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| Checklist for Disclosures as of 03‑31‑2022 | | |
| Preparer Comments: | | |
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| * The checklist is provided to aid in making the determination that all of the disclosures necessary for a fair presentation are made in the financial statements with which our firm name is associated. Most of the listed disclosures are required, if material, by authoritative pronouncements. The checklist does not include certain types of disclosures that relate to the form and arrangement of the financial statements, the classification and presentation of items within the statements or the terminology to be used in captions, subtotals, totals, etc. | | |

Jump to section: [Lessee Leases](#Lessee). ***This disclosure checklist is only to be used for companies adopting ASC 842 during the period. This checklist must be completed and retained in the year of adoption. The lessor or lessee section may be deleted in entirety if N/A for the company. Note: gray highlight below indicates noted differences for lessor and lessee leases within this checklist.***

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| B.10. Accounting Changes and Error Corrections (FASB ASC 250) | | | | |
|  | NA | No | Yes | Remarks |
| Change in Accounting Principle |  |  |  |  |
| a. The reporting entity changed an accounting principle only if either of the following apply [FASB ASC 250‑10‑45‑2]:  (a) The change is required by a newly issued Codification update.  (b) The entity can justify the use of an allowable alternative accounting principle on the basis that it is preferable. | [ ] | [ ] | [x] |  |
| b. In the unusual instance that there are no transition requirements specific to a particular Codification update, a change in accounting principle effected to adopt the requirements of that Codification update have been reported in accordance with item c. below. [FASB ASC 250‑10‑45‑3] | [x] | [ ] | [ ] |  |
| Note: It is expected that Codification updates normally will provide specific transition requirements. Early adoption of a Codification update, when permitted, should be effected in a manner consistent with the transition requirements of that update. |  |  |  |  |
| c. Has a change in accounting principle been reported as follows:  (1) Through retrospective application of the new accounting principle to all prior periods presented (unless it is impracticable). [FASB ASC 250‑10‑45‑5]  (2) If the cumulative effect of applying a change in accounting principle to all prior periods can be determined, but it is impracticable to determine the period‑specific effects of that change on all prior periods presented, the cumulative effect of the change to the new accounting principle has been applied to the carrying amounts of assets and liabilities as of the beginning of the earliest period to which the new accounting principle can be applied (with an offsetting adjustment, if any, made to the opening balance of retained earnings for that period). [FASB ASC 250‑10‑45‑6]  (3) If it is impracticable to determine the cumulative effect of applying a change in accounting principle to any prior period, the new accounting principle has been applied as if the change was made prospectively as of the earliest date practicable. [FASB ASC 250‑10‑45‑7]  (4) Retrospective application includes only the direct effects of a change in accounting principle (including any related income tax effects). [FASB ASC 250‑10‑45‑8] | [ ] | [ ] | [ ] |  |
| d. The following have been disclosed in the fiscal period in which a change in accounting principle is made: [FASB ASC 250‑10‑50‑1 and 50‑2] | [ ] | [ ] | [ ] |  |
| (1) The nature of and reason for the change in accounting principle, including an explanation of why the newly adopted accounting principle is preferable. | [ ] | [ ] | [ ] |  |
| (2) The method of applying the change. | [ ] | [ ] | [ ] |  |
| (3) A description of the prior‑period information that has been retrospectively adjusted, if any. | [ ] | [ ] | [ ] |  |
| (4) The effect of the change on the following for the current period and any prior periods retrospectively adjusted:  (a) Income from continuing operations.  (b) Net income (or other appropriate captions of changes in the applicable net assets or performance indicator).  (c) Any other affected financial statement line item.  (d) Any affected per‑share amounts. | [ ] | [ ] | [ ] |  |
| (5) The cumulative effect of the change on retained earnings or other components of equity or net assets in the balance sheet as of the beginning of the earliest period presented. | [ ] | [ ] | [ ] |  |
| (6) If retrospective application to all prior periods is impracticable, the reasons why, and a description of the alternative method used to report the change. | [ ] | [ ] | [ ] |  |
