

Client: 2437 - 100 Amity Street, LLC  
Engagement: HUD 2022 - 100 Amity Street, LLC  
Trial Balance: TB  
Workpaper: 3600.01 - Financial Statement Grouping Report

Account	Report Code	Description	FINAL 12/31/2022
<b>Group : [4100]</b>		<b>Cash and Cash Equivalents</b>	
<b>Subgroup : [4100.00]</b>		<b>Cash and Cash Equivalents</b>	
1010	1025	CASH - OPERATING	243.00
<b>Subtotal [4100.00] Cash and Cash Equivalents</b>			<b>243.00</b>
<b>Total [4100] Cash and Cash Equivalents</b>			<b>243.00</b>
<b>Group : [4400]</b>		<b>Prepaid Expenses</b>	
<b>Subgroup : [4400.00]</b>		<b>Prepaid Expenses</b>	
1300	1280	PREPAID INSURANCE	5,163.00
1400	1300	PREPAID EXPENSES - r/e tax	4,317.00
<b>Subtotal [4400.00] Prepaid Expenses</b>			<b>9,480.00</b>
<b>Total [4400] Prepaid Expenses</b>			<b>9,480.00</b>
		<b>Current Assets</b>	<b>9,723.00</b>
<b>Group : [4500]</b>		<b>Other Assets</b>	
<b>Subgroup : [4500.05]</b>		<b>Escrow Deposits</b>	
1058	5.2	INSURANCE ESCROW	265,124.00
1059	5.3	REAL ESTATE TAX ESCROW	44,713.00
1060	5.2	MIP ESCROW	58,610.00
<b>Subtotal [4500.05] Escrow Deposits</b>			<b>368,447.00</b>
<b>Subgroup : [4500.15]</b>		<b>Replacement Reserve</b>	
1056	5.1	REPLACEMENT RESERVE	169,324.00
<b>Subtotal [4500.15] Replacement Reserve</b>			<b>169,324.00</b>
<b>Total [4500] Other Assets</b>			<b>537,771.00</b>
<b>Group : [4600]</b>		<b>Property, Plant and Equipment</b>	
<b>Subgroup : [4600.00]</b>		<b>Land</b>	
1500	1511.3	LAND	705,000.00
1510	1611.3	LAND IMPROVEMENTS	18,723.00
<b>Subtotal [4600.00] Land</b>			<b>723,723.00</b>
<b>Subgroup : [4600.05]</b>		<b>Buildings</b>	
1520	1521.3	BUILDING	3,995,000.00
<b>Subtotal [4600.05] Buildings</b>			<b>3,995,000.00</b>
<b>Subgroup : [4600.10]</b>		<b>Building Improvements</b>	
1530	1611.3	BUILDING IMPROVEMENTS	459,109.00
<b>Subtotal [4600.10] Building Improvements</b>			<b>459,109.00</b>
<b>Subgroup : [4600.15]</b>		<b>Equipment</b>	
1550	1651.3	EQUIPMENT	40,044.00
<b>Subtotal [4600.15] Equipment</b>			<b>40,044.00</b>
<b>Subgroup : [4600.16]</b>		<b>Furniture and Fixtures</b>	
1540	1651.3	FURNITURE & FIXTURE	4,928.00
<b>Subtotal [4600.16] Furniture and Fixtures</b>			<b>4,928.00</b>
<b>Subgroup : [4600.20]</b>		<b>Office Equipment</b>	
1560	1651.3	COMPUTER HARDWARE	46,604.00
<b>Subtotal [4600.20] Office Equipment</b>			<b>46,604.00</b>
<b>Subgroup : [4600.50]</b>		<b>Software</b>	
1600	1710.3	SOFTWARE	9,097.00
<b>Subtotal [4600.50] Software</b>			<b>9,097.00</b>

