).

Informational Items

State Aid Funding

State Aid and the Foundation Allowance

With a new governor comes new funding priorities. The governor has laid out her executive recommendations, which include a comprehensive plan to fund roads and school funding improvements. These initiatives created significant discussion and encouraged the Legislature to develop its own plans and strategies. This meant that Michigan schools began the July 1, 2019 budget year without knowing what their funding levels would be for the 2019-2020 school year. It also meant a lack of clarity surrounding which initiatives would survive the legislative process and whether any new initiatives would be funded, which limited the ability to plan and staff for these initiatives accordingly. Districts were required to use the best information at hand to estimate what funding levels might be in place in order to develop annual budgets. As a result, districts will be required to revisit budget assumptions once the State of Michigan finalizes its funding plan for public schools. Factors continuing to impact school funding include the level of increase for the foundation allowance; additional funding boosts for districts at the minimum foundation; the student count blending formula; resources dedicated to assisting with funding the School District's retirement/postretirement healthcare obligation (MPERS), including implications from changes in plan assumptions and costs incurred from changes to retirement system programs; and what, if any, supplemental funding is provided based on the School Finance Collaborative recommendations.

2018-2019 Foundation: For the 2018-2019 fiscal year, the base foundation increased by \$120, from \$8,289 to \$8,409. The State continued its use of the "2X formula," providing districts at the minimum foundation with an increase of \$240 per pupil to \$7,871. The School District's foundation allowance was increased to \$8,719 (an increase of \$124). In 2011, the foundation allowance for school districts was cut \$470 per pupil as a budget balancing action. For comparison purposes, districts at the minimum foundation allowance have now finally recovered those cuts, and districts near the base foundation are close to full restoration. In the 2018-2019 State Aid Act, a minimum funding provision continued (Section 20f). This section recognizes that the funding shift toward paying the growing MPERS expense could significantly harm some districts. This categorical guarantees at least a \$25 per pupil increase after taking into account the funding changes. In an attempt to consider the fact that educating high school students is more costly than those of lower grades, an additional \$25 per high school pupil allocation was created in 2017-2018 and continued for 2018-2019.

2019-2020 Funding: For the 2019-2020 fiscal year, the base foundation increases by \$120, from \$8,409 to \$8,529 with the bills signed on the last day of the State's fiscal year. During the legislative process, the Legislature debated whether the "2X formula" should continue and what the funding range should be. Ultimately, the State Aid Act amendment included the "2X formula," with a range of increase from \$120 to \$240 per pupil. Using this formula, the minimum foundation allowance increases by \$240 per pupil to \$8,111, and the base foundation increases to \$8,529.

Novi Community School District

Informational Items (Continued)

Pupil Membership Blend for 2018-2019 and 2019-2020: The method for counting students for 2018-2019 used calendar year counts with a weighting of 90 percent of the fall count and 10 percent of the February count. The 2018 calendar year counts were used to for the 2018-2019 fiscal year funding. It is expected that this methodology will continue for 2019-2020

MPSERS Cost Support: Retirement system contributions are a significant part of the School District's labor costs. During 2018-2019, the contribution rate the School District is required to pay continued to rise, though the growth rate has slowed. In addition, as a result of PA 92, the program offerings have changed and increased in complexity. The School District has no ability to influence the rate and no choice regarding its participation in the program. To aid the School District in meeting its obligation, the 2018-2019 State Aid Act continued to include several funding sources to help pay for some of the increased cost. Each categorical aid section is formula driven using the School District's MPSERS payroll participation data, and each is designed to support a specific cost factor in the retirement contribution. Funding is provided in three separate sections of the State Aid Act: Sections 147a, 147c, and 147e. The School District received a total of \$551,347 in 147a1, \$435,919 in 147a2, \$5,106,863 in 147c1, and \$84,419 of 147e categorical aid to help offset the impact of its retirement costs. Both governor and legislative proposals included these categoricals for 2019-2020. In general terms, this means that the total cost of the retirement system contributions in 2018-2019, representing approximately 39 percent of covered payroll, is recognized as an expenditure in the School District's financial statements along with related revenue that was previously considered state support to the system. The net effect is that the School District is responsible for approximately a 27 percent contribution to the retirement system. The School District budgeted for additional state revenue and additional retirement expenditures in order to accommodate this funding mechanism, but may encounter some budget variances due to the fact that the state revenue provided is based on prior year school district payroll information, and some amounts were adjusted with the August 2019 state aid payment.

