

**Training Agenda**  
**Atlanta: Wednesday, July 25, 2012**

Time	Session	Topics Covered
8:00 – 8:30	Training Registration	
8:30 – 8:45	Session 1– Introduction	Session 1 will welcome participants and introduce the trainer(s) and topics.
8:45 – 9:15	Session 2 – Financial Reporting Models and Reporting Requirements	<p>Session 2 explains the general financial reporting requirements of HUD and provides an overview of the different FASS reporting models.</p> <ul style="list-style-type: none"> <li>• Overview of FASS-PH reporting requirements</li> <li>• Discussion of the different Financial Data Schedule (FDS) reporting models that can be used by PHAs</li> </ul>
9:15 – 10:00	Session 3 – Public Housing Operating Fund	<p>Session 3 discusses how to properly report the Public Housing Operating Fund program. This session covers the following topics:</p> <ul style="list-style-type: none"> <li>• Project requirements and the reporting for the different type of projects</li> <li>• Reporting of key FDS line items, such as cash, maintenance contracts, operating transfers, and memo accounts</li> </ul>
10:00 – 10:15	Break	
10:15 – 11:00	Session 4 – Public Housing Capital Fund	<p>Session 4 discusses how to properly report the Public Housing Capital Fund program. This session covers the following topics:</p> <ul style="list-style-type: none"> <li>• Capital funds activity including hard costs vs. soft costs</li> <li>• CFP management fees and specific BLI accounts</li> <li>• CFFP reporting equity</li> </ul>
11:00 –12:00	Session 5 – Central Office Cost Center (COCC) and Elimination Column Reporting	<p>Session 5 discuss when to use and how to properly report transactions in the COCC and Elimination columns. Topics to be covered include:</p> <ul style="list-style-type: none"> <li>• COCC income and expenses, reporting fee revenue, COCC expenses, and allocated vs. frontline costs</li> <li>• Allocated overhead (COCC cost pool) and other allowed allocation methods</li> </ul>
12:00 – 1:00	Lunch	
1:00 – 2:30	Session 6 – HCV Cash Management	<p>Session 6 provides information on revenue recognition under cash management. Topics to be covered include:</p> <ul style="list-style-type: none"> <li>• Revenue recognition for HAP and Administrative Dees with emphasis on HUD’s new cash management policy</li> <li>• Case study that emphasizes the new cash</li> </ul>

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		management requirements and the effects on the PHA's NRA balance.
2:30 – 2:45	Break	
2:45 - 4:30	Session 7 – NRA Balances and Other HCV Activity Reporting	<p>Session 7 provides information on the reporting of other HCV activity. Topics to be covered include:</p> <ul style="list-style-type: none"> <li>• Investment income</li> <li>• Fraud recovery</li> <li>• Family self sufficiency</li> <li>• Portability</li> <li>• Administrative fee and HAP equity (FDS Lines 11170 and 11180)</li> <li>• Reviewing HUD calculated NRA balances</li> </ul>
4:30 – 4:45	Session 8 - Conclusion	Session 8 provides time for an open discussion and for training evaluations.

\*Participant learning exercise will be conducted as part of the various sessions.