

Client: 2439 - 50 Christy Place, LLC  
Engageme HUD 2023 - 50 Christy Place, LLC  
Trial Balan TB  
Workpaper 3600.01 - Financial Statement Grouping Report

Account Description	HIDDEN	Report Code	Report Lin	FINAL 12/31/2023
<b>Group : [4 Cash and Cash Equivalents]</b>				
<b>Subgroup Cash and Cash Equivalents</b>				
1010	CASH - OPERATING	1025		63,830.00
<b>Subtotal [4100.00] Cash and Cash Equivalents</b>				<b>63,830.00</b>
<b>Subgroup Restricted Cash</b>				
<b>Subtotal [4100.05] Restricted Cash</b>				<b>0</b>
<b>Total [4100] Cash and Cash Equivalents</b>				<b>63,830.00</b>
<b>Group : [4 Prepaid Expenses]</b>				
<b>Subgroup Prepaid Expenses</b>				
1300	PREPAID INSURANCE	1280		8,073.00
1400	PREPAID EXPENSES-r/e tax	0		0.00
<b>Subtotal [4400.00] Prepaid Expenses</b>				<b>8,073.00</b>
<b>Subgroup Prepaid Insurance</b>				
<b>Subtotal [4400.05] Prepaid Insurance</b>				<b>0.00</b>
<b>Total [4400] Prepaid Expenses</b>				<b>8,073.00</b>
<b>Group : [4 Other Assets]</b>				
<b>Current Assets</b>				<b>71,903.00</b>
<b>Subgroup Escrow Deposits</b>				
1058	INSURANCE ESCROW	1985	5.2	47,202.00
1059	REAL ESTATE TAX ESCROW	1985	5.3	190,562.00
1060	MIP ESCROW	1985	5.2	90,764.00
1099	DEBT SERVICE ESCROW			0.00
<b>Subtotal [4500.05] Escrow Deposits</b>				<b>328,528.00</b>
<b>Subgroup Replacement Reserve</b>				
1053	REPAIRS RESERVE	1985	0	0.00
1056	REPLACEMENT RESERVE	1985	5.1	257,703.00
<b>Subtotal [4500.15] Replacement Reserve</b>				<b>257,703.00</b>
<b>Group : [4 Property, Plant and Equipment]</b>				
<b>Subgroup Land</b>				
1500	LAND	1511.3		1,050,000.00
1510	LAND IMPROVEMENTS	1631.1		9,548.00
<b>Subtotal [4600.00] Land</b>				<b>1,059,548.00</b>