Many factors influence the retirement rate. Two significant factors include rate of return and employee benefit elections. The assumed rate of return within the retirement plan decreased from 7.5 percent to approximately 7.05 percent. When this assumption is reduced, it has the net effect of increasing the value of the retirement obligation for the plan. This then increases the required contributions to fund the plan. For staff hired on or after February 1, 2018, the default employee election is the defined contribution (DC) plan; however, an employee can elect the hybrid plan within a specified time frame. District contributions and state support are also modified for employees electing the new DC plan. This benefit election changes the School District's cost of the benefit for employees new to the retirement system beginning in February 2018. To offset some of the additional cost, funding is provided under Section 147e.

Novi Community School District

Informational Items (Continued)

Other State Aid Act Changes Impacting 2018-2019

Overall, 2018-2019 State Aid Act amendments did not include significant new program initiatives. Several changes of note impacting the School District 2018-2019 revenue include the following:

Partnership Model: Section 21h provided funding to assist districts assigned by the Michigan Department of Education (MDE) to participate in a partnership to improve student achievement, including funds for professional development, increased instructional time, mentors, and other costs impacting student achievement. The requirements were updated for 2018-2019, allowing the state superintendent to waive burdensome administrative rules for partnership districts and to require districts to include the crafting of goals that put students on track to meet or exceed grade level proficiency. The Partnership Model appears to be the primary approach to assist underperforming districts.

Student Assessment Changes: The grades that take the summative science test were changed from fourth and seventh grades to fifth and eighth grades. New state funding for a kindergarten entry observation tool was provided that also added requirements for the summative assessments for math and ELA to be aligned to the PSAT. In addition, conditioned reimbursement was set for benchmark assessments on districts choosing one benchmark and using it for at least three years. These provisions were discussed in Sections 102d, 104, and 104c of the 2018-2019 State Aid Act amendments.

Support from the State's General Fund: Since the adoption of Proposal A, the State's General Fund has provided support to the School Aid Fund. For the last several years, the level of General Fund support has continued to fall. For 2018-2019, the trend continued with a \$60 million reduction in support. On a statewide basis, the reduction in support equates to approximately \$40 per student.

Transparency Reporting Requirements: These content posting requirements continue and include, but are not limited to, deficit elimination plans, enhanced deficit elimination plans, district credit card information, budget information, procurement and reimbursement policies, and out-of-state travel information. Transparency reports must be updated on the district's website within 15 days of the change.

State Aid Planning Considerations for 2019-2020 and Beyond

Michigan's economy is growing steadily, and continued growth is expected, but at a slower pace based on the May 2019 Revenue Estimating Conference predictions. A new governor has brought revised priorities for education and for state operations. The State's budget process demonstrates that state leaders are struggling with how best to address the State's policy needs. This struggle directly impacts the level of school funding, the allocation of school funding resources, and the educational initiatives. With the results of the 2019-2020 state budget process, it is likely that there will continue to be strains placed on the School Aid Fund resources. How these issues are worked through the legislative process will have a direct impact on the School District's near-term and long-term funding structures. Careful review of the of the State's budget priorities and budget development process are essential as the School District continues to craft its plans for delivery of educational services.

The turbulence surrounding the development of the 2019-2020 State Aid Act amendments suggests careful planning will continue to be key for the School District to create a cost structure that is sustainable. The use of budget modeling is essential, especially as the School District looks to determine actual state funding available to fund regular education operations, as well as funding for specific initiatives. During the budget planning process, it is important to segregate resources required to fund specific activities, such as federal funding, special education, At-Risk, and even the enhancement millage, when assessing the resources available to fund continuing operations. Especially when facing a changing landscape of the State's priorities, we recommend the School District fully analyze the projected revenue assumptions to estimate resources available to fund operations when entering into multiyear expenditure agreements.

Fund Balance

It is important for a School District to maintain an appropriate level of fund balance. We believe that the benefit of the School District maintaining an appropriate amount of fund balance allows the School District the ability to maintain its current level of programs while being able to meet unforeseen circumstances, like the implementation of state aid funding changes or a significant change in enrollment. This becomes especially important due to the funding caps imposed by school finance reform; increasing retirement and healthcare costs; other cost pressures the School District is facing, including cash flow needs due to the fact approximately 18 percent of the School District's state aid is received after the school year has ended; and concerns over the allocation of resources within the School Aid Fund in the future and the fact that the State is increasing its monitoring of each school district's financial health, including implications from the early warning requirements.