| (7) If indirect effects of the change in accounting principle are recognized:  (a) A description of the indirect effects of the change in accounting principle, including the amounts that have been recognized in the current period, and the related per‑share amounts, if applicable.  (b) Unless impracticable, the amount of the total recognized indirect effects of the accounting change and the related per‑share amounts, if applicable, that are attributable to each prior period presented. | [ ] | [ ] | [ ] |  |
| e. For a change in accounting principle that has no material effect in the period of change but is reasonably certain to have a material effect in later periods, the nature of and reason for the change in accounting principle, including an explanation of why the newly adopted accounting principle is preferable, whenever the financial statements of the period of change are presented. [FASB ASC 250‑10‑50‑1] | [ ] | [ ] | [ ] |  |

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| **H.10.** **Lessor Leases (FASB ASC 840 and 842)** | | | | |
|  | NA | No | Yes | Remarks | |
| Has the entity adopted the provisions of ASU 2016‑02, *Leases (Topic 842)*? | [ ] | [ ] | [x] |  | |
| a. A lessor has disclosed both of the following: [FASB ASC 842‑30‑50‑3] |  |  |  |  | |
| (1) Information about the nature of its leases, including:  (a) A general description of those leases.  (b) The basis and terms and conditions on which variable lease payments are determined.  (c) The existence and terms and conditions of options to extend or terminate the lease.  (d) The existence and terms and conditions of options for a lessee to purchase the underlying asset. | [ ] | [ ] | [ ] |  | |
| (2) Information about significant assumptions and judgments made in applying the requirements of FASB ASC 842, which may include the following:  (a) The determination of whether a contract contains a lease.  (b) The allocation of the consideration in a contract between lease and nonlease components unless a lessor elects the practical expedient in FASB ASC 842‑10‑15‑42A and all nonlease components in the contract qualify for that practical expedient.  (c) The determination of the amount the lessor expects to derive from the underlying asset following the end of the lease term. | [ ] | [ ] | [ ] |  | |
| b. An entity that elects the practical expedient in FASB ASC 842‑10‑15‑42A on not separating nonlease components from associated lease components (including an entity that accounts for the combined component entirely in FASB ASC 606 on revenue from contracts with customers) has disclosed the following, by class of underlying asset: [FASB ASC 842‑30‑50‑3A] | [ ] | [ ] | [ ] |  | |
| (1) Its accounting policy election and the class or classes of underlying assets for which it has elected to apply the practical expedient. | [ ] | [ ] | [ ] |  | |
| (2) The nature of:  (a) The lease components and nonlease components combined as a result of applying the practical expedient.  (b) The nonlease components, if any, that are accounted for separately from the combined component because they do not qualify for the practical expedient. | [ ] | [ ] | [ ] |  | |
| (3) The Topic the entity applies to the combined component (FASB ASC 842 or FASB ASC 606). | [ ] | [ ] | [ ] |  | |
| c. A lessor has disclosed any lease transactions between related parties (see section H.13. Related Party Disclosures). [FASB ASC 842‑30‑50‑4] | [ ] | [ ] | [ ] |  | |
| d. A lessor has disclosed lease income recognized in each annual and interim reporting period, in a tabular format, to include the following: [FASB ASC 842‑30‑50‑5] | [ ] | [ ] | [ ] |  | |
| (1) For sales‑type leases and direct financing leases.  (a) Profit or loss recognized at the commencement date (disclosed on a gross basis or a net basis consistent with FASB ASC 842‑30‑45‑4).  (b) Interest income either in aggregate or separated by components of the net investment in the lease. | [ ] | [ ] | [ ] |  | |
| (2) For operating leases, lease income relating to lease payments. | [ ] | [ ] | [ ] |  | |
| (3) Lease income relating to variable lease payments not included in the measurement of the lease receivable. | [ ] | [ ] | [ ] |  | |
| e. A lessor has disclosed in the notes the components of its aggregate net investment in sales‑type and direct financing leases (that is, the carrying amount of its lease receivables, its unguaranteed residual assets, and any deferred selling profit on direct financing leases). [FASB ASC 842‑30‑50‑6] | [ ] | [ ] | [ ] |  | |
| f. A lessor has disclosed information about how it manages its risk associated with the residual value of its leased assets. In particular, a lessor should disclose all of the following: [FASB ASC 842‑30‑50‑7] | [ ] | [ ] | [ ] |  | |
| (1) Its risk management strategy for residual assets. | [ ] | [ ] | [ ] |  | |
| (2) The carrying amount of residual assets covered by residual value guarantees (excluding guarantees considered to be lease payments for the lessor, as described in FASB ASC 842‑30‑30‑1(a). | [ ] | [ ] | [ ] |  | |
