

UNITED STATES BANKRUPTCY COURT

Northern DISTRICT OF California

In Re. LeFever Mattson, a California corporation

Case No. 24-10545

Debtor(s)

§
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Jointly Administered

Amended Monthly Operating Report

Chapter 11

Reporting Period Ended: 02/28/2025

Petition Date: 09/12/2024

Months Pending: 6

Industry Classification: 5 3 1 3

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

04/22/2025

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# 1353 Filed: 04/22/25 Entered: 04/22/25 12:00:00 PM

Part 1: Cash Receipts and Disbursements	Current Month	Cumulative
a. Cash balance beginning of month	\$2,622,155	
b. Total receipts (net of transfers between accounts)	\$177,400	\$4,419,146
c. Total disbursements (net of transfers between accounts)	\$1,956,892	\$4,617,056
d. Cash balance end of month (a+b-c)	\$842,663	
e. Disbursements made by third party for the benefit of the estate	\$-333,291	\$-993,615
f. Total disbursements for quarterly fee calculation (c+e)	\$1,623,601	\$3,623,441

Part 2: Asset and Liability Status (Not generally applicable to Individual Debtors. See Instructions.)	Current Month
a. Accounts receivable (total net of allowance)	\$11,650
b. Accounts receivable over 90 days outstanding (net of allowance)	\$0
c. Inventory (Book <input checked="" type="radio"/> Market <input type="radio"/> Other <input type="radio"/> (attach explanation))	\$0
d. Total current assets	\$32,216,040
e. Total assets	\$69,203,531
f. Postpetition payables (excluding taxes)	\$261,850
g. Postpetition payables past due (excluding taxes)	\$74,407
h. Postpetition taxes payable	\$302,823
i. Postpetition taxes past due	\$150,313
j. Total postpetition debt (f+h)	\$564,673
k. Prepetition secured debt	\$13,367,324
l. Prepetition priority debt	\$0
m. Prepetition unsecured debt	\$29,081,613
n. Total liabilities (debt) (j+k+l+m)	\$43,013,610
o. Ending equity/net worth (e-n)	\$26,189,921

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)	\$56,053	
b. Cost of goods sold (inclusive of depreciation, if applicable)	\$0	
c. Gross profit (a-b)	\$56,053	
d. Selling expenses	\$0	
e. General and administrative expenses	\$177,613	
f. Other expenses	\$0	
g. Depreciation and/or amortization (not included in 4b)	\$0	
h. Interest	\$13,174	
i. Taxes (local, state, and federal)	\$0	
j. Reorganization items	\$1,189,978	
k. Profit (loss)	\$-1,324,712	\$-1,770,141

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>		\$335,145	\$1,189,978	\$1,189,978	\$1,189,978
	<i>Itemized Breakdown by Firm</i>					
	Firm Name	Role				
i	Verita Global LLC	Other	\$0	\$433,989	\$433,989	\$433,989
ii	Keller Benvenuti Kim	Lead Counsel	\$335,145	\$755,989	\$755,989	\$755,989
iii	PricewaterhouseCoopers LLP	Financial Professional	\$0	\$0	\$0	\$0
iv	Pachulski Stang Ziehl & Jones	Lead Counsel	\$0	\$0	\$0	\$0
v	FTI	Other	\$0	\$0	\$0	\$0
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			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative
b.	Debtor's professional fees & expenses (nonbankruptcy) <i>Aggregate Total</i>		\$0	\$36,184	\$0	\$22,726
	<i>Itemized Breakdown by Firm</i>					
	Firm Name	Role				
i	SSL Law Firm LLP	Special Counsel	\$0	\$0	\$0	\$0
ii	Buchalter	Special Counsel	\$0	\$0	\$0	\$0
iii	Law Office of Donald S. David	Special Counsel	\$0	\$36,184	\$0	\$22,726
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c.	All professional fees and expenses (debtor & committees)			\$335,145	\$1,226,162	\$1,189,978	\$1,212,704

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

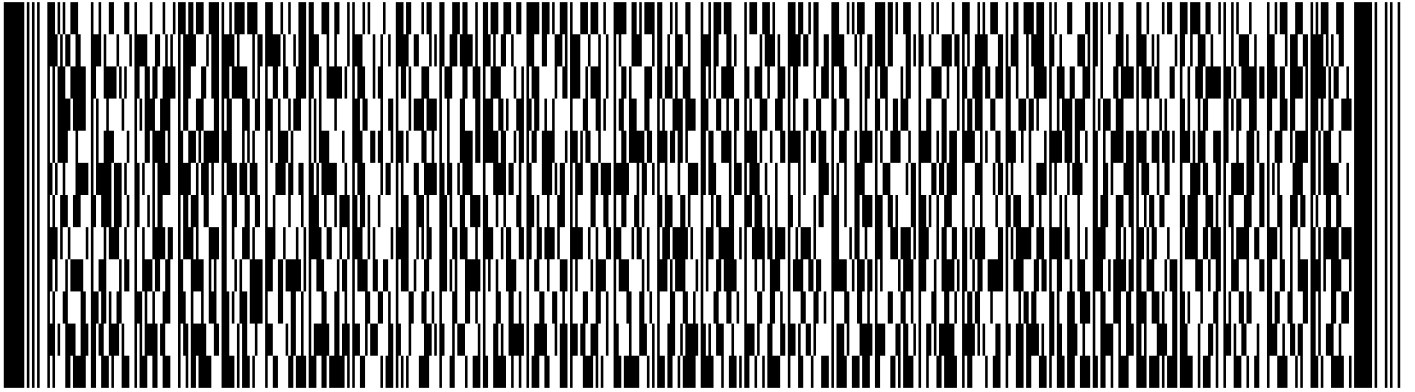
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Bradley D. Sharp