<b>Subgroup Buildings</b>		
1520	BUILDING	1521.3
<b>Subtotal [4600.05] Buildings</b>		<b>5,950,000.00</b>
<b>Subgroup Building Improvements</b>		
1530	BUILDING IMPROVEMENTS	1611.3
<b>Subtotal [4600.10] Building Improvements</b>		<b>534,095.00</b>
<b>Subgroup Equipment</b>		
1550	EQUIPMENT	1651.3
<b>Subtotal [4600.15] Equipment</b>		<b>92,974.00</b>
<b>Subgroup Office Equipment</b>		
1560	COMPUTER HARDWARE	1651.3
<b>Subtotal [4600.20] Office Equipment</b>		<b>27,282.00</b>
<b>Subgroup Software</b>		
1600	SOFTWARE	1710.3
<b>Subtotal [4600.50] Software</b>		<b>3,241.00</b>
<b>Subgroup Accumulated Depreciation</b>		
1511	ACCUM. DEP. LAND IMPROVEMENTS	1632.2
1521	ACCUM. DEP. BUILDING	1522.2
1531	ACCUM. DEP. BLDG IMPROVEMENTS	1612.2
1541	ACCUM DEP. F&F	1652.2
1551	ACCUM. DEP. EQUIPMENT	1652.2
1561	ACCUM DEP COMPUTER HARDWARE	1652.2
1601	ACCUM AMORT - SOFTWARE	1710.2
<b>Subtotal [4600.60] Accumulated Depreciation</b>		<b>(6,788.00)</b>
<b>Subgroup Furniture and Fixtures</b>		
1540	FURNITURE & FIXTURE	1651.3
<b>Subtotal [4600.16] Furniture and Fixtures</b>		<b>(1,538,256.00)</b>
<b>Total [4600] Property, Plant and Equipment</b>		<b>(83,780.00)</b>
<b>Subgroup Intercompany Eliminations</b>		
2400	DUE POINTE GROUP CARE, LLC	1652.2
2420	DUE 100 AMITY ST LLC	1652.2
2450	DUE EASTPOINTE REHAB CENTER LLC	1652.2
2470	DUE BAYPOINTE REHAB CENTER LLC	1652.2
<b>Subtotal [4900.00] Intercompany Eliminations</b>		<b>(57,477.00)</b>
<b>Total [4900] Intercompany</b>		<b>(12,291.00)</b>
<b>Non-Current Assets</b>		<b>(2,836.00)</b>
<b>Group : [4 Intercompany]</b>		<b>(1,729,804.00)</b>
<b>Subgroup Intercompany Eliminations</b>		<b>(193,620.00)</b>
2400	DUE POINTE GROUP CARE, LLC	0.00
2420	DUE 100 AMITY ST LLC	0.00
2450	DUE EASTPOINTE REHAB CENTER LLC	976,990.00
2470	DUE BAYPOINTE REHAB CENTER LLC	783,370.00
<b>Subtotal [4900.00] Intercompany Eliminations</b>		<b>783,370.00</b>
<b>Total [4900] Intercompany</b>		<b>783,370.00</b>
<b>Non-Current Assets</b>		<b>7,340,364.00</b>

**TOTAL ASSET****7,412,267.00****Group : [5 Accrued Liabilities****Subgroup Accrued Expenses**

2020	ACCRUED EXPENSES - R/E TAX	(19,913.00) g
2030	ACCRUED EXPENSES - ACCOUNTING	(28,450.00)
2040	ACCRUED EXPENSES - PROP	(4,658.00)
2100	ACCRUED INTEREST	(48,374.00) g
<b>Subtotal [5200.00] Accrued Expenses 2030</b>		<b>(101,395.00)</b>

**Subgroup Accrued Interest Payable**

<b>Subtotal [5200.55] Accrued Interest Payable</b>		<b>0.00</b>
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**Total [5200] Accrued Liabilities****(101,395.00)****Subgroup Current Portion - Long-Term Debt**

2306	CURRENT MATURITIES - 1ST MORTG	2160	(354,630.00)
2360	CURRENT MATURITIES - 1ST MORTG		0.00
<b>Subtotal [5300.10] Current Portion - Long-Term Debt</b>			<b>(354,630.00)</b>

**Subgroup Current Portion - Related Party**

<b>Subtotal [5300.20] Current Portion - Related Party</b>		<b>0.00</b>
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<b>Total [5300] Debt</b>		<b>(354,630.00)</b>
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**Current Liabilities****(456,025.00)****Group : [5 Debt****Subgroup Non-Current Portion - Long-Term Debt**

1700	DEFERRED FINANCE FEES	0.00
1701	ACCUM AMORT-DEFERRED FINANCE	0.00
1750	DEFERRED CLOSING COST	121,151.00
1751	ACCUM AMORT-DEFERRED CLOSING COST	(10,145.00)
2300	MORTGAGE PAYABLE - CAPITAL ONE	0.00
2305	MORTGAGE PAYABLE - WALKER & DUNLOP	(17,484,527.00)
2308	LONG TERM DEBT OFFSET - 1ST MORTG	354,630.00
		2310
		(17,129,897.00)

<b>Subtotal [5300.15] Non-Current Portion - Long-Term Debt</b>		<b>(17,018,891.00)</b>
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<b>Total [5300] Debt</b>		<b>(17,018,891.00)</b>
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**Non-Current Liabilities****(17,018,891.00)****TOTAL LIABILITY****(17,474,916.00)****Group : [6 Equity****Subgroup Retained Earnings**

