

Sample Company (demo)

Lease report pack

Jan 1, 2026 to Sep 30, 2026

Prepared October 13, 2026 with Crossfoot. Every figure is calculated by the Crossfoot engine; no figure is entered by hand.

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Tie-outs

Check	Difference	Result
Liability rollforward: opening + activity = closing	-	Ties
ROU asset rollforward: opening + activity = closing	-	Ties
Maturity analysis present value = liability rollforward closing	-	Ties
Liability rollforward closing = sum of lease balances	-	Ties
Liability rollforward opening = balances at December 31, 2025	-	Ties
Journal entries: debits = credits	-	Ties
Current + noncurrent lease liabilities = liability rollforward closing	-	Ties

Disclosure pack

Jan 1, 2026 to Sep 30, 2026. Tables for the leases footnote (ASC 842-20-50-4 to 50-6).

Lease cost

Component	Amount
Finance lease cost	
Amortization of right-of-use assets	23,559.09
Interest on lease liabilities	7,422.29
Operating lease cost	179,126.28
Short-term lease cost	1,800.00
Variable lease cost	3,150.00
Total lease cost	215,057.66

ASC 842-20-50-4. Short-term and variable costs are those recorded in the period's cost register.

Other information

Item	Amount
Cash paid for amounts included in the measurement of lease liabilities	
Operating cash flows from operating leases	160,237.44
Operating cash flows from finance leases	7,422.29
Financing cash flows from finance leases	27,227.71
Right-of-use assets obtained in exchange for new lease liabilities	
Operating leases	287,411.67
Finance leases	91,296.66
Weighted-average remaining lease term at September 30, 2026	
Operating leases	6.79 years
Finance leases	3.09 years
Weighted-average discount rate at September 30, 2026	
Operating leases	6.48%
Finance leases	6.75%
Net gain (loss) on lease modifications and terminations	-

Weighted-average remaining term is weighted by each lease's liability at the reporting date; the rate by each lease's remaining undiscounted payments (ASC 842-20-55-11 and 55-12).

Maturity of lease liabilities at September 30, 2026

Period	Operating leases	Finance leases	Total
12 months ending September 30, 2027	232,893.68	58,200.00	291,093.68
12 months ending September 30, 2028	239,730.22	58,200.00	297,930.22
12 months ending September 30, 2029	246,796.98	40,200.00	286,996.98
12 months ending September 30, 2030	239,701.34	22,200.00	261,901.34
12 months ending September 30, 2031	180,684.34	1,851.00	182,535.34
Thereafter	495,467.12	-	495,467.12
Total undiscounted lease payments	1,635,273.68	180,651.00	1,815,924.68
Less: imputed interest	(330,339.54)	(18,834.02)	(349,173.56)
Present value of lease liabilities	1,304,934.14	161,816.98	1,466,751.12

Undiscounted payments by year after the reporting date, reconciled to the lease liability (ASC 842-20-50-6).

Short-term and variable lease cost register

Date	Type	Description	Amount
2026-03-31	Variable	2025 CAM reconciliation, Suite 200	3,150.00
2026-06-30	Short-term	Storage unit, 6-month lease	1,800.00

Costs not in any lease liability: short-term leases kept off the balance sheet, and variable payments.

Balance sheet presentation

Lease liabilities at September 30, 2026, split into current and noncurrent portions.

Lease liabilities at September 30, 2026

Line item	Operating leases	Finance leases	Total
Current portion (due within 12 months)	153,174.53	49,130.86	202,305.39
Noncurrent portion	1,151,759.61	112,686.12	1,264,445.73
Total lease liabilities	1,304,934.14	161,816.98	1,466,751.12

Current portion: the reduction in each liability over the 12 months to September 30, 2027 (payments due less interest accruing), per company policy (Deloitte Roadmap, Leases, 14.2.1.1.2). ROU assets are noncurrent.

By lease

Lease	Classification	Current	Noncurrent	Total
Headquarters, Suite 200	Operating	48,475.00	193,028.17	241,503.17
Distribution warehouse, Tempe	Operating	81,752.42	893,264.45	975,016.87
Delivery trucks (4)	Operating	22,947.11	65,466.99	88,414.10
Forklifts, \$1 buyout	Finance	16,631.75	60,484.40	77,116.15
Server equipment	Finance	32,499.11	52,201.72	84,700.83

Presentation entry (reverse on the first day of the next period)

Account	Debit	Credit
Lease liability - operating	153,174.53	
Lease liability - operating, current portion		153,174.53
Lease liability - finance	49,130.86	
Lease liability - finance, current portion		49,130.86

Moves the current portion to its own line for the balance sheet. It is not part of the lease entries and is reversed at the start of the next period.

Lease liability rollforward

Jan 1, 2026 to Sep 30, 2026

Lease	Opening	New leases	Interest	Payments	Changes	Closing
Headquarters, Suite 200	-	265,041.97	11,461.20	(35,000.00)	-	241,503.17
Distribution warehouse, Tempe	1,029,617.76	-	49,036.55	(103,637.44)	-	975,016.87
Delivery trucks (4)	83,499.80	-	4,144.60	(21,600.00)	22,369.70	88,414.10
Forklifts, \$1 buyout	88,748.03	-	5,018.12	(16,650.00)	-	77,116.15
Server equipment	-	100,296.66	2,404.17	(18,000.00)	-	84,700.83
Total	1,201,865.59	365,338.63	72,064.64	(194,887.44)	22,369.70	1,466,751.12

Opening + new leases + interest - payments +/- changes = closing. Changes are modifications, remeasurements and terminations. Difference from the identity: 0.00.

ROU asset rollforward

Jan 1, 2026 to Sep 30, 2026

Lease	Opening	New leases	Amortization	Changes	Closing
Headquarters, Suite 200	-	256,541.97	(33,546.00)	-	222,995.97
Distribution warehouse, Tempe	952,773.72	-	(63,482.53)	-	889,291.19
Delivery trucks (4)	83,499.80	-	(17,455.40)	22,369.70	88,414.10
Forklifts, \$1 buyout	89,719.11	-	(6,842.97)	-	82,876.14
Server equipment	-	100,296.66	(16,716.12)	-	83,580.54
Total	1,125,992.63	356,838.63	(138,043.02)	22,369.70	1,367,157.94

Opening + new leases - amortization +/- changes = closing. Changes are modifications, remeasurements and terminations. Difference from the identity: 0.00.

Maturity analysis

Undiscounted lease payments remaining at September 30, 2026, reconciled to the lease liability.

Period	Operating leases	Finance leases	Total
12 months ending September 30, 2027	232,893.68	58,200.00	291,093.68
12 months ending September 30, 2028	239,730.22	58,200.00	297,930.22
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Less: imputed interest	(330,339.54)	(18,834.02)	(349,173.56)
Present value of lease liabilities	1,304,934.14	161,816.98	1,466,751.12

Undiscounted payments by year after the reporting date, reconciled to the lease liability (ASC 842-20-50-6).

Journal entries

Jan 1, 2026 to Sep 30, 2026

Summary entry for the period

Account	Debit	Credit
Lease cost - operating	179,126.28	
ROU asset - operating	164,427.74	
Interest expense - finance lease	7,422.29	
Amortization expense - ROU asset	23,559.09	
ROU asset - finance	100,296.66	
Cash		186,387.44
Lease liability - operating		191,816.58
Accumulated amortization - ROU asset		23,559.09
Lease liability - finance		73,068.95
Total	474,832.06	474,832.06

41 lease entries combined, netted by account.