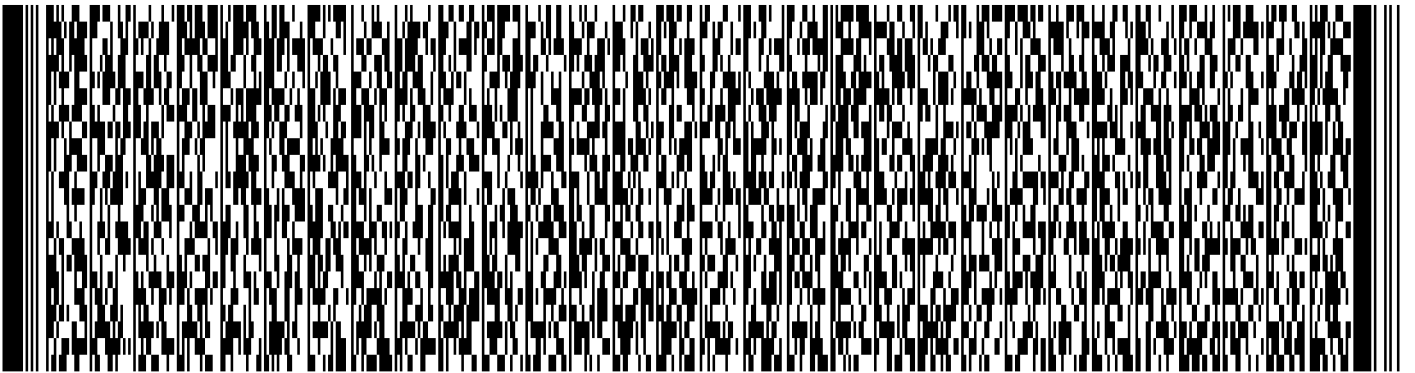
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04/22/2025

