

UNITED STATES BANKRUPTCY COURT

Northern DISTRICT OF California

In Re. Windscape Apartments, LLC

§
§
§
§Case No. 24-10417Debtor(s)Lead Case No. 24-10545☒ Jointly Administered**Monthly Operating Report**

Chapter 11

Reporting Period Ended: 03/31/2025Petition Date: 08/06/2024Months Pending: 8Industry Classification:

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Reporting Method:

Accrual Basis ☐Cash Basis ☒

Debtor's Full-Time Employees (current):

0

Debtor's Full-Time Employees (as of date of order for relief):

0**Supporting Documentation** (check all that are attached):

(For jointly administered debtors, any required schedules must be provided on a non-consolidated basis for each debtor)

- ☒ Statement of cash receipts and disbursements
- ☒ Balance sheet containing the summary and detail of the assets, liabilities and equity (net worth) or deficit
- ☒ Statement of operations (profit or loss statement)
- ☒ Accounts receivable aging
- ☒ Postpetition liabilities aging
- ☒ Statement of capital assets
- ☐ Schedule of payments to professionals
- ☐ Schedule of payments to insiders
- ☒ All bank statements and bank reconciliations for the reporting period
- ☐ Description of the assets sold or transferred and the terms of the sale or transfer

/s/ Thomas B. Rupp

Signature of Responsible Party

04/17/2025

Date

Thomas B. Rupp

Printed Name of Responsible Party

Keller Benvenuti Kim LLP

425 Market Street, 26th Floor

San Francisco, CA 94105

Address

STATEMENT: This Periodic Report is associated with an open bankruptcy case; therefore § 1320.4(a)(2) applies.

Case: 24-10545 Doc# 1335 Filed: 04/17/25 Entered: 04/17/25 12:00:00 PM



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Part 1: Cash Receipts and Disbursements	Current Month	Cumulative
a. Cash balance beginning of month	\$498,482	
b. Total receipts (net of transfers between accounts)	\$212,356	\$1,778,304
c. Total disbursements (net of transfers between accounts)	\$268,071	\$1,340,088
d. Cash balance end of month (a+b-c)	\$442,767	
e. Disbursements made by third party for the benefit of the estate	\$0	\$-52,177
f. Total disbursements for quarterly fee calculation (c+e)	\$268,071	\$1,287,911

Part 2: Asset and Liability Status (Not generally applicable to Individual Debtors. See Instructions.)	Current Month
a. Accounts receivable (total net of allowance)	\$-25,618
b. Accounts receivable over 90 days outstanding (net of allowance)	\$1,020
c. Inventory (Book <input checked="" type="radio"/> Market <input type="radio"/> Other <input type="radio"/> (attach explanation))	\$0
d. Total current assets	\$2,398,748
e. Total assets	\$84,301,225
f. Postpetition payables (excluding taxes)	\$956,031
g. Postpetition payables past due (excluding taxes)	\$537,344
h. Postpetition taxes payable	\$889,026
i. Postpetition taxes past due	\$472,781
j. Total postpetition debt (f+h)	\$1,845,057
k. Prepetition secured debt	\$35,839,425
l. Prepetition priority debt	\$90,329
m. Prepetition unsecured debt	\$5,592,886
n. Total liabilities (debt) (j+k+l+m)	\$43,367,697
o. Ending equity/net worth (e-n)	\$40,933,528

Part 3: Assets Sold or Transferred	Current Month	Cumulative
a. Total cash sales price for assets sold/transferred outside the ordinary course of business	\$0	\$0
b. Total payments to third parties incident to assets being sold/transferred outside the ordinary course of business	\$0	\$0
c. Net cash proceeds from assets sold/transferred outside the ordinary course of business (a-b)	\$0	\$0

Part 4: Income Statement (Statement of Operations) (Not generally applicable to Individual Debtors. See Instructions.)	Current Month	Cumulative
a. Gross income/sales (net of returns and allowances)	\$215,538	
b. Cost of goods sold (inclusive of depreciation, if applicable)	\$0	
c. Gross profit (a-b)	\$215,538	
d. Selling expenses	\$0	
e. General and administrative expenses	\$129,903	
f. Other expenses	\$0	
g. Depreciation and/or amortization (not included in 4b)	\$0	
h. Interest	\$148,600	
i. Taxes (local, state, and federal)	\$-193	
j. Reorganization items	\$0	
k. Profit (loss)	\$-62,772	\$542,601

Part 5: Professional Fees and Expenses

			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative
a.	Debtor's professional fees & expenses (bankruptcy) <i>Aggregate Total</i>					
	<i>Itemized Breakdown by Firm</i>					
	Firm Name	Role				
i	0					
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b.			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative
	Debtor's professional fees & expenses (nonbankruptcy) <i>Aggregate Total</i>					
	<i>Itemized Breakdown by Firm</i>					
	Firm Name	Role				
i						
ii						
iii						
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	xcviii					

	xcix						
	c						
c.	All professional fees and expenses (debtor & committees)						

Part 6: Postpetition Taxes**Current Month****Cumulative**

a.	Postpetition income taxes accrued (local, state, and federal)	\$0	\$0
b.	Postpetition income taxes paid (local, state, and federal)	\$0	\$0
c.	Postpetition employer payroll taxes accrued	\$0	\$0
d.	Postpetition employer payroll taxes paid	\$0	\$0
e.	Postpetition property taxes paid	\$0	\$0
f.	Postpetition other taxes accrued (local, state, and federal)	\$0	\$0
g.	Postpetition other taxes paid (local, state, and federal)	\$0	\$0

Part 7: Questionnaire - During this reporting period:

- a. Were any payments made on prepetition debt? (if yes, see Instructions) Yes ☒ No ☐
- b. Were any payments made outside the ordinary course of business without court approval? (if yes, see Instructions) Yes ☐ No ☒
- c. Were any payments made to or on behalf of insiders? Yes ☐ No ☒
- d. Are you current on postpetition tax return filings? Yes ☒ No ☐
- e. Are you current on postpetition estimated tax payments? Yes ☐ No ☒
- f. Were all trust fund taxes remitted on a current basis? Yes ☒ No ☐
- g. Was there any postpetition borrowing, other than trade credit? (if yes, see Instructions) Yes ☐ No ☒
- h. Were all payments made to or on behalf of professionals approved by the court? Yes ☐ No ☐ N/A ☒
- i. Do you have: Worker's compensation insurance? Yes ☐ No ☒
 If yes, are your premiums current? Yes ☐ No ☐ N/A ☒ (if no, see Instructions)
 Casualty/property insurance? Yes ☒ No ☐
 If yes, are your premiums current? Yes ☒ No ☐ N/A ☐ (if no, see Instructions)
 General liability insurance? Yes ☒ No ☐
 If yes, are your premiums current? Yes ☒ No ☐ N/A ☐ (if no, see Instructions)
- j. Has a plan of reorganization been filed with the court? Yes ☐ No ☒
- k. Has a disclosure statement been filed with the court? Yes ☐ No ☒
- l. Are you current with quarterly U.S. Trustee fees as set forth under 28 U.S.C. § 1930? Yes ☒ No ☐

Part 8: Individual Chapter 11 Debtors (Only)

