

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

Subgroup : [4600.60]		Accumulated Depreciation	
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)
Subtotal [4600.60] Accumulated Depreciation			<u>(1,008,662.00)</u>
Total [4600] Property, Plant and Equipment			<u>4,269,843.00</u>
Group : [4900]		Intercompany	
Subgroup : [4900.00]		Intercompany Eliminations	
2400	1180	DUE POINTE GROUP CARE, LLC	(346,360.00)
2460	1180	DUE SOUTHPOINTE REHAB CENTER LLC	942,530.00
Subtotal [4900.00] Intercompany Eliminations			<u>596,170.00</u>
Total [4900] Intercompany			<u>596,170.00</u>
		Non-Current Assets	<u>5,403,784.00</u>
		TOTAL ASSET	<u>5,413,507.00</u>
Group : [5200]		Accrued Liabilities	
Subgroup : [5200.00]		Accrued Expenses	
2030	2030	ACCRUED EXPENSES - ACCOUNTING	(14,000.00)
2100	2030	ACCRUED INTEREST	(30,947.00)
Subtotal [5200.00] Accrued Expenses			<u>(44,947.00)</u>
Total [5200] Accrued Liabilities			<u>(44,947.00)</u>
Group : [5300]		Debt	
Subgroup : [5300.10]		Current Portion - Long-Term Debt	
2360	2160	CURRENT MATURITIES - 1ST MORTG	(214,666.00)
Subtotal [5300.10] Current Portion - Long-Term Debt			<u>(214,666.00)</u>
Total [5300] Debt			<u>(214,666.00)</u>
		Current Liabilities	<u>(259,613.00)</u>
Group : [5300]		Debt	
Subgroup : [5300.15]		Non-Current Portion - Long-Term Debt	
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
Subtotal [5300.15] Non-Current Portion - Long-Term Debt			<u>(10,879,236.00)</u>
Total [5300] Debt			<u>(10,879,236.00)</u>
		Non-Current Liabilities	<u>(10,879,236.00)</u>
		TOTAL LIABILITY	<u>(11,138,849.00)</u>
Group : [6100]		Equity	
Subgroup : [6100.15]		Retained Earnings	
2800	2520	RETAINED EARNINGS	(1,254,853.00)
Subtotal [6100.15] Retained Earnings			<u>(1,254,853.00)</u>
Subgroup : [6100.35]		Members' Equity	
2600	2520	MEMBER EQUITY	7,259,472.00
Subtotal [6100.35] Members' Equity			<u>7,259,472.00</u>
Subgroup : [6100.50]		Distributions	
2650		MEMBER DISTRIBUTION-D&A EQUITIES LLC	0.00

Subtotal [6100.50] Distributions			0.00
Total [6100] Equity			6,004,619.00
Equity			6,004,619.00
NET (INCOME) LOSS			(279,277.00)
TOTAL EQUITY			5,725,342.00
TOTAL LIABILITY AND EQUITY			(5,413,507.00)
Group : [7100]			Revenue
Subgroup : [7100.00]			Revenue
3010	3510	RENTAL INCOME	(1,021,606.00)
Subtotal [7100.00] Revenue			(1,021,606.00)
Subgroup : [7100.10]			Other Revenue
3042	3530	INTEREST INCOME - REPLACEMENT RESERVE	(49.00)
Subtotal [7100.10] Other Revenue			(49.00)
Total [7100] Revenue			(1,021,655.00)
Revenues			(1,021,655.00)
Other Income			0.00
TOTAL REVENUE			(1,021,655.00)
Group : [7300]			General and Administrative
Subgroup : [7300.08]			Bank Fees
4120	4.2	BANK SERVICE CHARGES	133.00
Subtotal [7300.08] Bank Fees			133.00
Subgroup : [7300.24]			Depreciation
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
Subtotal [7300.24] Depreciation			188,166.00
Subgroup : [7300.34]			Insurance
4510	9580	PROPERTY INSURANCE	25,722.00
Subtotal [7300.34] Insurance			25,722.00
Subgroup : [7300.40]			Mortgage Insurance Premium
4520	9580	MIP INSURANCE	61,705.00
Subtotal [7300.40] Mortgage Insurance Premium			61,705.00
Subgroup : [7300.52]			Other Taxes and Licenses
4100	4.1	FILING FEES	598.00
4170	4.1	LENDER MISC FEES	60.00
Subtotal [7300.52] Other Taxes and Licenses			658.00
Subgroup : [7300.62]			Property Tax
4500	9540	REAL ESTATE TAXES	81,825.00
Subtotal [7300.62] Property Tax			81,825.00
Subgroup : [7300.64]			Professional Fees
4020		LEGAL FEES - 25% R/E TAX ABATED	0.00
4030	4.3	ACCOUNTING	7,000.00
Subtotal [7300.64] Professional Fees			7,000.00
Total [7300] General and Administrative			365,209.00
Operating Expenses			365,209.00

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