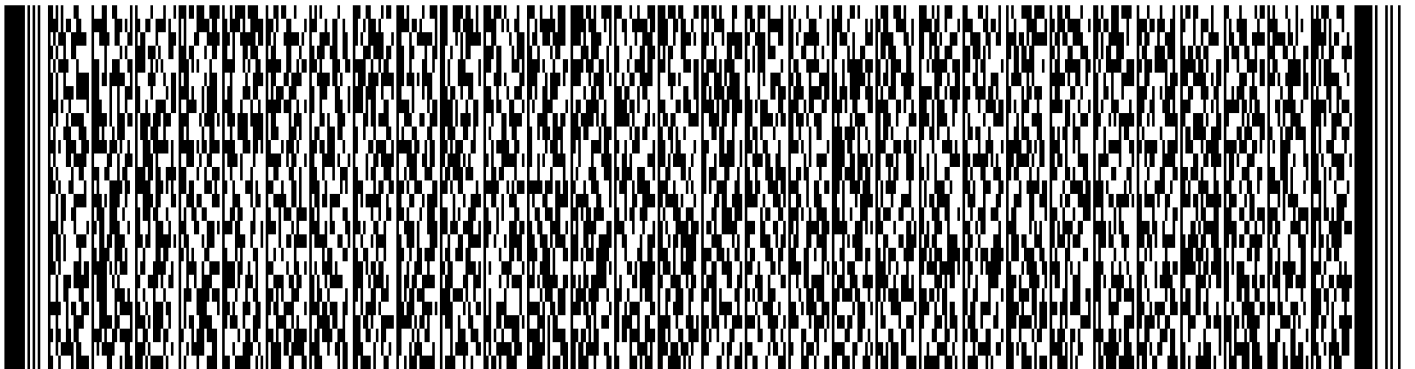
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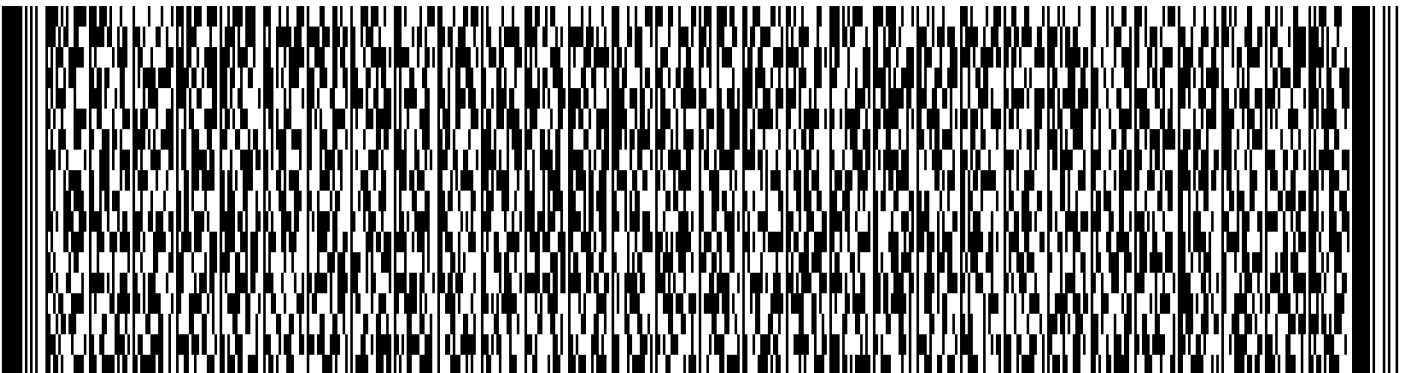
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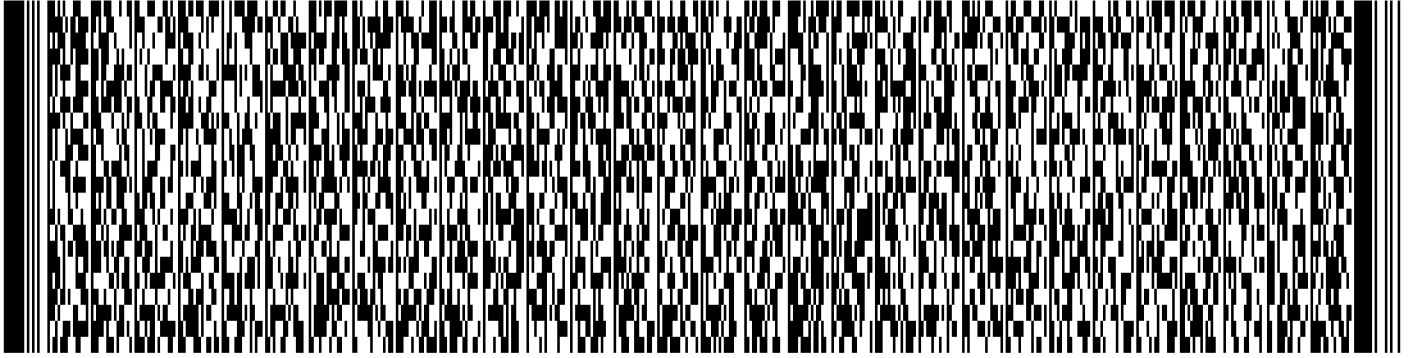
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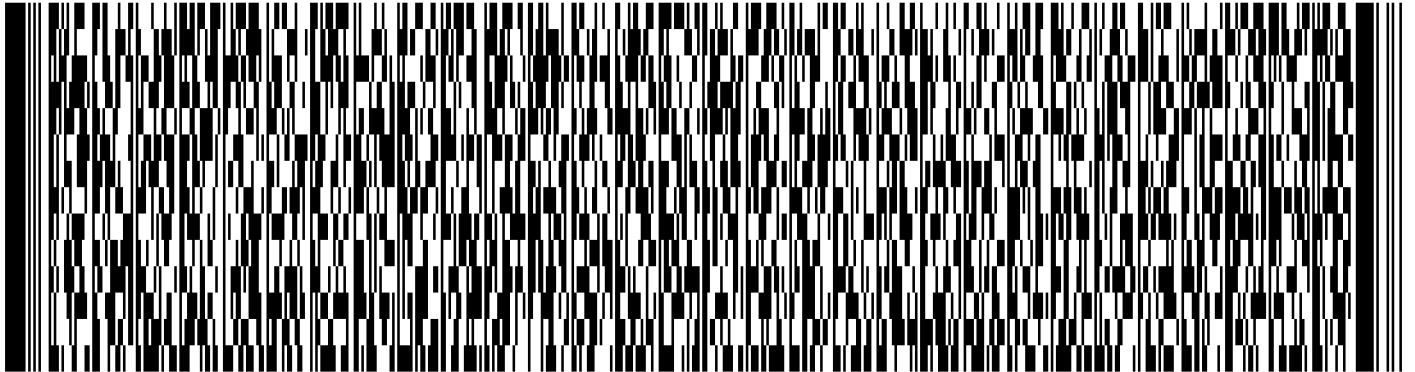
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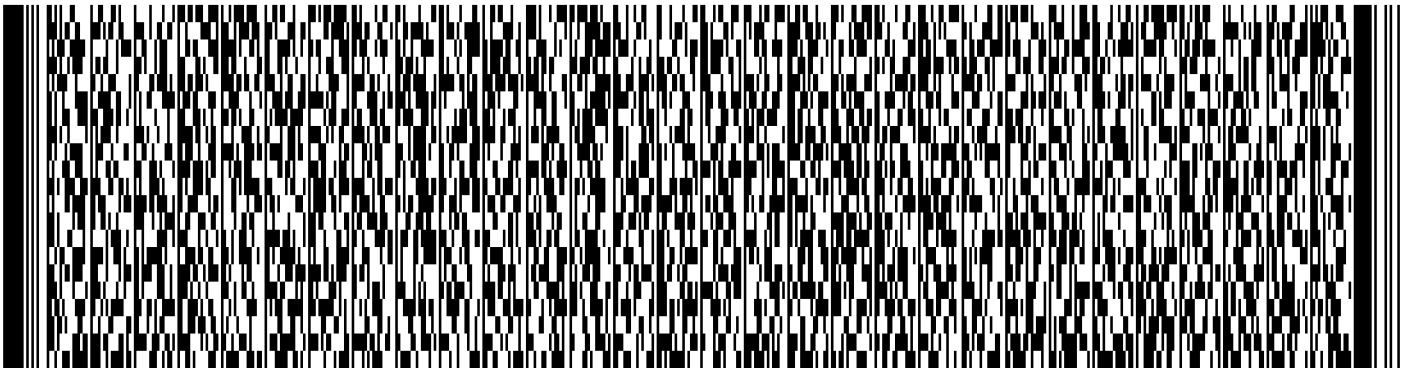
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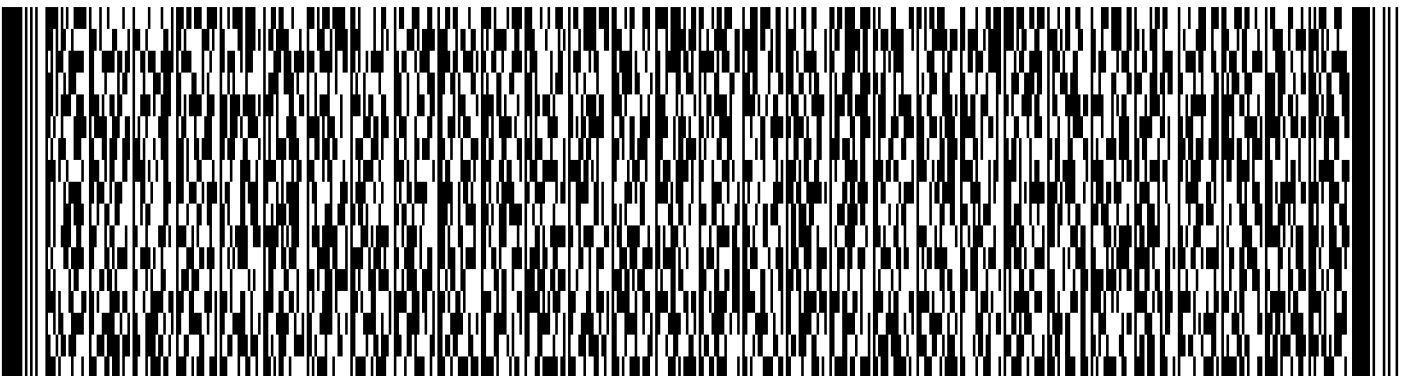
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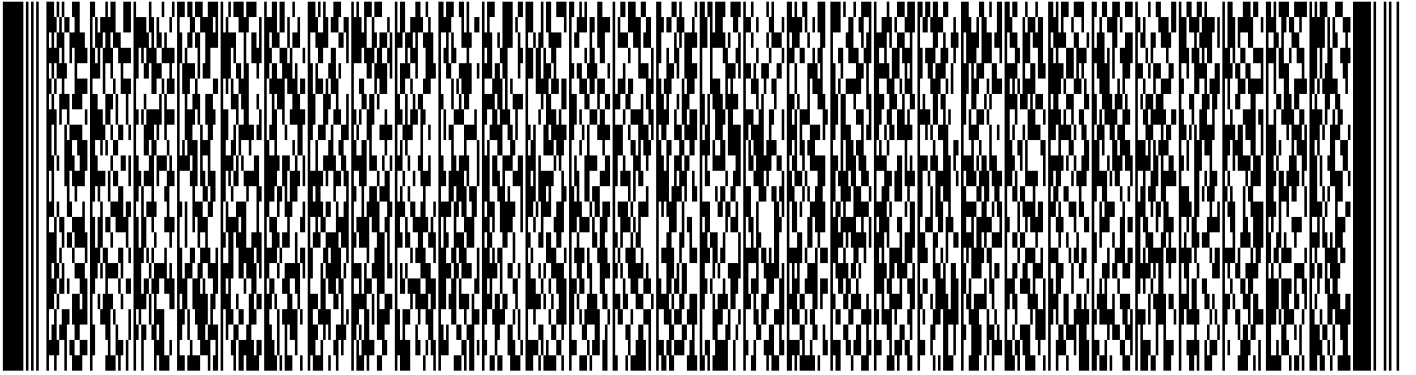
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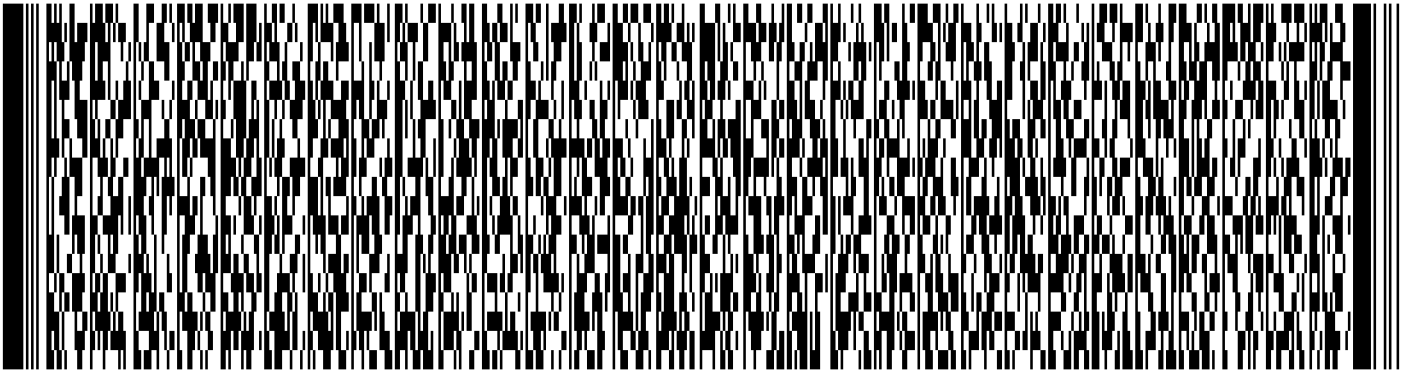
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NonBankruptcy51to100



