

Client: 2439 - 50 Christy Place, LLC
Engagement: HUD 2022 - 50 Christy Place, LLC
Trial Balance: TB
Workpaper: 3600.01 - Financial Statement Grouping Report

Account	Description	FINAL	CR
Repott Code		12/31/2022	Line
Group : [4100]	Cash and Cash Equivalents		
Subgroup : [4100.00]	Cash and Cash Equivalents		
1010 1025	CASH - OPERATING	395.00	
Subtotal [4100.00] Cash and Cash Equivalents		395.00	
Total [4100] Cash and Cash Equivalents		395.00	
Group : [4400]	Prepaid Expenses		
Subgroup : [4400.00]	Prepaid Expenses		
1300 1280	PREPAID INSURANCE	7,366.00	
1400 1300	PREPAID EXPENSES-r/e tax	4,536.00	
Subtotal [4400.00] Prepaid Expenses		11,902.00	
Total [4400] Prepaid Expenses		11,902.00	
	Current Assets	12,297.00	
Group : [4500]	Other Assets		
Subgroup : [4500.05]	Escrow Deposits		
1058 5.2	INSURANCE ESCROW	43,821.00	
1059 5.3	REAL ESTATE TAX ESCROW	175,963.00	
1060 5.2	MIP ESCROW	93,408.00	
Subtotal [4500.05] Escrow Deposits		313,192.00	
Subgroup : [4500.15]	Replacement Reserve		
1056 5.1	REPLACEMENT RESERVE	162,921.00	
Subtotal [4500.15] Replacement Reserve		162,921.00	
Total [4500] Other Assets		476,113.00	
Group : [4600]	Property, Plant and Equipment		
Subgroup : [4600.00]	Land		
1500 1511.3	LAND	1,050,000.00	
1510 1611.3	LAND IMPROVEMENTS	9,548.00	
Subtotal [4600.00] Land		1,059,548.00	
Subgroup : [4600.05]	Buildings		
1520 1521.3	BUILDING	5,950,000.00	
Subtotal [4600.05] Buildings		5,950,000.00	
Subgroup : [4600.10]	Building Improvements		
1530 1611.3	BUILDING IMPROVEMENTS	531,330.00	
Subtotal [4600.10] Building Improvements		531,330.00	
Subgroup : [4600.15]	Equipment		
1550 1651.3	EQUIPMENT	70,887.00	
Subtotal [4600.15] Equipment		70,887.00	
Subgroup : [4600.20]	Office Equipment		
1560 1651.3	COMPUTER HARDWARE	27,282.00	
Subtotal [4600.20] Office Equipment		27,282.00	
Subgroup : [4600.50]	Software		
1600 1710.3	SOFTWARE	3,241.00	
Subtotal [4600.50] Software		3,241.00	

Subgroup : [4600.60]		Accumulated Depreciation	
1511	1632.2	ACCUM. DEP. LAND IMPROVEMENTS	(5,834.00)
1521	1522.2	ACCUM. DEP. BUILDING	(1,321,893.00)
1531	1612.2	ACCUM. DEP. BLDG IMPROVEMENTS	(57,104.00)
1541	1652.2	ACCUM DEP. F&F	(21,690.00)
1551	1652.2	ACCUM. DEP. EQUIPMENT	(40,881.00)
1561	1652.2	ACCUM DEP COMPUTER HARDWARE	(6,835.00)
1601	1710.2	ACCUM AMORT - SOFTWARE	(2,352.00)
Subtotal [4600.60] Accumulated Depreciation			(1,456,589.00)
Subgroup : [4600.16]		Furniture and Fixtures	
1540	1651.3	FURNITURE & FIXTURE	33,427.00
Subtotal [4600.16] Furniture and Fixtures			33,427.00
Total [4600] Property, Plant and Equipment			6,219,126.00
Group : [4900]		Intercompany	
Subgroup : [4900.00]		Intercompany Eliminations	
2400	1180	DUE POINTE GROUP CARE, LLC	(179,074.00)
2470	1180	DUE BAYPOINTE REHAB CENTER LLC	761,700.00
Subtotal [4900.00] Intercompany Eliminations			582,626.00
Total [4900] Intercompany			582,626.00
		Non-Current Assets	7,277,865.00
		TOTAL ASSET	7,290,162.00
Group : [5200]		Accrued Liabilities	
Subgroup : [5200.00]		Accrued Expenses	
2030	2030	ACCRUED EXPENSES - ACCOUNTING	(14,000.00)
2100	2030	ACCRUED INTEREST	(49,320.00)
Subtotal [5200.00] Accrued Expenses			(63,320.00)
Total [5200] Accrued Liabilities			(63,320.00)
Group : [5300]		Debt	
Subgroup : [5300.10]		Current Portion - Long-Term Debt	
2306	2160	CURRENT MATURITIES - 1ST MORTG	(342,119.00)
Subtotal [5300.10] Current Portion - Long-Term Debt			(342,119.00)
Total [5300] Debt			(342,119.00)
		Current Liabilities	(405,439.00)
Group : [5300]		Debt	
Subgroup : [5300.15]		Non-Current Portion - Long-Term Debt	
1750	1975.1	DEFERRED CLOSING COST	121,151.00
1751	1975.2	ACCUM AMORT-DEFERRED CLOSING COST	(6,417.00)
2305	2310	MORTGAGE PAYABLE - WALKER & DUNLOP	(17,826,646.00)
2308	2310	LONG TERM DEBT OFFSET - 1ST MORTG	342,119.00
Subtotal [5300.15] Non-Current Portion - Long-Term Debt			(17,369,793.00)
Total [5300] Debt			(17,369,793.00)
		Non-Current Liabilities	(17,369,793.00)
		TOTAL LIABILITY	(17,775,232.00)
Group : [6100]		Equity	
Subgroup : [6100.15]		Retained Earnings	
2800	2520	RETAINED EARNINGS	2,049,152.00