| (3) Any other means by which the lessor reduces its residual asset risk (for example, buyback agreements or variable lease payments for use in excess of specified limits). | [ ] | [ ] | [ ] |  | |
| g. A lessor has provided an explanation of significant changes in the balance of its unguaranteed residual assets and deferred selling profit on direct financing leases. [FASB ASC 842‑30‑50‑9] | [ ] | [ ] | [ ] |  | |
| h. For sales‑type leases and direct financing leases, a lessor has disclosed a maturity analysis of its lease receivables, showing the undiscounted cash flows to be received on an annual basis for a minimum of each of the first five years and a total of the amounts for the remaining years. [FASB ASC 842‑30‑50‑10] | [ ] | [ ] | [ ] |  | |
| i. For sales‑type leases and direct financing leases, a lessor has disclosed a reconciliation of the undiscounted cash flows to the lease receivables recognized in the balance sheet (or disclosed separately in the notes). [FASB ASC 842‑30‑50‑10] | [ ] | [ ] | [ ] |  | |
| j. For operating leases, a lessor has disclosed a maturity analysis of lease payments, showing the undiscounted cash flows to be received on an annual basis for a minimum of each of the first five years and a total of the amounts for the remaining years. (Note: A lessor must present that maturity analysis separately from the maturity analysis required for sales‑type leases and direct financing leases.) [FASB ASC 842‑30‑50‑12] | [ ] | [ ] | [ ] |  | |
| k. A lessor has provided disclosures required by FASB ASC 360 on property, plant, and equipment separately for underlying assets under operating leases from owned assets. [FASB ASC 842‑30‑50‑12] | [ ] | [ ] | [ ] |  | |
| Note: The disclosures in item l. below are prescribed by ASU 2018‑20, *Leases (Topic 842): Narrow‑Scope Improvements for Lessors*. The amendments in ASU 2018‑20 affect the amendments in ASU 2016‑02. The effective date and transition requirements for entities that have not adopted ASC 842 before the issuance of ASU 2018‑20 are the same as the effective date and transition requirements in ASU 2016‑02 (for example, January 1, 2019, for calendar‑year‑end public business entities).  For entities that have adopted ASC 842 before the issuance ASU 2018‑20, the entity should apply the amendments at the original effective date of ASC 842 for the entity. Alternatively, the entity has the option to apply the amendments in either the first reporting period ending after the issuance of ASU 2018‑20 (for example, December 31, 2018) or in the first reporting period beginning after the issuance of ASU 2018‑20 (for example, January 1, 2019). [FASB ASC 842‑10‑65‑3] | [ ] | [ ] | [ ] |  | |
| l. A lessor that makes the accounting policy election in ASC 842‑10‑15‑39A (i.e., to exclude from the consideration in the contract and from variable payments not included in the consideration in the contract all taxes assessed by a governmental authority that are both imposed on and concurrent with a specific lease revenue‑producing transaction and collected by the lessor from a lessee (for example, sales, use, value added, and some excise taxes)) has disclosed its accounting policy election and complied with the disclosure requirements in FASB ASC 235‑10‑50‑1 through 50‑6. (See Section B.9, “Notes to Financial Statements”) [FASB ASC 842‑30‑50‑14] | [ ] | [ ] | [ ] |  | |
| m. If leveraged leasing is a significant part of the lessor ’s business activities in terms of revenue, net income, or assets, the components of the net investment balance in leveraged leases as set forth in FASB ASC 842‑50‑25‑1 have been disclosed in the notes to financial statements. [FASB ASC 842‑50‑50‑1] | [ ] | [ ] | [ ] |  | |
| Note: Upon adoption of ASU 2016‑13, Financial Instruments Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments, the disclosures in item n. below will be superseded.  For public business entities that meet the definition of an SEC filer, excluding entities eligible to be smaller reporting companies as defined by the SEC, the ASU is effective for fiscal years beginning after December 15, 2019, including interim periods within those fiscal years. For all other entities, the ASU is effective for fiscal years beginning after December 15, 2022, and interim periods within those fiscal years. [FASB ASC 326‑10‑65‑1]. Upon adoption of ASU 2016‑13, the presentation and disclosure requirements in o. below should be followed. |  |  |  |  | |
| n. For guidance on disclosures about financing receivables, which include receivables relating to a lessor’s rights to payments from leveraged leases, see the guidance beginning in FASB ASC 310‑10‑50‑5A, 310‑10‑50‑27, and 310‑10‑50‑31. (See section C.2. Receivables or Loans) [FASB ASC 842‑50‑50‑2] | [ ] | [ ] | [ ] |  | |