- | | | |
|--|-------|-----|
| a. Gross income (receipts) from salary and wages | _____ | \$0 |
| b. Gross income (receipts) from self-employment | _____ | \$0 |
| c. Gross income from all other sources | _____ | \$0 |
| d. Total income in the reporting period (a+b+c) | _____ | \$0 |
| e. Payroll deductions | _____ | \$0 |
| f. Self-employment related expenses | _____ | \$0 |
| g. Living expenses | _____ | \$0 |
| h. All other expenses | _____ | \$0 |
| i. Total expenses in the reporting period (e+f+g+h) | _____ | \$0 |
| j. Difference between total income and total expenses (d-i) | _____ | \$0 |
| k. List the total amount of all postpetition debts that are past due | _____ | \$0 |
- l. Are you required to pay any Domestic Support Obligations as defined by 11 U.S.C § 101(14A)? Yes ☐ No ☒
- m. If yes, have you made all Domestic Support Obligation payments? Yes ☐ No ☐ N/A ☒

Privacy Act Statement

28 U.S.C. § 589b authorizes the collection of this information, and provision of this information is mandatory under 11 U.S.C. §§ 704, 1106, and 1107. The United States Trustee will use this information to calculate statutory fee assessments under 28 U.S.C. § 1930(a)(6). The United States Trustee will also use this information to evaluate a chapter 11 debtor's progress through the bankruptcy system, including the likelihood of a plan of reorganization being confirmed and whether the case is being prosecuted in good faith. This information may be disclosed to a bankruptcy trustee or examiner when the information is needed to perform the trustee's or examiner's duties or to the appropriate federal, state, local, regulatory, tribal, or foreign law enforcement agency when the information indicates a violation or potential violation of law. Other disclosures may be made for routine purposes. For a discussion of the types of routine disclosures that may be made, you may consult the Executive Office for United States Trustee's systems of records notice, UST-001, "Bankruptcy Case Files and Associated Records." See 71 Fed. Reg. 59,818 et seq. (Oct. 11, 2006). A copy of the notice may be obtained at the following link: http://www.justice.gov/ust/eo/rules_regulations/index.htm. Failure to provide this information could result in the dismissal or conversion of your bankruptcy case or other action by the United States Trustee. 11 U.S.C. § 1112(b)(4)(F).

I declare under penalty of perjury that the foregoing Monthly Operating Report and its supporting documentation are true and correct and that I have been authorized to sign this report on behalf of the estate.