2800	RETAINED EARNINGS	1,615,285.00
<b>Subtotal [6100.15] Retained Earnings</b>		<b>1,615,285.00</b>

**Subgroup Members' Equity**

2600	MEMBER EQUITY	8,869,785.00
<b>Subtotal [6100.35] Members' Equity</b>		<b>8,869,785.00</b>

**Subgroup Treasury Stock**

Subtotal [6100.55] Treasury Stock		0.00
Total [6100] Equity	2520	10,485,070.00
Equity		10,485,070.00
NET (INCOME) LOSS		(422,421.00)
TOTAL EQUITY		10,062,649.00
TOTAL LIABILITY AND EQUITY		(7,412,267.00)

#### Group : [7 Revenue

##### Subgroup Revenue

3010	RENTAL INCOME	3510.1	(1,578,299.00)
Subtotal [7100.00] Revenue			(1,578,299.00)

##### Subgroup Other Revenue

3020	LEASE INCOME - T-MOBILE		0.00
3030	LEASE INCOME - SPRINT		0.00
3041	INTEREST INCOME - REPAIRS RESERVE		0.00
3042	INTEREST INCOME - REPLACEMENT RESERVE		(138.00)
3043	INTEREST INCOME - DEBT SERVICE ESCROW		0.00
Subtotal [7100.10] Other Revenue	3530		(138.00)
Total [7100] Revenue			(1,578,437.00)

Revenues (1,578,437.00)

Other Income 0.00

TOTAL REVENUE (1,578,437.00)

#### Group : [7 General and Administrative

##### Subgroup Depreciation

4810	DEPRECIATION LAND IMPROVEMENTS	9560.8	955.00
4820	DEPRECIATION BUILDING	9550	216,364.00
4830	DEPRECIATION BUILDING IMPROVE.	9560.8	26,675.00
4840	DEPRECIATION FURNITURE & FIXTURE	9570	6,685.00
4850	DEPRECIATION EQUIPMENT	9570	16,596.00
4860	DEPRECIATION COMPUTER HARDWARE	9570	5,456.00
4910	AMORT. COMPUTER SOFTWARE	9575	484.00
Subtotal [7300.24] Depreciation			273,215.00

##### Subgroup Insurance

4510	PROPERTY INSURANCE	9580	38,125.00
Subtotal [7300.34] Insurance			38,125.00

##### Subgroup Mortgage Insurance Premium

4520	MIP INSURANCE	9580	97,030.00
Subtotal [7300.40] Mortgage Insurance Premium			97,030.00

##### Subgroup Property Tax

4500	REAL ESTATE TAXES	9540	129,197.00
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Subtotal [7300.62] Property Tax	129,197.00
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**Subgroup Professional Fees**

4010	PROFESSIONAL FEES	0.00
4020	LEGAL FEES	0.00
4030	ACCOUNTING	28,675.00

Subtotal [7300.64] Professional Fees	28,675.00
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**Subgroup Management Fees**

Subtotal [7300.45] Management Fees	0.00
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Total [7300] General and Administrative	566,565.00
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Operating Expenses	566,565.00
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**Group : [7 Other Income and Expenses**

**Subgroup Interest Expense**

4620	INTERST EXP - CAPITAL ONE	0.00
4630	INTEREST EXP - WALKER & DUNLOP	585,723.00
4650	INTEREST EXP - OTHER	0.00
4920	AMORT. DEFERRED FINANCE FEES	0.00
4930	AMORT. DEFERRED CLOSING COST	3,728.00

Subtotal [7400.25] Interest Expense	9545.2	589,451.00
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**Subgroup Interest Expense - Related Party**

Subtotal [7400.35] Interest Expense - Related Party	0.00
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Total [7400] Other Income and Expenses	589,451.00
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Other Expenses	589,451.00
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TOTAL EXPENSE	1,156,016.00
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NET (INCOME) LOSS	(422,421.00)
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Sum of Account Groups	0.00
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