Fund balance is often viewed by financial statement readers as a percentage of total expenditures (excluding transfers out). During the 2018-2019 school year, the School District's General Fund revenue exceeded expenditures by approximately \$700,000. This resulted in increasing the General Fund total fund balance to approximately \$12.4 million at June 30, 2019 and equal to approximately 15.8 percent of General Fund expenditures. The portion of General Fund fund balance that is classified as unassigned is \$9,224,097, which is equal to approximately 11.7 percent of General Fund expenditures. We commend the board and the administration for their careful consideration of balancing current needs with the long-term planning for the School District's future needs. School districts throughout the state have been faced with an enormous amount of pressure. The cost to educate a child has outpaced the level of funding increases that districts are receiving each and every year, leaving districts with many tough decisions to make and opportunities to be creative in how they operate.

Single Audit Update - Changes to Auditor Required Testing and Data Collection Forms

The 2019 Compliance Supplement has been released. This supplement is issued as one stand-alone document and includes significant and extensive changes this year compared to recent years. The 2019 Compliance Supplement will be effective for audits of fiscal years beginning after June 30, 2018. Appendix V of the 2019 Compliance Supplement identifies all changes at a high level and identifies specific programmatic changes by CFDA number. The most significant change implemented is the six-requirement mandate, in which the Office of Management and Budget (OMB) requires agencies to limit compliance requirements subject to the compliance audit to six per program or cluster included in the 2019 Compliance Supplement. For "counting" purposes, the requirements relating to (a) activities allowed and unallowed and (b) allowable costs and cost principles are counted as one requirement. It is important to note that auditees are still required to comply with all applicable grant regulations. While auditees may experience some relief in preparing for the audit, facts and circumstances of each grant will dictate the level of relief.

Novi Community School District

Informational Items (Continued)

The new 2019 data collection form (DCF) has been issued and is effective for period ending dates in 2019 through 2021. This form is very important, as it is the key document reporting federal program grants, auditor opinions, grants tested, and now detailed footnotes and findings to the federal government. A summary of changes to the DCF this year are as follows:

- The collections system now allows all respondents to enter the federal awards and notes to the SEFA prior to the end of their fiscal period and the audit work being conducted. Once this information is entered, users may generate a customizable SEFA and notes to the SEFA from the system to include in their reporting package.
- Part II, Item 2 will be used to provide the notes to the SEFA, including a description of the significant accounting policies used in preparing the SEFA, whether the auditee elected to use the *de minimis* cost rate, and any additional notes included in the reporting package, excluding charts, tables, or footnotes.
- Part III, Item 5 will be used to collect the full, detailed text of any audit findings exactly as it appears in the schedule of findings and questioned costs (2 CFR 200.516(b)), excluding charts, tables, or footnotes. This information is now being collected at the request of federal agencies for audit finding resolution purposes.
- Part IV will be used to collect the full, detailed text of the corrective action plan exactly as it appears in the auditee's corrective action plan (CAP) (2 CFR 200.511(c)), excluding charts, tables, or footnotes. This information is now being collected at the request of federal agencies for audit finding resolution purposes.

GASB Statement No. 84 - Fiduciary Activities

GASB Statement No. 84, *Fiduciary Activities*, is effective as of July 1, 2019. The statement establishes criteria for identifying fiduciary activities of all state and local governments. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. The statement was issued because it was determined by the GASB that there was divergence in practice between governments in what was being reported in a fiduciary fund. This statement was designed to provide a principles-based approach that governments could apply against their situation to determine if certain activity should be reported in a fiduciary fund. The statement also establishes and defines four types of fiduciary funds: pension trust funds, investment trust funds, private purpose trust funds, and custodial funds. The School District will have to apply the new principles-based rules from this statement to determine if more or less reporting will be required related to fiduciary activities that may exist upon implementation of this standard, including the potential that certain activities could be reported as a new special revenue fund.