/s/ Bradley D. Sharp

Signature of Responsible Party

Chief Restructuring Officer

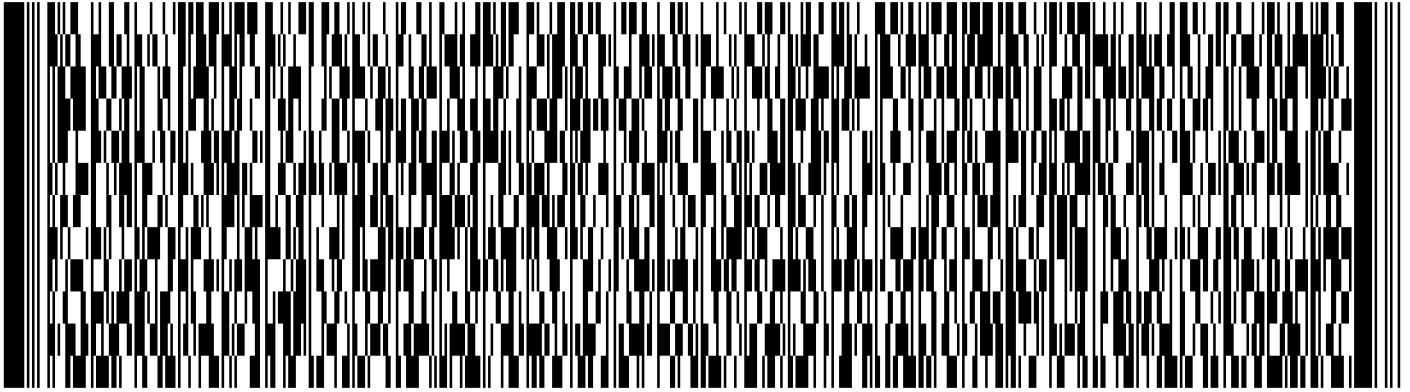
Title

Bradley D. Sharp

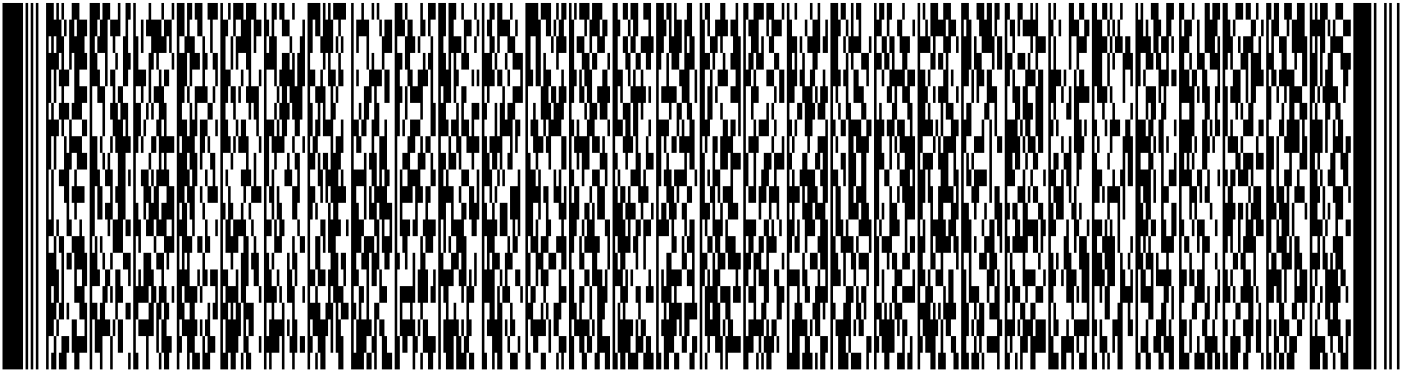
Printed Name of Responsible Party

04/17/2025

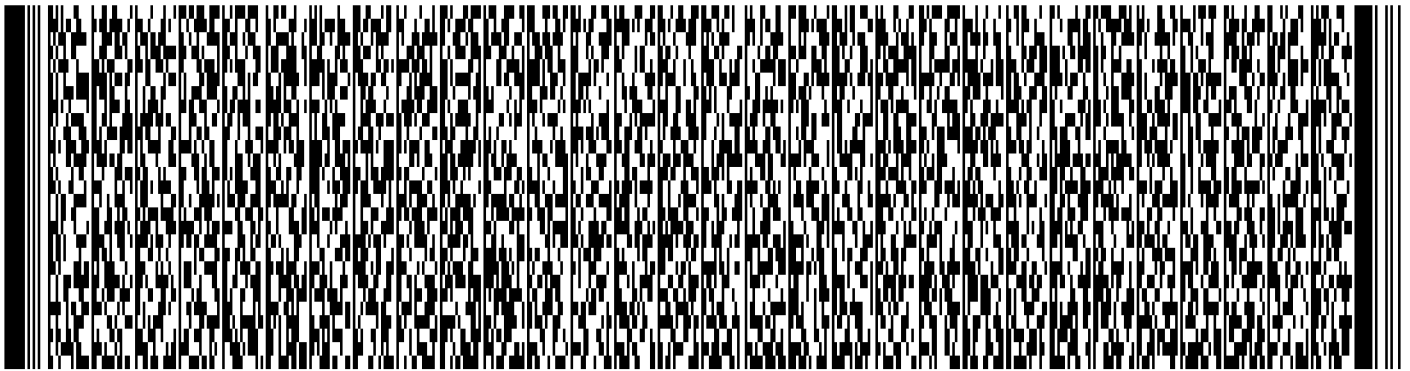
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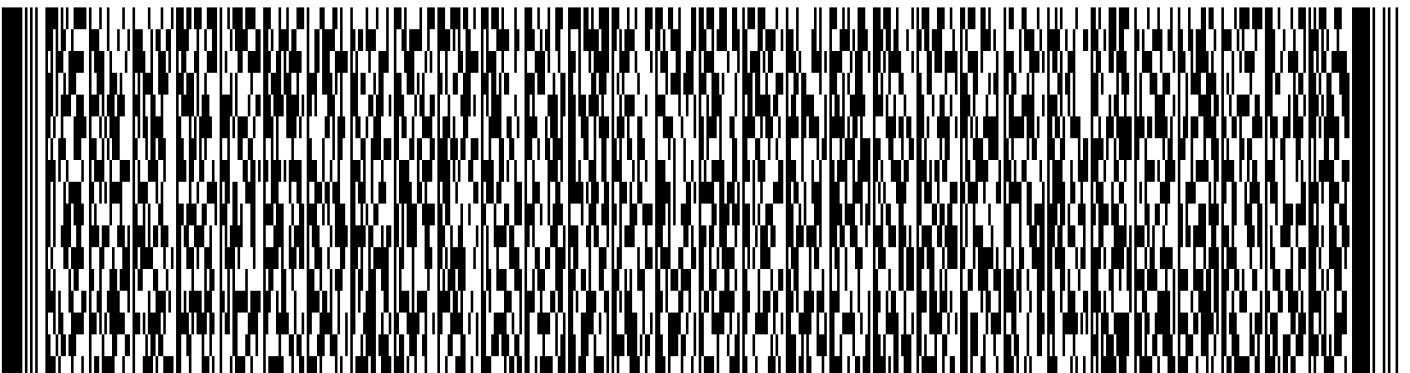
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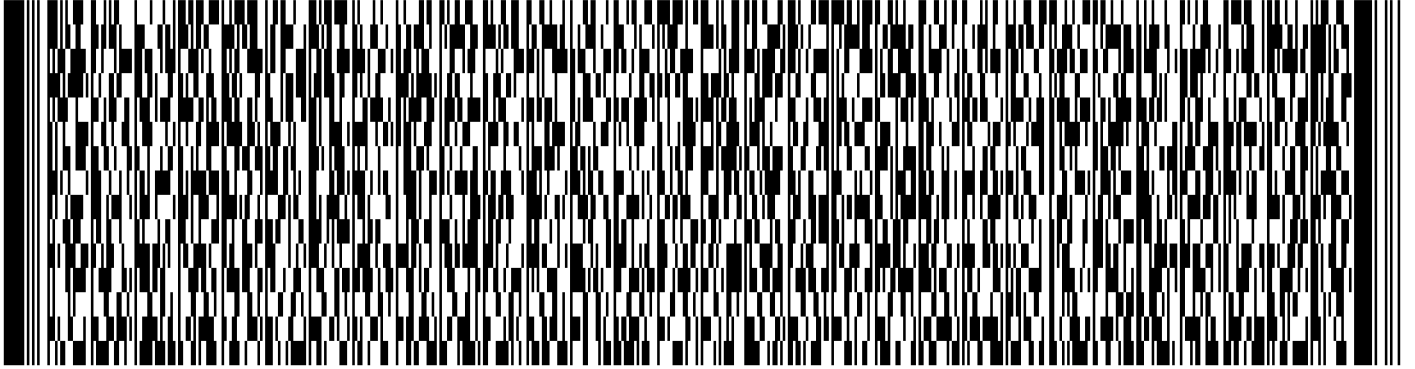
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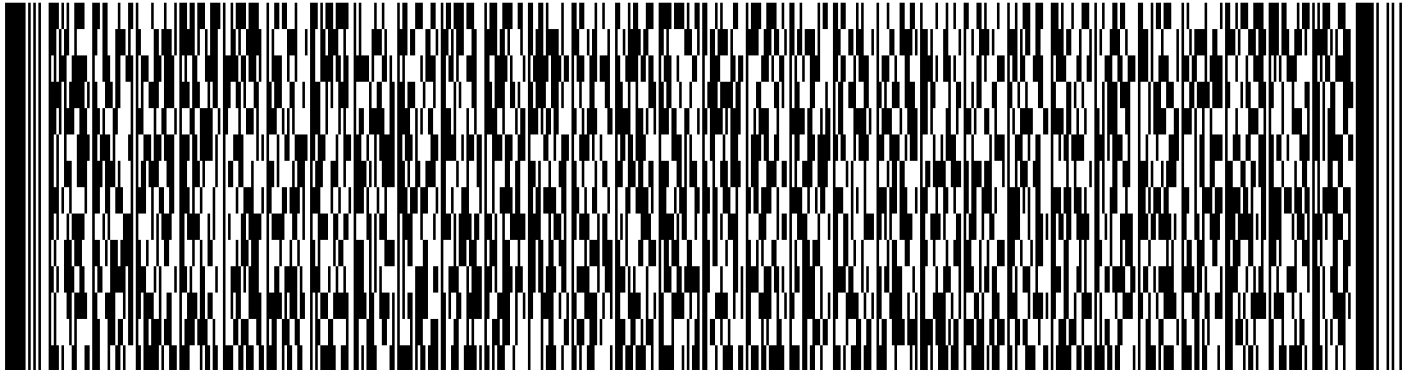
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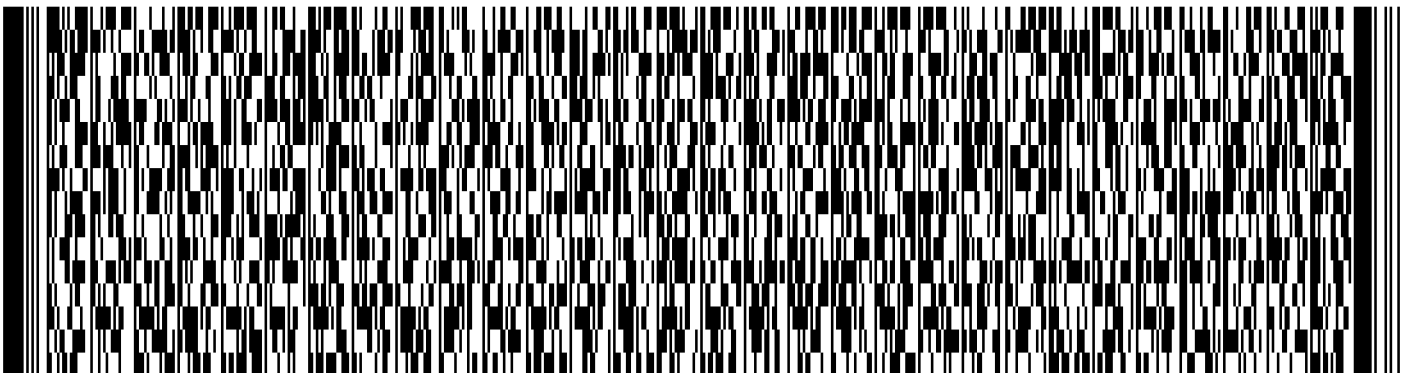
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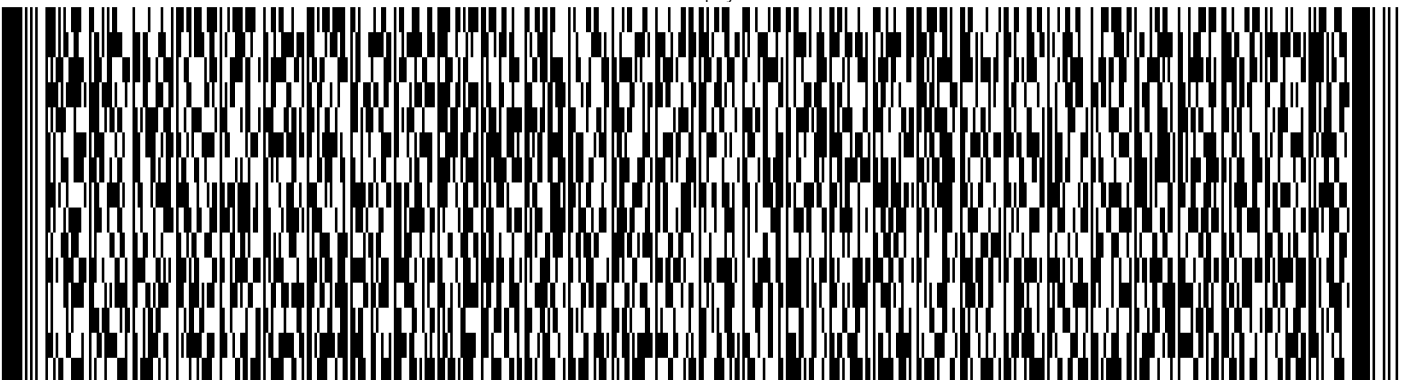
Bankruptcy1to50