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.

LeFever Mattson, a California corporation
24-10545
Statement of Cash Receipts and Disbursements
2/28/2025

	<u>Current Month</u>	<u>Accumulated Total</u>
Receipts		
Operating		
Rental Income	\$ 52,613	\$ 307,245
Other Operating Cash Receipts	0	42,228
Total Operating Receipts	<u>\$ 52,613</u>	<u>\$ 349,473</u>
Non-Operating		
Other Non-Operating Cash Receipts	\$ 19,787	\$ 153,856
Intercompany Transfers	105,000	838,150
Adjustments to Intercompany Balances	-	177,666
DIP Funding	-	2,900,000
Asset Sales	-	-
Total Non-Operating Receipts	<u>\$ 124,787</u>	<u>\$ 4,069,673</u>
Total Receipts	<u>\$ 177,400</u>	<u>\$ 4,419,146</u>
Disbursements		
Operating		
Payroll & Payroll Taxes	\$ 58,432	\$ 180,321
Insurance	51,631	239,106
Utilities	10,884	41,157
Repairs & Maintenance	8,452	20,084
Admin Expense	3,934	12,356
Professional Fees	40,840	314,679
Other Operating Disbursements	-	19,643
Management Fees	-	2,730
Taxes (sales, property, other)	-	1,314
Total Operating Disbursements	<u>\$ 174,173</u>	<u>\$ 831,390</u>
Non-Operating		
Debt Service	\$ 14,038	\$ 51,450
Other Non-Operating Disbursements	20,411	159,804
Restructuring Fees	1,189,978	1,210,281
Owner Distributions	-	-
Intercompany Transfers	333,291	993,615
Transfers to Non-Debtors	225,000	1,370,516
Adjustments to Intercompany Balances	-	-
Capital Expenditures	-	-
Total Non-Operating Disbursements	<u>\$ 1,782,718</u>	<u>\$ 3,785,666</u>
Total Disbursements	<u>\$ 1,956,892</u>	<u>\$ 4,617,056</u>
Net Cash Receipts and Disbursements	<u>\$ (1,779,492)</u>	<u>\$ (197,910)</u>
Total Disbursements less Intercompany Disbursements	<u>\$ 1,623,601</u>	<u>\$ 3,623,442</u>