This statement is significant for districts, as most districts have some form of fiduciary-type activities. The Michigan Department of Education and, specifically, the 1022 subcommittee developed additional implementation guidance released in March in order to assist in ensuring consistent application amongst districts. The additional guidance focuses primarily on custodial funds, private purpose trust funds, and the newly created special revenue governmental fund: Fund 29. The standard has created a number of legal and operational questions surrounding allowable and unallowable activities if accounted within a special revenue fund, accounting for wage-related activities if funds are used to pay employees from the accounts, and revising board policies. While it is not expected that additional guidance relating to these matters will be provided, consultation with district legal counsel is encouraged. This new governmental accounting standard is effective as of July 1, 2019, and, therefore, the School District is required to work through implementing the various process and reporting changes prior to June 30, 2020.

Potential Significant Changes in the Future to the Financial Reporting Model for Schools

Under the current Governmental Accounting Standards Board standards, school districts have been reporting using the current framework for approximately 18 years. While the current financial statement presentation has worked, the GASB is looking to improve its effectiveness for all governments.

In the fall of 2018, the GASB issued certain preliminary views (or PV), which were titled "Financial Reporting Model Improvements" and "Recognition of Elements of Financial Statements." PVs are issued as part of the initial steps that the GASB takes before issuing a new financial reporting standard or modification to an existing standard.

These preliminary views would have a significant impact on the accounting and financial reporting for school districts. Currently, school districts account for activity in the funds using the "modified accrual" basis of accounting. The PVs argue that, under the current model, there is no sufficient framework that ensures that governmental entities are consistently reporting similar types of transactions in their financial statements. They also argue that the "time period" looked at for certain transactions in fund accounting is too short and that the current method has too many "piecemeal" guidance points, rather than a conceptual framework against which transactions can be applied in order to determine the correct accounting. Some of the proposed changes in the PV (which are significantly different compared to the current model) include the following:

- Requiring additional information in the management's discussion and analysis (MD&A)
- Requiring a statement of cash flows for governmental-type funds (currently only required for enterprise-type funds)
- In the budget to actual statements, requiring a column that would show the variances between the original and amended budget
- In the fund-based statements:
 - Significant terminology changes
 - Alternative 1: GASB to attempt to list out all possible transactions and then attempt to provide guidance on how/when to account for them in the funds
 - Alternative 2: GASB to adopt a framework that would help to define "short term." The School District would then apply the transaction against the framework to determine how/when to account for it in the fund-level financial statements.

Novi Community School District

Informational Items (Continued)

- Under either alternative, there would likely be significant changes to when certain transactions are being accounted for in the funds. A typical example would be revenue recognition. Under today's rules, if a receivable is not collected within 60 days of the school district's year end, then the related revenue, generally, must be deferred until the following year. Under the proposed changes, the revenue can be recognized in the current period as long as it will be collected within one year of the current period end. In this example, revenue in the funds may be recognized sooner in the proposed new model, as compared to the current model.

When a PV is issued, there is typically a stated time period in which the GASB will accept written comments from the public for its consideration. For these particular PVs, the public comment window closed on February 15, 2019. As a firm, Plante & Moran, PLLC provided a written response to the GASB regarding our initial thoughts on the proposed changes. We were also invited to testify in front of the GASB, during March 2019, regarding our written comments. Our responses considered the stakeholders of the School District, which include the Board of Education, community members, various state agencies, and the business office, in order to help ensure that any changes made to the financial reporting model will provide benefit to the stakeholders while balancing the consideration of resources that could be required for any future adoption should a final standard be issued. We will monitor any progression very closely, and, if a standard does ultimately get issued, we will work with your business office to ensure smooth and efficient adoption.

GASB Statement No. 87 - Leases

GASB Statement No. 87, *Leases*, is effective for the first time in the School District's June 30, 2021 financial statements. The statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows or outflows of resources based on payment provisions of the lease. The statement was issued to improve accounting and financial reporting for leases by governments. The statement establishes a single model for lease accounting for both lessees and lessors based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset on the lessee's government-wide financial statements, and a lessor is required to recognize a lease receivable and a deferred inflow of resources on the lessor's government-wide financial statements. Furthermore, there are additional financial statement disclosures required for the lessee and lessor as a result of the standard. The School District will have to identify and analyze all significant lease contracts to determine the lease asset and lease liability or deferred inflow or outflow of resources that will be required to be recognized upon implementation of the standard. This review should include all existing lease contracts and contracts that may have embedded lease arrangements that were not previously considered.