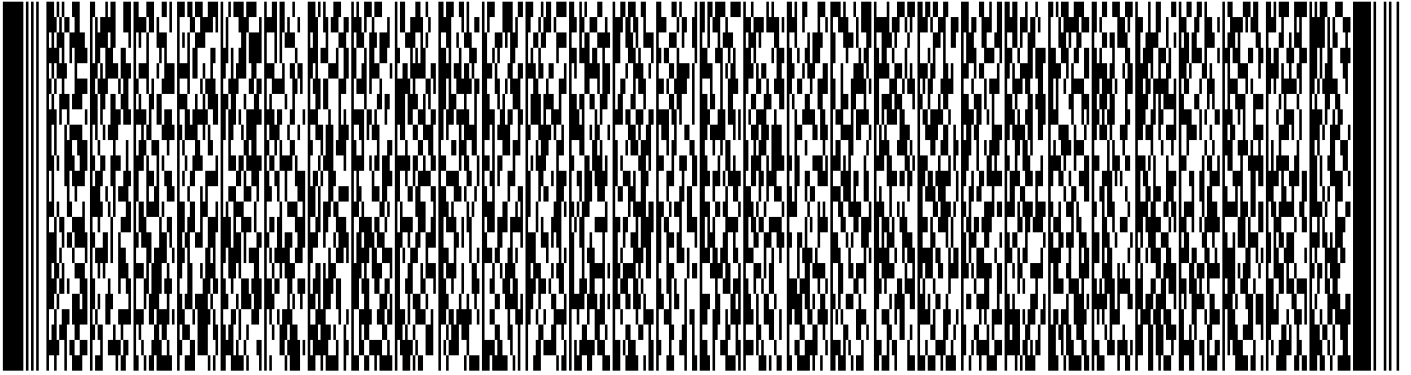
Bankruptcy51to100



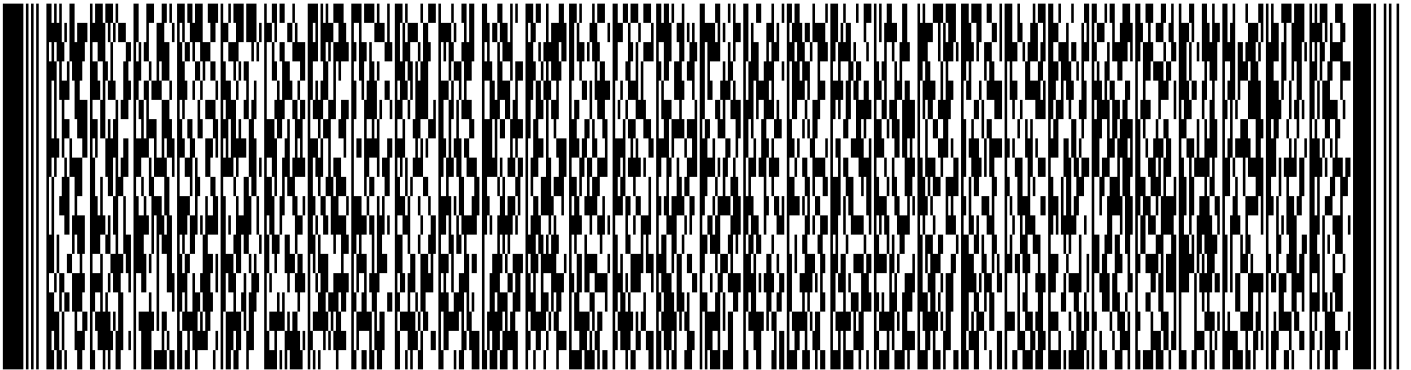
NonBankruptcy1to50



NonBankruptcy51to100



PageThree



PageFour

In re LeFever Mattson, a California corporation, et al.

Lead Case No. 24-10545 (CN)

Global Notes to Monthly Operating Reports

General Notes: On September 12, 2024 (the “Petition Date”), LeFever Mattson, a California corporation, (“LeFever Mattson”) and certain of its affiliates (collectively, the “Debtors”), each filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) with the United States Bankruptcy Court for the Northern District of California (Santa Rosa Division) (the “Bankruptcy Court”), commencing the chapter 11 cases now jointly administered, for procedural purposes only, under Lead Case No. 24-10545 (the “Chapter 11 Cases”).¹ The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. The Debtors are providing the information and documents provided herewith (collectively, and for all Debtors, the “Monthly Operating Reports”) pursuant to the in response to the *Uniform Periodic Reports in Cases Filed Under Chapter 11 of Title 11*, promulgated by the United States Trustee Program, and the *United States Trustee Chapter 11 Operating and Reporting Guidelines for Debtors in Possession* (Revised March 31, 2023). All information in these Monthly Operating Reports relates solely to the Debtors, and not to any non-Debtor affiliate. The following notes and statements and limitations should be referred to, and referenced in connection with, any review of the Monthly Operating Reports.

Basis of Presentation: The Debtors are submitting their Monthly Operating Reports solely for the purposes of complying with requirements applicable in these Chapter 11 Cases. The financial information included in the Monthly Operating Reports is unaudited and has not been prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”) and does not include all of the information and footnotes required by U.S. GAAP. The Monthly Operating Reports are not intended to reconcile to any financial statements otherwise prepared or distributed by the Debtors. The financial information contained herein is presented per the Debtors’ books and records without, among other things, all adjustments or reclassification that may be necessary or typical in accordance with U.S. GAAP. It is possible that not all assets, liabilities, income, or expenses have been recorded at the time of production. The financial information included in the Monthly Operating Reports has not been subjected to procedures that would typically be applied to financial information presented in accordance with U.S. GAAP or any other recognized financial reporting framework, and, upon application of such procedures, the Debtors believe that the financial information could be subject to changes, and these changes could be material. The results of operations contained in the financial statements provided with these Monthly Operating Reports are not necessarily indicative of results that may be expected from any

¹ Debtor Windscape Apartments, LLC, filed its chapter 11 petition on August 6, 2024. Debtors Pinewood Condominiums, LP, and Ponderosa Pines, LP, filed their chapter 11 petitions on October 2, 2024.

other period or for the full year and may not necessarily reflect the results of operations and financial position of the Debtors in the future.