| Note: The disclosures in item o. below are prescribed by ASU 2016‑13, Financial Instruments Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments.  For public business entities that meet the definition of an SEC filer, excluding entities eligible to be smaller reporting companies as defined by the SEC, the ASU is effective for fiscal years beginning after December 15, 2019, including interim periods within those fiscal years. For all other entities, the ASU is effective for fiscal years beginning after December 15, 2022, and interim periods within those fiscal years. [FASB ASC 326‑10‑65‑1]  The Coronavirus Aid, Relief, and Economic Security Act provides optional temporary relief to insured depository institutions from compliance with ASU 2016‑13. Specifically, Section 4014 of the Act stipulates that no insured depository institution, bank holding company or any affiliate thereof is required to comply with ASU 2016‑13 during the period beginning on the date of enactment of the Act and ending on the earlier of December 31, 2020 or the termination of the national emergency concerning COVID‑19 declared by the President.  Prior to adoption of ASU 2016‑13, the disclosure requirements in item n. above should be followed. |  |  |  |  | |
| o. For guidance on disclosures about financing receivables, which include receivables relating to a lessor’s rights to payments from leveraged leases, see the guidance in FASB ASC 326‑20 on financial instruments measured at amortized cost (see section C.8. Financial Instruments – Credit Losses). [FASB ASC 842‑50‑50‑2] | [ ] | [ ] | [ ] |  | |
| p. If accounting for the effect on leveraged leases of the change in tax rates results in a significant variation from the customary relationship between income tax expense and pretax accounting income and the reason for that variation is not otherwise apparent, the lessor has disclosed the reason for that variation. [FASB ASC 842‑50‑50‑3] | [ ] | [ ] | [ ] |  | |
| q. Upon adoption of ASU 2016‑02, the transition disclosures required by FASB ASC 250 on accounting changes and error corrections have been provided, except for the requirements in FASB 250‑10‑50‑1(b)(2), regarding the effect of the change on income from continuing operations, net income, any other affected financial statement line item, and any affected per‑share amounts for the current period and any prior periods retrospectively adjusted. [FASB ASC 842‑10‑65‑1] | [ ] | [ ] | [ ] |  | |
| r. Upon adoption of ASU 2016‑02, an entity that elects to retrospectively adopt ASU 2016‑02 as of the beginning of the period of adoption through a cumulative‑effect adjustment has (1) provided the transition disclosures in FASB 250‑10‑50‑1(b)(3), related to the cumulative effect of the change on retained earnings or other components of equity or net assets in the statement of financial position, as of the beginning of the period of adoption rather than at the beginning of the earliest period presented, and (2) provided the required FASB ASC 840 disclosures for all periods that continue to be in accordance with FASB ASC 840. [FASB ASC 842‑10‑65‑1] | [ ] | [ ] | [ ] |  | |
| s. Upon adoption of ASU 2016‑02, if an entity uses one or more of the following practical expedients, available in items f., g., and gg. of FASB ASC 842‑10‑65‑1, that fact has been disclosed: [FASB ASC 842‑10‑65‑1]   * An entity may elect the following practical expedients, which must be elected as a package and applied consistently by an entity to all of its leases (including those for which the entity is a lessee or a lessor), when applying ASU 2016‑02 to leases that commenced before the effective date: * An entity need not reassess whether any expired or existing contracts are or contain leases. * An entity need not reassess the lease classification for any expired or existing leases (for example, all existing leases that were classified as operating leases in accordance with ASC 840 will be classified as operating leases, and all existing leases that were classified as capital leases in accordance with ASC 840 will be classified as finance leases). * An entity need not reassess initial direct costs for any existing leases. * An entity also may elect a practical expedient, which must be applied consistently by an entity to all of its leases (including those for which the entity is a lessee or a lessor) to use hindsight in determining the lease term (that is, when considering lessee options to extend or terminate the lease and to purchase the underlying asset) and in assessing impairment of the entity’s right‑of‑use assets. * An entity also may elect a practical expedient to not assess whether existing or expired land easements that were not previously accounted for as leases under ASC 840 are or contain a lease under ASC 842. For this purpose, a land easement (also commonly referred to as a right of way) refers to a right to use, access, or cross another entity’s land for a specified purpose. This practical expedient shall be applied consistently by an entity to all its existing and expired land easements that were not previously accounted for as leases under ASC 840. | [ ] | [ ] | [ ] |  | |

