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**From:** Daniel Trujillo  
**Sent:** Monday, February 10, 2020 10:49 AM  
**To:** Elise Mignardot  
**Cc:**  
**Subject:** Item to considered for next weeks' Public Hearing

Good morning,

I just wanted to bring a point of a discussion heard at last month's Association of Counties Legislative Conference. During the Finance Affiliate meeting, there was a presentation that went over GASB 87, leases.

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Leases that fall under GASB 87 will be "capitalized" and the asset will be put on the entity's books. Please consider how this will be addressed in the Audit Rule. Currently, the Audit Rule requires a 30 day written notice if an entity desires to dispose of capital assets. Will the GASB 87 leased assets fall within this same requirement or should a different requirement be considered?

Food for thought that can be discussed at next weeks' public hearing if that is the appropriate place for it.

Best,

Daniel