The Debtors' books and records are kept on a cash basis. Accounts Receivable and Accounts Payable have been included in the responses to Part 2: Asset and Liability Status but are not included in the balance sheets attached with each monthly operating report.

Certain Debtors have joint ownership of assets with other Debtors. The asset account balances and activity have been allocated based on the Debtor's ownership percentage.

Reservation of Rights: The Debtors reserve all rights to amend or supplement their Monthly Operating Reports in all respects, as may be necessary or appropriate. Nothing contained in these Monthly Operating Reports shall constitute a waiver of any of the Debtors' rights under any applicable law or an admission with respect to any issue in the Chapter 11 Cases.

Bank Accounts: To the extent a Debtor has joint ownership of a property with another Debtor, the bank statements have been included for the property for each Debtor.

Internal Transfers: Transfers between Debtors are reflected as Intercompany Transfers on the Statements of Cash Receipts and Disbursements. The cumulative amounts of the internal transfers are shown as Intercompany Assets or Intercompany Liabilities on the Balance Sheets.

Payments Made on Prepetition Debt: On or about September 25, 2024, the Bankruptcy Court entered interim orders (the "Interim Orders") authorizing, but not directing, the Debtors to, among other things, pay certain prepetition claims relating to (a) employee wages, salaries, and other compensation and benefits; (b) insurance premiums; and (c) the continued use of the Debtors' Cash Management System. Final orders granting such relief were entered on or about October 17-21, 2024 (the "Final Orders," and, collectively with the Interim Orders, the "First Day Orders"). Payments made on prepetition debt pursuant to the First Day Orders are not recorded in Attachment 1.

Payments to Insiders: Except as otherwise indicated in a supplemental statement, all payments made by the Debtors to "Insiders," as such term is defined in 11 U.S.C. § 101(31), constituted the regular compensation owed to those persons or reimbursements in the ordinary course of business.

Windtree, LP: Windtree, LP is an entity that was historically controlled by Ken Mattson. It was recently discovered that Windtree, LP is the owner of record for three properties located in Perris, California, at 333 Wilkerson Ave., 371 Wilkerson Ave., and 411 Wilkerson Ave. The Debtors do not have any records related to these properties and are working to obtain information.

1050 Elm Street: At the commencement of the Chapter 11 Cases, the Debtors' books and records reflected the owner of 1050 Elm Street in Napa, California, as Tradewinds Apartments, LP. After review of conflicting information regarding the ownership of 1050 Elm Street, it has been determined that 1050 Elm Street is owned by Pinecone, LP and not Tradewinds Apartments, LP. Previous operating reports for Pinecone, LP and Tradewinds Apartments, LP have been amended to reflect this ownership determination.

Windscape Apartments, LLC
24-10417
Statement of Cash Receipts and Disbursements
3/31/2025

	<u>Current Month</u>	<u>Accumulated Total</u>
Receipts		
Operating		
Rental Income	\$ 212,163	\$ 1,715,782
Other Operating Cash Receipts	-	8,231
Total Operating Receipts	<u>\$ 212,163</u>	<u>\$ 1,724,013</u>
Non-Operating		
Other Non-Operating Cash Receipts	\$ 193	\$ 3,775
Intercompany Transfers	-	50,517
Adjustments to Intercompany Balances	-	-
DIP Funding	-	-
Asset Sales	-	-
Total Non-Operating Receipts	<u>\$ 193</u>	<u>\$ 54,291</u>
Total Receipts	<u>\$ 212,356</u>	<u>\$ 1,778,304</u>
Disbursements		
Operating		
Payroll & Payroll Taxes	\$ -	\$ 7,594
Insurance	58,526	153,563
Utilities	12,088	123,624
Repairs & Maintenance	23,229	268,662
Admin Expense	9,339	21,681
Professional Fees	-	-
Other Operating Disbursements	-	17,148
Management Fees	17,237	70,750
Taxes (sales, property, other)	-	-
Total Operating Disbursements	<u>\$ 120,419</u>	<u>\$ 663,021</u>
Non-Operating		
Debt Service	\$ 147,652	\$ 621,498
Other Non-Operating Disbursements	-	-
Restructuring Fees	-	3,392
Owner Distributions	-	-
Intercompany Transfers	-	52,177
Transfers to Non-Debtors	-	-
Adjustments to Intercompany Balances	-	-
Capital Expenditures	-	-
Total Non-Operating Disbursements	<u>\$ 147,652</u>	<u>\$ 677,067</u>
Total Disbursements	<u>\$ 268,071</u>	<u>\$ 1,340,088</u>
Net Cash Receipts and Disbursements	<u>\$ (55,715)</u>	<u>\$ 438,216</u>
Total Disbursements less Intercompany Disbursements	<u>\$ 268,071</u>	<u>\$ 1,287,911</u>

Windscape Apartments, LLC
24-10417
Balance Sheet
3/31/2025

	Current Month
Assets	
Current Assets	
Cash & Equivalents	\$ 442,768
Accounts Receivable	-
Notes Receivable	-
Intercompany Receivables	1,981,598
Intercompany Receivables - US Trustee Fees	-
Other Receivables	-
Total Current Assets	\$ 2,424,366
Fixed Assets	
FF&E	\$ -
Capital Assets	79,490,000
Accumulated Depreciation	-
Total Fixed Assets	\$ 79,490,000
Other Assets	\$ 2,412,477
Other Assets (To Be Reconciled)	-
Total Other Assets	\$ 2,412,477
Total Assets	\$ 84,326,843
Liabilities	
Current Liabilities	
Current Liabilities	\$ -
Security Deposits	144,706
Other Payables	1,408
Intercompany Liabilities - LM	2,201,186
Intercompany Liabilities - Other	3,147,640
Intercompany Liabilities - US Trustee Fees	-
Other Liabilities	10,274
Other Liabilities (To Be Reconciled)	171,364
Total Current Liabilities	\$ 5,676,578
Long-Term Liabilities	
Deferred Gain (Loss)	\$ -
Notes Payable	37,439,773
Notes Payable - LM	-
Total Long-Term Liabilities	\$ 37,439,773
Total Liabilities	\$ 43,116,350
Equity	
Capital	\$ 39,806,815
Retained Earnings	289,232
YTD Net Income	1,114,445
Total Equity	\$ 41,210,492
Total Liabilities and Equity	\$ 84,326,843

Windscape Apartments, LLC
24-10417
Statement of Operations
3/31/2025

	<u>Current Month</u>	<u>Accumulated Total</u>
Income		
Revenue		
Rental Income	\$ 192,495	\$ 1,428,861
Garage Income	-	-
Other Revenue		
Other Income	23,043	303,007
Total Revenue	<u>\$ 215,538</u>	<u>\$ 1,731,868</u>
Expense		
Operating Expense		
Admin Expense	\$ 23,789	\$ 97,011
Bank Fees	-	0
Commissions	-	-
Garage Expense	-	-
Insurance	60,833	144,287
Landscaping	-	-
Licenses & Fees	2,252	2,869
Marketing	327	2,251
Payroll	-	7,594
Professional Fees	(600)	(600)
Property Expense	16,446	62,784
Rent Expense	(750)	(553)
Repairs & Maintenance	13,069	235,416
Utilities	13,944	115,986
Other Operating Expense	593	2,692
Total Operating Expense	<u>\$ 129,903</u>	<u>\$ 669,736</u>
Non-Operating Expense		
Restructuring Fees	\$ -	\$ 3,392
Interest Expense	148,600	516,333
Tax	(193)	(193)
Total Non-Operating Expense	<u>\$ 148,407</u>	<u>\$ 519,532</u>
Total Expense	<u>\$ 278,310</u>	<u>\$ 1,189,268</u>
Net Income	<u><u>\$ (62,772)</u></u>	<u><u>\$ 542,601</u></u>

