









<b>SAHTF</b>				
<b>Adjusting and Reclassification Entries Schedule</b>				
<b>September 30, 2021</b>				
	Account Description		Dr.	Cr.
<b><u>AA#7</u></b>				
1097DB	Due from Finance Corp - from DB to GF		21,131.54	
1203GF	Due from PFC		22,546.11	
4010GF	SAHT Finance Corp Admin Fees			(21,131.54)
4012GF	SAHT PFC Admin Fees			(22,546.11)
	(To record amounts due from Finance Corporation and Public Facility Corporation for Admin Fees earned by the Foundation that were not paid as of 9/30/2021.)			
<b><u>AA#8</u></b>				
6690GF	Salaries (combined)		11,891.07	
	Accrued Wages			(11,891.07)
	(To record accrued wages at 9/30/2021 based on payroll register for payroll paid on 10/8/2021.)			
<b><u>AA#9</u></b>				
1216GF	Interest receivable			106,739.74
	Interest receivable - San Alfonso/Vera Cruz		108,247.33	
	Interest receivable - Exchange Group		19,673.37	
	Interest receivable - La Risa VDC Babcock LP		2,855.66	
	Interest receivable - Cypress cove		1,858.86	
	Interest receivable - Calcaseiu		4,268.80	
	Interest receivable - Mortgage Notes		1,892.96	
4510DB	Misc. Income			11,212.21
4502DB	Interest Income - Loans			20,845.03
	(To reclassify interest receivable to related notes and also accrue additional income as of 9/30/2021, in order to reconcile to client-provided amortization schedules.)			
<b><u>AA#10</u></b>				
	Allowance for Uncollectible Accounts expense		134,434.40	
	Allowance for doubtful accounts - down payments assistance loan program			(134,434.40)
	(To record an allowance for down payment assistance loans at 9/30/2021, which are not expected to be repaid, based on the nature of the loan agreements. )			
<b><u>AA#11</u></b>				
5032CP	Grant Expenses for COSA		729,436.00	
2424CP	Prepaid Deposit - HIP120		30,886.00	
4017GF	Grants from COSA			(760,322.00)
	(To record revenue and expenses for FY2021 which were funded by the City of San Antonio for the Homeownership Incentive Program through SAHTF contract with the City .)			