LeFever Mattson, a California corporation
24-10545
Balance Sheet
2/28/2025

	<u>Current Month</u>
Assets	
Current Assets	
Cash & Equivalents	\$ 842,664
Accounts Receivable	-
Notes Receivable	8,583,308
Intercompany Receivables	22,725,918
Intercompany Receivables - US Trustee Fees	8,500
Other Receivables	44,000
Total Current Assets	<u>\$ 32,204,390</u>
Fixed Assets	
FF&E	\$ 121,767
Capital Assets	1,012,000
Accumulated Depreciation	(2)
Total Fixed Assets	<u>\$ 1,133,765</u>
Other Assets	\$ 3,723,816
Other Assets (To Be Reconciled)	32,129,910
Total Other Assets	<u>\$ 35,853,726</u>
Total Assets	<u>\$ 69,191,881</u>
Liabilities	
Current Liabilities	
Current Liabilities	\$ 3,032,783
Security Deposits	17,415
Other Payables	-
Intercompany Liabilities - LM	1,150
Intercompany Liabilities - Other	15,948,221
Intercompany Liabilities - US Trustee Fees	-
DIP Loan	3,045,000
Other Liabilities	4,812,933
Other Liabilities (To Be Reconciled)	-
Total Current Liabilities	<u>\$ 26,857,503</u>
Long-Term Liabilities	
Deferred Gain (Loss)	\$ 2,855,040
Notes Payable	1,612,853
Notes Payable - LM	-
Total Long-Term Liabilities	<u>\$ 4,467,893</u>
Total Liabilities	<u>\$ 31,325,396</u>
Equity	
Capital	\$ 3,922,215
Retained Earnings	22,918,230
YTD Net Income	11,026,040
Total Equity	<u>\$ 37,866,485</u>
Total Liabilities and Equity	<u>\$ 69,191,881</u>

LeFever Mattson, a California corporation
24-10545
Statement of Operations
2/28/2025

	<u>Current Month</u>	<u>Accumulated Total</u>
Income		
Revenue		
Rental Income	\$ 56,203	\$ 301,363
Garage Income	-	-
Other Revenue		
Other Income	(150)	\$ 6,450
Total Revenue	\$ 56,053	\$ 307,813
Expense		
Operating Expense		
Admin Expense	\$ 5,337	\$ 27,270
Bank Fees	2,097	4,153
Commissions	-	-
Garage Expense	-	-
Insurance	66,988	214,840
Landscaping	-	-
Licenses & Fees	11	1,134
Marketing	-	-
Payroll	43,016	145,634
Professional Fees	40,840	384,679
Property Expense	-	-
Rent Expense	-	-
Repairs & Maintenance	8,052	19,574
Utilities	10,857	39,676
Other Operating Expense	416	81
Total Operating Expense	\$ 177,613	\$ 837,041
Non-Operating Expense		
Restructuring Fees	\$ 1,189,978	\$ 1,201,781
Interest Expense	13,174	37,819
Tax	-	1,314
Total Non-Operating Expense	\$ 1,203,152	\$ 1,240,914
Total Expense	\$ 1,380,765	\$ 2,077,954
Net Income	\$ (1,324,712)	\$ (1,770,141)

LeFever Mattson, a California corporation
 24-10545
 AR Aging Report
 2/28/2025

Row Labels	Prepayments	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total
Lopez Alicia	(453)	-	-	-	-	(453)
Williams Elizabeth	-	1,950	-	-	-	1,950
Washington Angela	(1,320)	-	-	-	-	(1,320)
Villarreal Tony	-	929	-	-	-	929
Cannard Tom	-	2,012	-	-	-	2,012
Ault Harry	(5,225)	-	-	-	-	(5,225)
Tim LeFever - Payroll Reimbursement Only	-	13,757	-	-	-	13,757
Grand Total	(6,998)	18,648	-	-	-	11,650

LeFever Mattson, a California corporation
 24-10545
 AP Aging Report
 2/28/2025

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	Auerbach Engineering Corporation	-	-	-	3,172	3,172
	California American Water	122	-	-	-	122
	Charles Lomeli-TTCCC	10,899	-	-	10,899	21,797
	City of Suisun City	(1,813)	(1,813)	-	(3,626)	(7,252)
	City of Vacaville	217	-	-	-	217
	Erick Roeser, CPA	10,521	-	-	10,521	21,042
	Fair Oaks Water District	109	-	-	-	109
	Fairfield Municipal Utilities	-	-	-	521	521
	Lopez Landscaping	286	-	-	-	286
	McGowan TTEE	-	-	-	6,500	6,500
	Mr Cooper	6,434	6,433	4,174	1,860	18,901
	Pacific Gas & Electric	151	-	-	-	151
	PHH Mortgage Services	5,390	5,390	5,390	5,390	21,562
	Placer County Tax Collector	127,522	-	-	127,522	255,044
	Republic Services	-	(1,314)	-	-	(1,314)
	Sacramento County Tax Collector	3,569	-	-	1,371	4,940
	Select Portfolio Servicing, Inc.	5,562	5,562	5,562	5,562	22,250
	Shellpoint Mortgage Servicing	2,415	2,415	2,415	2,415	9,662
	Sherman Family Living Trust dtd 3/13/00	3,169	3,169	3,169	6,338	15,844
	SMUD	874	-	-	-	874
	Socotra Capital	-	44,375	44,375	44,375	133,125
	State Farm Insurance	598	-	-	-	598
	Wyman Property Management	-	-	-	1,380	1,380
	LeFever Mattson Property Management	2,103	1,532	1,673	520	5,828
	Pear Tree Homeowners Assn	690	690	690	-	2,070
	Tri Counties Bank	2,370	-	-	-	2,370
	Nut Pine, LP	-	5,000	-	-	5,000
	Wells Fargo Home Mortgage	1,194	1,268	-	-	2,462
Post-Petition Total		182,381	72,708	67,448	224,720	547,258
Pre-Petition	Auerbach Engineering Corporation	-	-	-	4,890	4,890
	California American Water	-	-	-	287	287
	Cascade Pest Systems	-	-	-	170	170
	City of Vacaville	-	-	-	301	301
	City of Vallejo	-	-	-	20	20
	Fairfield Municipal Utilities	-	-	-	298	298
	Ken Mattson - reimbursement	-	-	-	29,949	29,949
	Liberty Utilities	-	-	-	4,963	4,963
	Lopez Landscaping	-	-	-	104	104
	Monley Hamlin Construction	-	-	-	867,440	867,440
	MWA, Inc Architecture - Engineering	-	-	-	349	349
	Pacific Gas & Electric	-	-	-	36	36
	Pear Tree Homeowner's Association	-	-	-	9,737	9,737
	Perfection & Elegant Home Management	-	-	-	1,602	1,602
	PJ's Junk Removal	-	-	-	475	475
	Ramirez Custom Overhead Door	-	-	-	165	165
	Recology Vacaville Solano	-	-	-	(77)	(77)
	Sacramento County Utilites	-	-	-	18	18
	SMUD	-	-	-	462	462
	Truckee Donner Public Utility District	-	-	-	2,332	2,332
	LeFever Mattson Property Management	-	-	-	1,175,560	1,175,560
	Tim LeFever	-	-	-	133,245	133,245
	Absolute European Painting	-	-	-	2,150	2,150
	J.O. Hazzard Subdivision Consulting, Inc	-	-	-	2,577	2,577
	Law Offices of Scott C Smith	-	-	-	4,472	4,472
Pre-Petition Total		-	-	-	2,241,525	2,241,525
Grand Total		182,381	72,708	67,448	2,466,245	2,788,783