Windscape Apartments, LLC
24-10417
AR Aging Report
3/31/2025

Row Labels	Prepayments	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total
First Place for Youth	(338)	-	-	-	-	(338)
Moncini Christina	(421)	-	-	-	-	(421)
Grant Jennifer	(1,853)	-	-	-	-	(1,853)
Agbigay Andrea	-	1,670	693	12	1,020	3,395
Williams III George	-	152	-	-	-	152
Naaniamotu Lineti	(56)	598	-	-	-	542
Inc. (Tina Conley) Shelter	-	209	75	-	-	284
Griego William	-	259	-	-	-	259
Rentschler Joshua	(1,806)	-	-	-	-	(1,806)
White Zachary	-	171	-	-	-	171
Adams Gina	-	712	-	-	-	712
Services (S. Gans) EA Family	(1,504)	-	-	-	-	(1,504)
Services (B. Macias) EA Family	(1,531)	-	(75)	-	-	(1,606)
Gerald Silver	-	260	-	-	-	260
Retail Realm Distribution	(3,552)	-	-	-	-	(3,552)
Anthony's Tailoring	(2,017)	-	-	-	-	(2,017)
Strauch Arco AM/PM	(658)	-	-	-	-	(658)
T-Mobile West Corporation (Tower)	(2,316)	-	-	-	-	(2,316)
Armando Hernandez Engineering Lease	-	180	-	-	-	180
Villasenor Sergio	(1)	-	-	-	-	(1)
Rojas Jose Osvaldo Torres	(20)	-	-	-	-	(20)
Erwin John (Michael)	-	12	-	-	-	12
Ewer Scott	(1,809)	-	-	-	-	(1,809)
Martinez Priscilla	(56)	-	-	-	-	(56)
Shoephoerster Linda	(1,834)	-	-	-	-	(1,834)
Sky Sushi (Sushi Mon)	(9,714)	-	-	-	-	(9,714)
Beer and Wine - Singh, LLC	-	247	-	-	-	247
Davis Cassidy	(2,325)	-	-	-	-	(2,325)
Grand Total	(31,812)	4,469	693	12	1,020	(25,618)

Windscape Apartments, LLC
24-10417
AP Aging Report
3/31/2025

Note: Payables due to "KS Mattson Partners" and "Socotra Capital" subject to further evaluation and review.

Row Labels	Payee Name	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total
Post-Petition	A & G Cleaning	-	-	480	-	480
	AT&T	-	-	-	309	309
	Charles Lomeli-TTCCC	-	104,166	-	116,218	220,384
	City of Roseville	3,530	-	-	-	3,530
	City of Vacaville	-	-	-	1,294	1,294
	Comcast	-	-	-	7	7
	Erick Roeser, CPA	-	248,675	23,499	316,659	588,833
	Israel Rojas Landscaping	-	-	-	300	300
	Lopez Landscaping	1,980	-	-	-	1,980
	Neighborly Pest Management	98	98	98	-	294
	Pacific Gas & Electric	-	-	-	563	563
	PJ's Junk Removal	1,400	-	-	-	1,400
	Placer County Tax Collector	-	39,904	-	39,904	79,808
	RentGrow, Inc	-	-	-	6	6
	Shoo Fly Pest Control	525	-	-	-	525
	Socotra Capital	-	127,720	127,720	510,880	766,321
	State Farm Insurance	2,688	-	-	-	2,688
	Universal Site Services, Inc	369	369	-	-	738
	WebPerception LLC	160	-	-	-	160
	YES Energy Management	-	-	-	40	40
	LeFever Mattson Property Management	132	461	325	18,510	19,429
	First Insurance Funding Corp. of Calif.	596	-	-	-	596
	Optima Landscape of Sacramento Inc	1,406	2,725	-	-	4,131
	Poppy Bank	-	-	-	5,291	5,291
	State Water Resources Control Board	-	-	-	144	144
	Waldron Landscaping, Inc	-	145	-	-	145
	McDonnell Roofing, Inc	955	-	-	-	955
Post-Petition Total		13,840	524,263	152,122	1,010,125	1,700,350
Pre-Petition	A-1 Appliance Hac	-	-	-	599	599
	Alejandro's Yard Maintenance	-	-	-	280	280
	All In One Carpet Care	-	-	-	955	955
	City of Sonoma	-	-	-	1,246	1,246
	City of Vacaville	-	-	-	413	413
	Consolidated Communications	-	-	-	17	17
	Environmental Aqua, Inc.	-	-	-	833	833
	Erick Roeser, CPA	-	-	-	80,216	80,216
	Garcia's Pool Service	-	-	-	140	140
	Israel Rojas Landscaping	-	-	-	3,015	3,015
	James	-	-	-	40	40
	LeFever Mattson, Inc.	-	-	-	2,081	2,081
	Lopez Landscaping	-	-	-	160	160
	Pacific Gas & Electric	-	-	-	2,994	2,994
	Parish Termite & Pest Management, Inc.	-	-	-	25	25
	Placer County Tax Collector	-	-	-	10,113	10,113
	Power Pole Service Inc	-	-	-	294	294
	ProVex Pest Management	-	-	-	160	160
	Recology Sonoma Marin	-	-	-	3,138	3,138
	Recology Vacaville Solano	-	-	-	3,038	3,038
	Sacramento Control Systems, Inc.	-	-	-	1,213	1,213
	Storm Water Inspection & Maintenance Services, Inc	-	-	-	628	628
	Valley of the Moon Water District	-	-	-	224	224
	Veronica Padilla	-	-	-	130	130
	Weintraub & Tobin	-	-	-	1,172	1,172
	Wilson's Locksmith	-	-	-	6	6
	Wine Country Hot Tub Services	-	-	-	6	6
	Zillow, Inc	-	-	-	25	25
	LeFever Mattson Property Management	-	-	-	35,292	35,292
	All Pro Backflow, Inc.	-	-	-	90	90
	R 11 Services LLC	-	-	-	2,800	2,800
Pre-Petition Total		-	-	-	151,343	151,343
Grand Total		13,840	524,263	152,122	1,161,468	1,851,693

Windscape Apartments, LLC
24-10417
Statement of Capital Assets
3/31/2025

Note: All property values included in the table below are representative of book values per the company's books and records.