<b>Subgroup : [4600.60]</b>		<b>Accumulated Depreciation</b>	
1511	1632.2	ACCUM. DEP. LAND IMPROVEMENTS	(8,863.00)
1521	1522.2	ACCUM. DEP. BUILDING	(887,557.00)
1531	1612.2	ACCUM. DEP. BLDG IMPROVEMENTS	(52,607.00)
1541	1652.2	ACCUM DEP. FURNITURE & FIXTURE	(3,019.00)
1551	1652.2	ACCUM. DEP. EQUIPMENT	(21,820.00)
1561	1652.2	ACCUM DEP COMPUTER HARDWARE	(28,651.00)
1601	1710.2	ACCUM AMORT - SOFTWARE	(6,145.00)
<b>Subtotal [4600.60] Accumulated Depreciation</b>			<b><u>(1,008,662.00)</u></b>
<b>Total [4600] Property, Plant and Equipment</b>			<b><u>4,269,843.00</u></b>
<b>Group : [4900]</b>		<b>Intercompany</b>	
<b>Subgroup : [4900.00]</b>		<b>Intercompany Eliminations</b>	
2400	1180	DUE POINTE GROUP CARE, LLC	(346,360.00)
2460	1180	DUE SOUTHPOINTE REHAB CENTER LLC	942,530.00
<b>Subtotal [4900.00] Intercompany Eliminations</b>			<b><u>596,170.00</u></b>
<b>Total [4900] Intercompany</b>			<b><u>596,170.00</u></b>
		<b>Non-Current Assets</b>	<b><u>5,403,784.00</u></b>
		<b>TOTAL ASSET</b>	<b><u>5,413,507.00</u></b>
<b>Group : [5200]</b>		<b>Accrued Liabilities</b>	
<b>Subgroup : [5200.00]</b>		<b>Accrued Expenses</b>	
2030	2030	ACCRUED EXPENSES - ACCOUNTING	(14,000.00)
2100	2030	ACCRUED INTEREST	(30,947.00)
<b>Subtotal [5200.00] Accrued Expenses</b>			<b><u>(44,947.00)</u></b>
<b>Total [5200] Accrued Liabilities</b>			<b><u>(44,947.00)</u></b>
<b>Group : [5300]</b>		<b>Debt</b>	
<b>Subgroup : [5300.10]</b>		<b>Current Portion - Long-Term Debt</b>	
2360	2160	CURRENT MATURITIES - 1ST MORTG	(214,666.00)
<b>Subtotal [5300.10] Current Portion - Long-Term Debt</b>			<b><u>(214,666.00)</u></b>
<b>Total [5300] Debt</b>			<b><u>(214,666.00)</u></b>
		<b>Current Liabilities</b>	<b><u>(259,613.00)</u></b>
<b>Group : [5300]</b>		<b>Debt</b>	
<b>Subgroup : [5300.15]</b>		<b>Non-Current Portion - Long-Term Debt</b>	
1750	1975.1	DEFERRED CLOSING COST	96,716.00
1751	1975.2.	ACCUM AMORT-DEFERRED CLOSING COST	(5,090.00)
2305	2310	MORTGAGE PAYABLE - WALKER & DUNLOP	(11,185,528.00)
2308	2310	LONG TERM DEBT OFFSET - 1ST MORTG	214,666.00
<b>Subtotal [5300.15] Non-Current Portion - Long-Term Debt</b>			<b><u>(10,879,236.00)</u></b>
<b>Total [5300] Debt</b>			<b><u>(10,879,236.00)</u></b>
		<b>Non-Current Liabilities</b>	<b><u>(10,879,236.00)</u></b>
		<b>TOTAL LIABILITY</b>	<b><u>(11,138,849.00)</u></b>
<b>Group : [6100]</b>		<b>Equity</b>	
<b>Subgroup : [6100.15]</b>		<b>Retained Earnings</b>	
2800	2520	RETAINED EARNINGS	(1,254,853.00)
<b>Subtotal [6100.15] Retained Earnings</b>			<b><u>(1,254,853.00)</u></b>
<b>Subgroup : [6100.35]</b>		<b>Members' Equity</b>	
2600	2520	MEMBER EQUITY	7,259,472.00
<b>Subtotal [6100.35] Members' Equity</b>			<b><u>7,259,472.00</u></b>
<b>Subgroup : [6100.50]</b>		<b>Distributions</b>	
2650		MEMBER DISTRIBUTION-D&A EQUITIES LLC	0.00