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| **H.11.** **Lessee Leases (FASB ASC 840 and 842)** | | | | |
|  | NA | No | Yes | Remarks |
| Has the entity adopted the provisions of ASU 2016‑02, *Leases (Topic 842)*? | [ ] | [ ] | [x] |  |
| a. A lessee has disclosed all of the following: [FASB ASC 842‑20‑50‑3]  Note: A lessee should identify the information relating to subleases in (a) through (e), as applicable. |  |  |  |  |
| (1) Information about the nature of its leases, including:  (a) A general description of those leases.  (b) The basis and terms and conditions on which variable lease payments are determined.  (c) The existence and terms and conditions of options to extend or terminate the lease. A lessee has provided narrative disclosure about the options that are recognized as part of its right‑of‑use assets and lease liabilities and those that are not.  (d) The existence and terms and conditions of residual value guarantees provided by the lessee.  (e) The restrictions or covenants imposed by leases, for example, those relating to dividends or incurring additional financial obligations. | [ ] | [ ] | [ ] |  |
| (2) Information about leases that have not yet commenced but that create significant rights and obligations for the lessee, including the nature of any involvement with the construction or design of the underlying asset. | [ ] | [ ] | [ ] |  |
| (3) Information about significant assumptions and judgments made in applying the requirements of FASB ASC 842, which may include the following:  (a) The determination of whether a contract contains a lease.  (b) The allocation of the consideration in a contract between lease and nonlease components.  (c) The determination of the discount rate for the lease. | [ ] | [ ] | [ ] |  |
| b. For each period presented in the financial statements, a lessee has disclosed the following amounts relating to a lessee’s total lease cost, which includes both amounts recognized in profit or loss during the period and any amounts capitalized as part of the cost of another asset in accordance with other FASB ASC Topics, and the cash flows arising from lease transactions: [FASB ASC 842‑20‑50‑4]  (1) Finance lease cost, segregated between the amortization of the right‑of‑use assets and interest on the lease liabilities.  (2) Operating lease cost determined in accordance with FASB ASC 842‑20‑25‑6(a) and FASB ASC 842‑20‑25‑7.  (3) Short‑term lease cost, excluding expenses relating to leases with a lease term of one month or less, determined in accordance with FASB ASC 842‑20‑25‑2.  (4) Variable lease cost determined in accordance with FASB ASC 842‑20‑25‑5(b) and 842‑20‑25‑6(b).  (5) Sublease income, disclosed on a gross basis, separate from the finance or operating lease expense.  (6) Net gain or loss recognized from sale and leaseback transactions in accordance with FASB ASC 842‑40‑25‑4.  (7) Amounts segregated between those for finance and operating leases for the following items:  (a) Cash paid for amounts included in the measurement of lease liabilities, segregated between operating and financing cash flows.  (b) Supplemental noncash information on lease liabilities arising from obtaining right‑of‑use assets.  (c) Weighted‑average remaining lease term.  (d) Weighted‑average discount rate. | [ ] | [ ] | [ ] |  |
| c. A lessee has disclosed a maturity analysis of its finance lease liabilities and its operating lease liabilities separately, showing the undiscounted cash flows on an annual basis for a minimum of each of the first five years and a total of the amounts for the remaining years. [FASB ASC 842‑20‑50‑6] | [ ] | [ ] | [ ] |  |
| d. A lessee has disclosed a reconciliation of the undiscounted cash flows to the finance lease liabilities and operating lease liabilities recognized in the balance sheet. [FASB ASC 842‑20‑50‑6] | [ ] | [ ] | [ ] |  |
| e. A lessee has disclosed lease transactions between related parties (see section H.13. Related Party Disclosures). [FASB ASC 842‑20‑50‑7] | [ ] | [ ] | [ ] |  |
| f. A lessee that accounts for short‑term leases in accordance with FASB ASC 842‑20‑25‑2 has disclosed that fact. If the short‑term lease expense for the period does not reasonably reflect the lessee’s short‑term lease commitments, a lessee has disclosed that fact and the amount of its short‑term lease commitments. [FASB ASC 842‑20‑50‑8] | [ ] | [ ] | [ ] |  |
| g. A lessee that elects the practical expedient on not separating lease components from nonlease components in FASB ASC 842‑10‑15‑37 has disclosed its accounting policy election and which class or classes of underlying assets it has elected to apply the practical expedient. [FASB ASC 842‑20‑50‑9] | [ ] | [ ] | [ ] |  |