Property Address	As of Petition Date		3/31/2025
1025 Napa St	\$	3,000,000	\$ 3,000,000
1045 Bart Rd	\$	2,500,000	\$ 2,500,000
18701 Gehricke Road	\$	9,000,000	\$ 9,000,000
18935 W 5th St	\$	4,500,000	\$ 4,500,000
24120 Arnold Dr	\$	8,000,000	\$ 8,000,000
24160 Turkey Rd24237 Arnold Rd.	\$	3,250,000	\$ 3,250,000
280, 310, 312, 350 Butcher Road	\$	3,500,000	\$ 3,500,000
370 Butcher Rd	\$	6,500,000	\$ 6,500,000
400 West Spain	\$	4,500,000	\$ 4,500,000
430 West Napa	\$	4,000,000	\$ 4,000,000
446, 454, 462 W. Napa	\$	5,000,000	\$ 5,000,000
4950-4970 Allison Parkway	\$	6,500,000	\$ 6,500,000
520/530/532 Studley & 525 W Napa	\$	7,500,000	\$ 7,500,000
7456 Foothills Blvd	\$	7,500,000	\$ 7,500,000
900 E Napa St	\$	2,740,000	\$ 2,740,000
424 W 2nd St	\$	1,500,000	\$ 1,500,000
Grand Total	\$	79,490,000	\$ 79,490,000

Windscape Apartments, LLC
24-10417
Bank Reconciliation
3/31/2025




Bank Account	Balance Per Bank Statement	Outstanding Deposits	Outstanding Checks	Attributed to Other Debtors	Attributed to Non-Debtors	Other Activity	Reconciled Balance
Windscape Village - Citizens	99,868	13,613	(64,667)	426,932	228	(642)	475,332
East West Windscape Apts LLC	515,426	-	(6,680)	(543,710)	-	2,400	(32,564)
Grand Total	615,294	13,613	(71,347)	(116,778)	228	1,758	442,768

Windscape Apartments, LLC
24-10417
Payments on Pre-Petition Debt
3/31/2025

Debtor Name	Date of Disbursement	Date Cleared	Name	Amount
Windscape Apartments, LLC	03/04/25	03/04/25	Socotra Capital	72,000
Windscape Apartments, LLC	03/14/25	03/17/25	Citizens Business Bank	23,553
Windscape Apartments, LLC	03/11/25	03/13/25	Chase Bank	13,929
Windscape Apartments, LLC	03/07/25	03/07/25	Duggan Mission Chapel	10,000
Windscape Apartments, LLC	03/25/25	03/26/25	Citizens Business Bank	28,170
Grand Total				147,652

HOME TAX SERVICE OF AMERICA
LEFEVER MATTSON PROPERTY
WINDSCAPE APTS TRUST ACCOUNT
6359 AUBURN BLVD STE B
CITRUS HEIGHTS CA 95621-5200

Managing Your Accounts

	Phone Number	888.222.5432
	Website	cbbank.com
	Email	customersupport@cbbank.com

Summary of Accounts

Account Type	Account Number	Ending Balance
SPECIALTY BANKING A/A BUSINESS	[REDACTED] 3175	\$99,867.86

SPECIALTY BANKING A/A BUSINESS - [REDACTED] 3175

Account Summary

Date	Description	Amount
03/01/2025	Beginning Balance	\$87,949.56
	48 Credit(s) This Period	\$224,578.92
	78 Debit(s) This Period	\$212,660.62
03/31/2025	Ending Balance	\$99,867.86

Other Credits

Date	Description	Amount
03/03/2025	RDC Deposit	\$500.00
03/03/2025	RDC Deposit	\$15,126.27
03/04/2025	LEFEVER-WINDCB Settlement 000023311000950	\$2,017.20
03/04/2025	RDC Deposit	\$7,319.51
03/04/2025	LEFEVER-WINDCB Settlement 000023336461926	\$44,600.07
03/05/2025	RDC Deposit	\$1,830.00
03/05/2025	RDC Deposit	\$1,950.00
03/05/2025	RDC Deposit	\$2,455.59
03/05/2025	FLEX FLEX YA9926896666524	\$5,372.77
03/05/2025	LEFEVER-WINDCB Settlement 000023357173638	\$13,374.11
03/05/2025	RDC Deposit	\$18,369.97
03/06/2025	RDC Deposit	\$500.56
03/06/2025	RDC Deposit	\$2,500.00
03/06/2025	RDC Deposit	\$2,646.59
03/06/2025	LEFEVER-WINDCB Settlement 000023372731518	\$4,089.61
03/06/2025	RDC Deposit	\$5,014.18
03/06/2025	YARDI CARD DEP WINDCBTran XXXXX8215	\$6,825.03
03/07/2025	FLEX FLEX YA4755998135583	\$1,825.00
03/07/2025	RDC Deposit	\$3,986.65
03/07/2025	RDC Deposit	\$4,137.18
03/07/2025	LEFEVER-WINDCB Settlement 000023386224802	\$6,273.79
03/10/2025	RDC Deposit	\$1,945.59
03/10/2025	LEFEVER-WINDCB Settlement 000023396655354	\$2,032.59
03/10/2025	YARDI CARD DEP WINDCBTran XXXXX2206	\$3,720.18
03/10/2025	RDC Deposit	\$4,558.94
03/12/2025	MISCELLANEOUS CREDIT	\$800.00
03/12/2025	SonomaVlyEscapes ACH Paymen 945838	\$1,788.76

SPECIALTY BANKING A/A BUSINESS - 3175 (continued)**Other Credits (continued)**

Date	Description	Amount
03/12/2025	SonomaVlyEscapes ACH Paymen 945836	\$4,806.95
03/12/2025	YARDI CARD DEP WINDCBTran XXXXX4523	\$5,180.22
03/12/2025	YARDI CARD DEP WINDCBTran XXXXX5221	\$9,979.71
03/13/2025	RDC Deposit	\$1,350.00
03/13/2025	RDC Deposit	\$1,800.00
03/13/2025	RDC Deposit	\$5,156.98
03/14/2025	RDC Deposit	\$514.05
03/14/2025	RDC Deposit	\$1,800.00
03/14/2025	RDC Deposit	\$2,370.00
03/17/2025	RDC Deposit	\$890.00
03/19/2025	RDC Deposit	\$192.68
03/21/2025	RDC Deposit	\$139.00
03/21/2025	RDC Deposit	\$300.00
03/27/2025	YARDI CARD DEP WINDCBTran XXXXX5939	\$2.00
03/27/2025	RDC Deposit	\$2,276.19
03/27/2025	LEFEVER-WINDCB Settlement 000023522064198	\$13,265.62
03/28/2025	YARDI CARD DEP WINDCBTran XXXXX0141	\$40.00
03/28/2025	RDC Deposit	\$500.00
03/28/2025	LEFEVER-WINDCB Settlement 000023529440614	\$3,971.16
03/31/2025	RDC Deposit	\$1,808.59
03/31/2025	LEFEVER-WINDCB Settlement 000023536991342	\$2,675.63

48 item(s) totaling \$224,578.92

Other Debits

Date	Description	Amount
03/03/2025	CHECK # 22495	\$100.61
03/03/2025	CHECK # 22473	\$200.00
03/03/2025	CHECK # 22477	\$2,030.00
03/04/2025	CHECK # 22472	\$190.00
03/04/2025	IPFS866-412-2560 IPFSPMTMDB 840432	\$437.05
03/04/2025	CHECK # 22476	\$700.00
03/04/2025	CHECK # 22486	\$4,579.72
03/04/2025	WIRE/OUT-20250620005003;BNF WINDSCAPE APARTMENTS, LLC DIP;OBI TRANSFER EXCESS FU	\$50,000.00
03/05/2025	CHECK # 22485	\$28.00
03/05/2025	CHECK # 22474	\$106.34
03/05/2025	CHECK # 22501	\$130.00
03/05/2025	CHECK # 22488	\$137.00
03/05/2025	CHECK # 22497	\$410.14
03/05/2025	CHECK # 22502	\$557.16
03/05/2025	CHECK # 22480	\$880.00
03/05/2025	CHECK # 22475	\$949.60
03/06/2025	CHECK # 22492	\$52.00
03/06/2025	CHECK # 22487	\$132.00
03/06/2025	CHECK # 22500	\$270.00
03/06/2025	CHECK # 22401	\$300.00
03/06/2025	CHECK # 22498	\$329.95
03/07/2025	CHECK # 22484	\$123.36
03/07/2025	CHECK # 22513	\$292.50
03/07/2025	CHECK # 22512	\$385.39
03/07/2025	CHECK # 22514	\$2,340.23
03/07/2025	CHECK # 22515	\$3,459.05
03/07/2025	069201 OLB TRANSFER ACH PREFUND XXXXX2135 ACHPMT TR# 4611102	\$10,000.00
03/10/2025	CHECK # 22489	\$2,520.00
03/11/2025	CHECK # 22490	\$650.00
03/12/2025	CHECK # 22519	\$72.19
03/13/2025	STATE FARM RO 08 CPC-CLIENT 12 S XXXXXX3312	\$1,144.82
03/13/2025	CHECK # 22521	\$1,543.40
03/13/2025	CHECK # 22520	\$1,650.00
03/13/2025	CHECK # 22510	\$3,537.06
03/13/2025	JPMORGAN CHASE LOAN DRAFT XXXXX0391	\$13,928.52
03/14/2025	CHECK # 22469	\$350.00

