



CECL Implementation Workshop

Material Checklist:

1. Laptop with Excel:
 - Ensure your laptop has Excel loaded with all necessary files and data.
2. Financial Data:
 - Schedule of the A/R detail in the GL balance at January 1, 2023. (This includes A/R from exchange transactions under ASC 606. This does not include A/R from contributions).
3. Historical Reports (Last 5 Years):
 - A/R Aging Reports for at least the last 5 years (2018 – 2022).
 - Actual Write-offs by Aging Category for at least the last 5 years (2018 – 2022).
4. Economic Conditions Information:
 - Information regarding the current economic conditions of groups of customers in A/R at January 1, 2023.
5. Forecast Support:
 - Support for the forecast period – specify how many years into the future make sense and provide reasons.
 - For instance, if all A/R is expected to be collected within one year, a forecast period of one year makes sense.
6. Future Economic Predictions:
 - Predictions regarding future economic conditions of groups of customers in A/R at January 1, 2023 (using the supported forecast period).

Date:

January 31st

A.M. Session: 9:00 am - 12:00 pm

Lunch: 12:00 pm - 1:00 pm

P.M. Session: 1:00 pm - 4:00 pm

You only need to sign up for one of the sessions - AM or PM, but not both.

Venue:

GRF CPAs & Advisors

4550 Montgomery Ave.

Suite 800 North

Bethesda, Maryland 20814



Lunch:

Complimentary lunch will be provided to all participants.

Please note:

This event is invite-only, and attendance is limited to one person per organization.