<b>Subtotal [6100.50] Distributions</b>			<b>0.00</b>
<b>Total [6100] Equity</b>			<b>6,004,619.00</b>
<b>Equity</b>			<b>6,004,619.00</b>
<b>NET (INCOME) LOSS</b>			<b>(279,277.00)</b>
<b>TOTAL EQUITY</b>			<b>5,725,342.00</b>
<b>TOTAL LIABILITY AND EQUITY</b>			<b>(5,413,507.00)</b>
<b>Group : [7100]</b>			<b>Revenue</b>
<b>Subgroup : [7100.00]</b>			<b>Revenue</b>
3010	3510	RENTAL INCOME	(1,021,606.00)
<b>Subtotal [7100.00] Revenue</b>			<b>(1,021,606.00)</b>
<b>Subgroup : [7100.10]</b>			<b>Other Revenue</b>
3042	3530	INTEREST INCOME - REPLACEMENT RESERVE	(49.00)
<b>Subtotal [7100.10] Other Revenue</b>			<b>(49.00)</b>
<b>Total [7100] Revenue</b>			<b>(1,021,655.00)</b>
<b>Revenues</b>			<b>(1,021,655.00)</b>
<b>Other Income</b>			<b>0.00</b>
<b>TOTAL REVENUE</b>			<b>(1,021,655.00)</b>
<b>Group : [7300]</b>			<b>General and Administrative</b>
<b>Subgroup : [7300.08]</b>			<b>Bank Fees</b>
4120	4.2	BANK SERVICE CHARGES	133.00
<b>Subtotal [7300.08] Bank Fees</b>			<b>133.00</b>
<b>Subgroup : [7300.24]</b>			<b>Depreciation</b>
4810	9560.8	DEPRECIATION LAND IMPROVEMENTS	1,872.00
4820	9550	DEPRECIATION BUILDING	145,273.00
4830	9560.8	DEPRECIATION BUILDING IMPROVE.	22,801.00
4840	9570	DEPRECIATION FURNITURE & FIXTURE	986.00
4850	9570	DEPRECIATION EQUIPMENT	7,545.00
4860	9570	DEPRECIATION COMPUTER HARDWARE	8,902.00
4910	9575	AMORTIZATION SOFTWARE	787.00
<b>Subtotal [7300.24] Depreciation</b>			<b>188,166.00</b>
<b>Subgroup : [7300.34]</b>			<b>Insurance</b>
4510	9580	PROPERTY INSURANCE	25,722.00
<b>Subtotal [7300.34] Insurance</b>			<b>25,722.00</b>
<b>Subgroup : [7300.40]</b>			<b>Mortgage Insurance Premium</b>
4520	9580	MIP INSURANCE	61,705.00
<b>Subtotal [7300.40] Mortgage Insurance Premium</b>			<b>61,705.00</b>
<b>Subgroup : [7300.52]</b>			<b>Other Taxes and Licenses</b>
4100	4.1	FILING FEES	598.00
4170	4.1	LENDER MISC FEES	60.00
<b>Subtotal [7300.52] Other Taxes and Licenses</b>			<b>658.00</b>
<b>Subgroup : [7300.62]</b>			<b>Property Tax</b>
4500	9540	REAL ESTATE TAXES	81,825.00
<b>Subtotal [7300.62] Property Tax</b>			<b>81,825.00</b>
<b>Subgroup : [7300.64]</b>			<b>Professional Fees</b>
4020		LEGAL FEES - 25% R/E TAX ABATED	0.00
4030	4.3	ACCOUNTING	7,000.00
<b>Subtotal [7300.64] Professional Fees</b>			<b>7,000.00</b>
<b>Total [7300] General and Administrative</b>			<b>365,209.00</b>
<b>Operating Expenses</b>			<b>365,209.00</b>

<b>Group : [7400]</b>		<b>Other Income and Expenses</b>	
<b>Subgroup : [7400.25]</b>		<b>Interest Expense</b>	
4630	9545.2	INTEREST EXP - WALKER & DUNLOP	374,538.00
4930	9545.2	AMORT. DEFERRED CLOSING COST	<u>2,631.00</u>
<b>Subtotal [7400.25] Interest Expense</b>			<u><b>377,169.00</b></u>
<b>Total [7400] Other Income and Expenses</b>			<u><b>377,169.00</b></u>
		<b>Other Expenses</b>	<u><b>377,169.00</b></u>
		<b>TOTAL EXPENSE</b>	<u><b>742,378.00</b></u>
		<b>NET (INCOME) LOSS</b>	<u><b>(279,277.00)</b></u>
		<b>Sum of Account Groups</b>	<b>0.00</b>