Subtotal [6100.15] Retained Earnings		2,049,152.00
Subgroup : [6100.35]		
2600	2520	Members' Equity
Subtotal [6100.35] Members' Equity		8,869,785.00
Subgroup : [6100.50]		
2650		Distributions
		MEMBER DISTRIBUTION-D&A EQUITIES LLC
Subtotal [6100.50] Distributions		0.00
Total [6100] Equity		10,918,937.00
		Equity
		NET (INCOME) LOSS
		(433,867.00)
		TOTAL EQUITY
		10,485,070.00
		TOTAL LIABILITY AND EQUITY
		(7,290,162.00)
Group : [7100]		
Subgroup : [7100.00]		
3010	3510	Revenue
Subtotal [7100.00] Revenue		(1,578,299.00)
Subgroup : [7100.10]		
3042	3530	Other Revenue
Subtotal [7100.10] Other Revenue		(40.00)
Total [7100] Revenue		(1,578,339.00)
		Revenues
		(1,578,339.00)
		Other Income
		0.00
		TOTAL REVENUE
		(1,578,339.00)
Group : [7300]		
Subgroup : [7300.08]		
4120	4.2	General and Administrative
		Bank Fees
		BANK SERVICE CHARGES
		147.00
4170	4.3	LENDER MISC FEES
Subtotal [7300.08] Bank Fees		60.00
		207.00
Subgroup : [7300.24]		
4810	9560.8	Depreciation
4820	9550	DEPRECIATION LAND IMPROVEMENTS
4830	9560.8	DEPRECIATION BUILDING
4840	9570	DEPRECIATION BUILDING IMPROVE.
4850	9570	DEPRECIATION FURNITURE & FIXTURE
4860	9570	DEPRECIATION EQUIPMENT
4910	9575	DEPRECIATION COMPUTER HARDWARE
Subtotal [7300.24] Depreciation		432.00
		266,369.00
Subgroup : [7300.34]		
4510	9580	Insurance
Subtotal [7300.34] Insurance		36,243.00
		36,243.00
Subgroup : [7300.40]		
4520	9580	Mortgage Insurance Premium
Subtotal [7300.40] Mortgage Insurance Premium		98,341.00
		98,341.00
Subgroup : [7300.52]		
4100	4.1	Other Taxes and Licenses
Subtotal [7300.52] Other Taxes and Licenses		597.00
		597.00

Subgroup : [7300.62]		Property Tax		
4500	9540	REAL ESTATE TAXES	113,820.00	
Subtotal [7300.62] Property Tax			113,820.00	
Subgroup : [7300.64]		Professional Fees		
4020	4.4	LEGAL FEES	21,672.00	
4030	4.5	ACCOUNTING	7,000.00	
Subtotal [7300.64] Professional Fees			28,672.00	
Total [7300] General and Administrative			544,249.00	
		Operating Expenses	544,249.00	
Group : [7400]		Other Income and Expenses		
Subgroup : [7400.25]		Interest Expense		
4630	9545.2	INTEREST EXP - WALKER & DUNLOP	596,911.00	2.6
4930	9545.2	AMORT. DEFERRED CLOSING COST	3,312.00	2.6
Subtotal [7400.25] Interest Expense			600,223.00	
Total [7400] Other Income and Expenses			600,223.00	
		Other Expenses	600,223.00	
		TOTAL EXPENSE	1,144,472.00	
		NET (INCOME) LOSS	(433,867.00)	
		Sum of Account Groups	0.00	