SPECIALTY BANKING A/A BUSINESS - 3175 (continued)**Other Debits (continued)**

Date	Description	Amount
03/17/2025	CHECK # 22528	\$53.42
03/17/2025	CHECK # 22523	\$978.39
03/17/2025	CHECK # 22529	\$1,027.91
03/17/2025	CHECK # 22516	\$1,237.50
03/17/2025	CHECK # 22517	\$2,121.50
03/17/2025	CHECK # 22518	\$5,973.55
03/17/2025	266621 OLB TRANSFER SPCLTY AA XXXXX6160	\$23,553.45
03/18/2025	CHECK # 22511	\$22.68
03/18/2025	CHECK # 22538	\$34.91
03/18/2025	CHECK # 22530	\$203.25
03/18/2025	CHECK # 22531	\$1,250.00
03/19/2025	CHECK # 22542	\$130.00
03/19/2025	CHECK # 22522	\$360.00
03/19/2025	CHECK # 22537	\$434.63
03/19/2025	CHECK # 22527	\$906.88
03/19/2025	CHECK # 22541	\$2,052.50
03/19/2025	CHECK # 22532	\$2,252.00
03/20/2025	CHECK # 22540	\$97.38
03/20/2025	CHECK # 22533	\$137.00
03/20/2025	CHECK # 22499	\$210.00
03/20/2025	CHECK # 22544	\$3,000.00
03/20/2025	CHECK # 22535	\$4,579.72
03/21/2025	CHECK # 22539	\$395.69
03/21/2025	CHECK # 22545	\$975.00
03/24/2025	California FAIR debitpmt #XXXXX2364	\$945.38
03/24/2025	CHECK # 22536	\$4,763.99
03/25/2025	CHECK # 22525	\$190.00
03/25/2025	CHECK # 22526	\$1,825.00
03/26/2025	CHECK # 22561	\$212.22
03/26/2025	CHECK # 22552	\$2,293.92
03/26/2025	CHECK # 22551	\$2,863.07
03/26/2025	682359 OLB TRANSFER SPCLTY AA XXXXX13042	\$28,170.01
03/28/2025	CHECK # 22558	\$20.00
03/28/2025	CHECK # 22565	\$140.00
03/28/2025	CHECK # 22563	\$450.00
03/28/2025	CHECK # 22560	\$1,530.53
03/31/2025	CHECK # 22555	\$86.39
03/31/2025	CHECK # 22567	\$135.00
03/31/2025	CHECK # 22562	\$143.00
03/31/2025	CHECK # 22548	\$1,372.86
03/31/2025	CHECK # 22564	\$3,623.20
03/31/2025	CHECK # 22568	\$7,392.60

78 item(s) totaling \$212,660.62

Daily Balances

Date	Amount	Date	Amount	Date	Amount
03/03/2025	\$101,245.22	03/12/2025	\$191,114.29	03/21/2025	\$131,485.84
03/04/2025	\$99,275.23	03/13/2025	\$177,617.47	03/24/2025	\$125,776.47
03/05/2025	\$139,429.43	03/14/2025	\$181,951.52	03/25/2025	\$123,761.47
03/06/2025	\$159,921.45	03/17/2025	\$147,895.80	03/26/2025	\$90,222.25
03/07/2025	\$159,543.54	03/18/2025	\$146,384.96	03/27/2025	\$105,766.06
03/10/2025	\$169,280.84	03/19/2025	\$140,441.63	03/28/2025	\$108,136.69
03/11/2025	\$168,630.84	03/20/2025	\$132,417.53	03/31/2025	\$99,867.86

9300 Flair Dr., 1St FL
El Monte, CA. 91731

Direct inquiries to:
888 761-3967

ACCOUNT STATEMENT

Page 1 of 3

STARTING DATE: March 01, 2025

ENDING DATE: March 31, 2025

Total days in statement period: 31

0748

(6)

WINDSCAPE APARTMENTS, LLC
CHAPTER 11 DEBTOR IN POSSESSION
CASE #24-10417
6359 AUBURN BLVD STE B
CITRUS HEIGHTS CA 95621-5200

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Commercial Analysis Checking

Account number	0748	Beginning balance	\$543,710.12
Enclosures	6	Total additions	(1) 50,000.00
Low balance	\$515,426.45	Total subtractions	(13) 78,283.67
Average balance	\$521,821.55	Ending balance	\$515,426.45

CREDITS

Number	Date	Transaction Description	Additions
	03-03	Wire Trans-IN fd73697c-8bcc-42c3 -b127-9db0b477c936 HOME TAX SERVICE O 122234149 TRANSFER EXCESS FU NDS WINDSCAPE CB T	50,000.00

CHECKS

Number	Date	Amount	Number	Date	Amount
3004	03-05	2,364.14	3007	03-27	800.00
3005	03-19	39.53	3008	03-27	800.00
3006	03-17	480.00	3009	03-27	800.00

DEBITS

Date	Transaction Description	Subtractions
03-03	Preauth Debit QUARTERLY FEE PAYMENT 250303 0000	1,000.00
03-04	Outgoing Wire ACD3264P00002201 Socotra Capital, I 121133416 LM22-179CF 900 E N apa	3,000.00
03-04	Outgoing Wire ACD3264P00002207 Socotra Capital, I 121133416 LM22-139CF 446 W N apa	6,000.00
03-04	Outgoing Wire ACD3264P00002180 Socotra Capital, I 121133416 LM22-123CF 18935 W 5th St	10,500.00
03-04	Outgoing Wire ACD3264P00002195 Socotra Capital, I 121133416 LM21-15CF 424 2nd St W	16,500.00
03-04	Outgoing Wire ACD3264P00002217 Socotra Capital, I 121133416 LM22-140CF 454 W N apa	16,650.00
03-04	Outgoing Wire ACD3264P00002223 Socotra Capital, I 121133416 LM22-141CF 462 W N apa	19,350.00

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
02-28	543,710.12	03-05	518,345.98	03-27	515,426.45
03-03	592,710.12	03-17	517,865.98		
03-04	520,710.12	03-19	517,826.45		

9300 Flair Dr., 1St FL
El Monte, CA. 91731

WINDSCAPE APARTMENTS, LLC

STARTING DATE: March 01, 2025

ENDING DATE: March 31, 2025

0748

OVERDRAFT/RETURN ITEM FEES

	Total for this period	Total year-to-date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00