LeFever Mattson, a California corporation
24-10545
Statement of Capital Assets
2/28/2025

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		2/28/2025
110 Fordham Circle	\$	-	\$ -
1130 Pear Tree Lane	\$	-	\$ -
1173 Araquipa Court	\$	-	\$ -
1191 Araquipa Court	\$	-	\$ -
157 James River Road	\$	-	\$ -
1864 Quail Meadows Circle	\$	-	\$ -
258 Lorraine Blvd.	\$	-	\$ -
450 West Spain	\$	1,012,000	\$ 1,012,000
4920 Samo Lane	\$	-	\$ -
533 Bella Vista Drive	\$	-	\$ -
5601 Walnut Avenue #4	\$	-	\$ -
5701/5703 Orange Ave	\$	-	\$ -
6359 Auburn Blvd	\$	-	\$ -
830 Illinois Street #1-4	\$	-	\$ -
Pinyon Creek II Homes	\$	-	\$ -
Grand Total	\$	1,012,000	\$ 1,012,000

LeFever Mattson, a California corporation
24-10545
Bank Reconciliation
2/28/2025

Bank Account	Balance Per Bank Statement	Outstanding Deposits	Outstanding Checks	Attributed to Other Debtors	Attributed to Non-Debtors	Other Activity	Reconciled Balance
LeFever Mattson, Inc - FB	104,693	370	(5,201)	(51,660)	169,804	(12,741)	205,265
LeFever Mattson, Inc - Citizens	88,367	-	(2,540)	(86,722)	-	-	(895)
LM Inc Distribution - Citizens	37,982	-	(28,662)	-	-	(2,250)	7,070
Willow Brook Apts - Citizens	1,838	-	-	(1,838)	-	-	(0)
6359 BLDG Trust Account	3,797	-	-	-	(1,215)	(153)	2,429
East West LeFever Mattson EW Bank	450,153	-	(2,002)	(2,880)	-	(1,750)	443,521
East West 6359 Auburb Blvd	0	-	-	-	(0)	-	0
East West LeFever Mattson Inc	0	-	-	-	-	-	0
East West Pinyon Creek Development	26,980	-	-	-	-	-	26,980
East West Pinyon Creek Rentals	158,293	-	-	-	-	-	158,293
Grand Total	872,102	370	(38,404)	(143,100)	168,589	(16,893)	842,664

LeFever Mattson, a California corporation
24-10545
Payments on Pre-Petition Debt
2/28/2025

Debtor Name	Date of Disbursement	Date Cleared	Name	Amount
LeFever Mattson, a California corporation	02/05/25	02/05/25	Tri Counties Bank	2,370
LeFever Mattson, a California corporation	02/19/25	02/19/25	Chase Bank (Heloc)	1,218 *
LeFever Mattson, a California corporation	02/10/25	02/10/25	Chase Bank (Heloc)	1,451 *
LeFever Mattson, a California corporation	02/25/25	02/25/25	Citizens Business Bank	(600)
LeFever Mattson, a California corporation	02/04/25	02/13/25	McAbee	9,600
Grand Total				14,038

*Payment of \$2,668 was made in error related to HELOCs with collateral that is owned by a non-debtor.
The error has been corrected and funds have been returned to LeFever Mattson as of March 28, 2025.

LeFever Mattson, a California corporation
24-10545
Post-Petition Payments to Insiders
2/28/2025