| Note: The disclosures in item h. below are prescribed by ASU 2021‑09, *Leases (Topic 842): Discount Rate for Lessees That Are Not Public Business Entities*.  Entities that have not yet adopted ASC 842 as of November 11, 2021, are required to adopt ASU 2021‑09 at the same time that they adopt ASC 842. For entities that have adopted ASC 842 as of November 11, 2021, ASU 2021‑09 is effective for fiscal years beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022. [ASC 842‑10‑65‑6] |  |  |  |  |
| h. A lessee that makes the accounting policy election in ASC 842‑20‑30‑3 to use a risk‑free rate as the discount rate has disclosed its election and the class or classes of underlying assets to which the election has been applied. [FASB ASC 842‑20‑50‑10] | [ ] | [ ] | [ ] |  |
| i. In addition to the disclosures required in items a. through g. above, a seller‑lessee that enters into a sale and leaseback transaction has disclosed both of the following: [FASB ASC 842‑40‑50‑2]  (1) The main terms and conditions of that transaction.  (2) Any gains or losses arising from the transaction separately from gains or losses on disposal of other assets. | [ ] | [ ] | [ ] |  |
| j. Upon adoption of ASU 2016‑02, the transition disclosures required by FASB ASC 250 on accounting changes and error corrections have been provided, except for the requirements in FASB 250‑10‑50‑1(b)(2), regarding the effect of the change on income from continuing operations, net income, any other affected financial statement line item, and any affected per‑share amounts for the current period and any prior periods retrospectively adjusted. [FASB ASC 842‑10‑65‑1] | [ ] | [ ] | [ ] |  |
| k. Upon adoption of ASU 2016‑02, an entity that elects to retrospectively adopt ASU 2016‑02 as of the beginning of the period of adoption through a cumulative‑effect adjustment has (1) provided the transition disclosures in FASB 250‑10‑50‑1(b)(3), related to the cumulative effect of the change on retained earnings or other components of equity or net assets in the statement of financial position, as of the beginning of the period of adoption rather than at the beginning of the earliest period presented, and (2) provided the required FASB ASC 840 disclosures for all periods that continue to be in accordance with FASB ASC 840. [FASB ASC 842‑10‑65‑1] | [ ] | [ ] | [ ] |  |
| l. Upon adoption of ASU 2016‑02, if an entity uses one or more of the following practical expedients, available in items f., g., and gg. of FASB ASC 842‑10‑65‑1, that fact has disclosed: [FASB ASC 842‑10‑65‑1]   * An entity may elect the following practical expedients, which must be elected as a package and applied consistently by an entity to all of its leases (including those for which the entity is a lessee or a lessor), when applying ASU 2016‑02 to leases that commenced before the effective date: * An entity need not reassess whether any expired or existing contracts are or contain leases. * An entity need not reassess the lease classification for any expired or existing leases (for example, all existing leases that were classified as operating leases in accordance with ASC 840 will be classified as operating leases, and all existing leases that were classified as capital leases in accordance with ASC 840 will be classified as finance leases). * An entity need not reassess initial direct costs for any existing leases. * An entity also may elect a practical expedient, which must be applied consistently by an entity to all of its leases (including those for which the entity is a lessee or a lessor) to use hindsight in determining the lease term (that is, when considering lessee options to extend or terminate the lease and to purchase the underlying asset) and in assessing impairment of the entity’s right‑of‑use assets. * An entity also may elect a practical expedient to not assess whether existing or expired land easements that were not previously accounted for as leases under ASC 840 are or contain a lease under ASC 842. For this purpose, a land easement (also commonly referred to as a right of way) refers to a right to use, access, or cross another entity’s land for a specified purpose. This practical expedient shall be applied consistently by an entity to all its existing and expired land easements that were not previously accounted for as leases under ASC 840. | [ ] | [ ] | [ ] |  |
| m. Upon adoption of ASU 2021‑09, if an entity has previously adopted ASC 842, the following disclosures have been provided as of the beginning of the fiscal year of adoption (rather than at the beginning of the earliest period presented): [FASB ASC 842‑10‑65‑6]  (1) The nature of and reason for the change in accounting principle, including an explanation of why the newly adopted accounting principle is preferable, and the cumulative effect of the change on retained earnings or other components of equity or net assets in the statement of financial position as of the beginning of the earliest period presented, if applicable.  (2) The recognized amount of changes in lease liabilities and corresponding right‑of‑use assets resulting from the transition adjustment. | [ ] | [ ] | [ ] |  |