Date	Payee Name	Description	Payment
2/5/2025	Pineapple Bear Inc	02/03/2025 Pineapple Bear PR Reimbursement N/R	100,000
2/5/2025	Pinewood Condominiums LP	LM loan to Pinewood Condo LP	1,900
2/6/2025	Nut Pine, LP	LM Inc N/R 6.0% to Commerce	12,000
2/13/2025	LeFever Mattson Property Management	LMINC LOAN TO HTSA for PR 02/18/2025	145,000
2/13/2025	Pineapple Bear Inc	02/13/2025 LM Inc Loan to Pineapple Bear for Payables N/R	125,000
2/24/2025	Nut Pine, LP	LM loan to 103/105 Commerce Ct	5,000
2/25/2025	Heacock Park Apartments	LM EWB N/R to Cornerstone	45,091
2/25/2025	Bay Tree, LP	US Treasury and FTB PMT for Bay Tree, LP N/R	500
2/25/2025	Butcher Road Partners, LP	US Treasury and FTB PMT for Butcher Road Partners, LP N/R	500
2/25/2025	Spruce Pine, LP	US Treasury and FTB PMT for Spruce Pine, LP N/R	500
2/25/2025	Spruce Pine, LP	Spruce Pine, LP Advance for US Trustee PMTs N/R	1,000
2/25/2025	Red Bud Tree, LP	US Treasury and FTB PMT for Red Bud Tree, LP N/R	500
2/25/2025	Red Bud Tree, LP	Red Bud Tree, LP Advance for US Trustee PMTs N/R	1,000
2/25/2025	LeFever Mattson I, LLC	US Treasury and FTB PMT for LeFever Mattson I, LLC N/R	500
2/25/2025	Buckeye Tree, LP	LM loan to Buckeye Tree, LP	1,100
2/25/2025	Fire Tree I, LP	Fire Tree I, LP US Treasury and FTB PMT for N/R	500
2/25/2025	Fire Tree II, LP	Fire Tree II, LP US Treasury and FTB PMT for N/R	500
2/25/2025	Fire Tree III, LP	Fire Tree III, LP US Treasury and FTB PMT for N/R	500
2/25/2025	Ginko Tree, LP	LM loan to Ginko Tree, LP	1,100
2/25/2025	Water Tree I, LP	LM loan to Watertree I, LP	1,100
2/26/2025	LeFever Mattson Property Management	LMINC LOAN TO HTSA for PR 03/03/2025	115,000
Grand Total			558,291

LeFever Mattson, a California corporation
24-10545
Schedule of Payments to Professionals
2/28/2025

Date	Payee Name	Description	Payment
2/27/2025	Keller Benvenuti Kim	8/6/24-9/13/24 - Windscape 00357	123,381
2/27/2025	Keller Benvenuti Kim	9/12-10/31/24 LeFever Mattson 00358	297,463
2/27/2025	Keller Benvenuti Kim	December 2024 LeFever Mattson 00358	185,985
2/27/2025	Keller Benvenuti Kim	November 2024 - LeFever Mattson 00358	149,160
2/27/2025	Verita Global LLC	9/12/24-9/30/24 #2410545	73,324
2/27/2025	Verita Global LLC	December 2024 #2410545	182,309
2/27/2025	Verita Global LLC	November 2024 #2410545	68,836
2/27/2025	Verita Global LLC	October 2024 #2410545	109,521
Grand Total			1,189,978



HOME TAX SERVICE OF AMERICA INC
 DBA LEFEVER MATTSON PROPERTY MANAGEMENT
 LM INC TRUST ACCOUNT
 6359 AUBURN BLVD STE B
 CITRUS HEIGHTS CA 95621-5200

Last statement: January 31, 2025
 This statement: February 28, 2025
 Total days in statement period: 28

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Direct inquiries to:
 800 760-2265

C I Walnut Creek
 1760 N Broadway
 Walnut Creek CA 94596

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Commercial Checking

Account number	XXXXXX4107	Beginning balance	\$ 113,052.32
Enclosures	76	Total additions	64,695.51
Low balance	\$98,268.89	Total subtractions	73,055.12
Average balance	\$ 115,731.24	Ending balance	\$ 104,692.71
Avg collected balance	\$ 114,212		

CHECKS

Number	Date	Amount	Number	Date	Amount
19449	02-03	67.64	19463	02-06	468.23
19450	02-03	284.56	19464	02-11	109.09
19451	02-03	51.78	19465	02-05	438.89
19452	02-04	190.20	19466	02-04	566.75
19453	02-04	405.00	19467	02-11	407.22
19454	02-05	881.58	19468	02-06	114.83
19455	02-04	108.98	19469	02-05	300.99
19456	02-03	581.70	19470	02-04	815.48
19457	02-03	800.00	19471	02-06	191.36
19458	02-03	1,241.75	19472	02-06	262.67
19459	02-06	520.00	19473	02-04	129.66
19460	02-05	527.22	19474	02-04	128.03
19461	02-03	750.00	19475	02-06	327.60
19462	02-04	335.88	19476	02-06	92.00



HOME TAX SERVICE OF AMERICA INC
February 28, 2025

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Number	Date	Amount	Number	Date	Amount
19477	02-05	250.00	19505	02-20	59.95
19478	02-10	190.00	19506	02-25	900.00
19480 *	02-06	570.00	19507	02-21	904.04
19481	02-10	1,650.00	19508	02-24	910.00
19483 *	02-07	93.68	19509	02-21	440.00
19484	02-11	4,240.17	19510	02-19	625.53
19485	02-13	6,400.00	19512 *	02-20	172.93
19486	02-13	1,600.00	19513	02-19	237.76
19487	02-13	1,600.00	19514	02-21	2,602.47
19488	02-14	710.87	19515	02-19	320.67
19493 *	02-14	5,747.72	19516	02-27	136.35
19494	02-14	2,098.10	19519 *	02-27	131.94
19496 *	02-14	218.53	19520	02-26	262.67
19497	02-11	1,285.99	19521	02-28	92.00
19498	02-11	528.48	19523 *	02-25	201.57
19499	02-14	390.00	19524	02-27	22.04
19500	02-14	125.00	19527 *	02-25	82.50
19501	02-19	283.35	19529 *	02-27	800.00
19502	02-19	560.00	19532 *	02-27	20.34
19503	02-20	239.81	19534 *	02-25	613.91
19504	02-24	235.85			

* Skip in check sequence

DEBITS

Date	Description	Subtractions
02-04	' ACH Withdrawal NEWREZ-SHELLPOIN WEB PMTS 250203	1,530.29
02-10	' ACH Withdrawal PG&E/EZ-PAY UTILITYPMT 250210	1,244.26
02-13	' ACH Withdrawal BANK OF AMERICA MORTGAGE 250213	6,723.82
02-14	' ACH Withdrawal IPFS866-412-2560 IPFSPMTMDB 250214 830086	1,645.97
02-14	' ACH Withdrawal NSM DBAMR.COOPER NSM DBAMR 250214	3,279.15
02-25	' ACH Withdrawal CHASEHOMEFINANCE LN PMT 250225	2,576.40
02-25	' ACH Withdrawal CHASEHOMEFINANCE LN PMT 250225	6,401.92

CREDITS

Date	Description	Additions
02-03	' ACH Deposit LeFever Mattson- Settlement 250203 000023095786154	8,260.00
02-03	Remote Deposit	3,650.00



HOME TAX SERVICE OF AMERICA INC
February 28, 2025

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Date	Description	Additions
02-04	Remote Deposit	7,885.00
02-04	' ACH Deposit CITY OF SUISUN H HAP 250204	1,813.00
02-05	Remote Deposit	6,069.50
02-05	' ACH Deposit LeFever Mattson- Settlement 250205 000023131028590	3,586.00
02-06	Remote Deposit	2,900.00
02-06	' ACH Deposit YARDI CARD DEP LMINCFBTr 250206 103817296	1,759.00
02-06	' ACH Deposit LeFever Mattson- Settlement 250206 000023144022246	584.00
02-07	' ACH Deposit YARDI CARD DEP LMINCFBTr 250207 103950744	1,850.00
02-10	Remote Deposit	2,217.60
02-10	' ACH Deposit YARDI CARD DEP LMINCFBTr 250210 104043224	550.00
02-12	' ACH Deposit SonomaVlyEscapes ACH Paymen 250212	3,360.10
02-18	' ACH Deposit YARDI CARD DEP LMINCFBTr 250218 104449476	400.00
02-24	Remote Deposit	17,525.00
02-25	Remote Deposit	2,286.31

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
01-31	113,052.32	02-11	131,494.46	02-21	98,268.89
02-03	121,184.89	02-12	134,854.56	02-24	114,648.04
02-04	126,672.62	02-13	118,530.74	02-25	106,158.05
02-05	133,929.44	02-14	104,315.40	02-26	105,895.38
02-06	136,625.75	02-18	104,715.40	02-27	104,784.71
02-07	138,382.07	02-19	102,688.09	02-28	104,692.71
02-10	138,065.41	02-20	102,215.40		



HOME TAX SERVICE OF AMERICA INC
February 28, 2025




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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

HOME TAX SERVICE OF AMERICA
LEFEVER MATTSON PROPERTY
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] 8950	\$88,367.20

SPECIALTY BANKING A/A BUSINESS - [REDACTED] 8950

Account Summary

Date	Description	Amount
02/01/2025	Beginning Balance	\$92,158.90
	9 Credit(s) This Period	\$24,356.00
	17 Debit(s) This Period	\$28,147.70
02/28/2025	Ending Balance	\$88,367.20

Deposits

Date	Description	Amount
02/03/2025	RDC Deposit	\$1,000.00
02/04/2025	RDC Deposit	\$5,100.00
02/05/2025	RDC Deposit	\$5,100.00
02/06/2025	RDC Deposit	\$1,176.00
02/07/2025	RDC Deposit	\$2,575.00
02/10/2025	RDC Deposit	\$1,265.00
02/13/2025	RDC Deposit	\$3,275.00
02/24/2025	RDC Deposit	\$3,065.00
		8 item(s) totaling \$22,556.00

Electronic Credits

Date	Description	Amount
02/06/2025	YARDI CARD DEP LMINCCBBTr XXXXX5700	\$1,800.00
		1 item(s) totaling \$1,800.00

Electronic Debits

Date	Description	Amount
02/24/2025	J2441 OOFF G.L. ANDERSON IN TRN* 1* CZ10000CLVPUC\RMR* IK* G.L. ANDERSON INSURANCE\	\$13,616.66
		1 item(s) totaling \$13,616.66

Other Debits

Date	Description	Amount
02/06/2025	262520 OLB TRANSFER ACH PREFUND XXXXX2135 ACHPMT TR# 4593237	\$2,000.00
		1 item(s) totaling \$2,000.00

Member FDIC

SPECIALTY BANKING A/A BUSINESS - 8950 (continued)**Checks Cleared**

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1925	02/03/2025	\$195.74	1930	02/05/2025	\$250.00	1936	02/19/2025	\$412.25
1926	02/10/2025	\$933.29	1931	02/05/2025	\$250.00	1937	02/19/2025	\$1,450.00
1927	02/11/2025	\$338.70	1932	02/10/2025	\$348.92	1938	02/20/2025	\$764.82
1928	02/04/2025	\$64.98	1934*	02/24/2025	\$1,470.00	1939	02/21/2025	\$4,342.31
1929	02/04/2025	\$520.91	1935	02/21/2025	\$985.00	1942*	02/28/2025	\$204.12

* Indicates skipped check number




15 item(s) totaling \$12,531.04

Daily Balances

Date	Amount	Date	Amount	Date	Amount
02/03/2025	\$92,963.16	02/10/2025	\$105,611.06	02/21/2025	\$100,592.98
02/04/2025	\$97,477.27	02/11/2025	\$105,272.36	02/24/2025	\$88,571.32
02/05/2025	\$102,077.27	02/13/2025	\$108,547.36	02/28/2025	\$88,367.20
02/06/2025	\$103,053.27	02/19/2025	\$106,685.11		
02/07/2025	\$105,628.27	02/20/2025	\$105,920.29		

HOME TAX SERVICE OF AMERICA
LEFEVER MATTSON PROPERTY
LM INC DISTRIBUTION
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] 6251	\$37,981.53

SPECIALTY BANKING A/A BUSINESS - [REDACTED] 6251

Account Summary

Date	Description	Amount
02/01/2025	Beginning Balance	\$137,108.35
	11 Credit(s) This Period	\$1,014,578.58
	28 Debit(s) This Period	\$1,113,705.40
02/28/2025	Ending Balance	\$37,981.53

Electronic Credits

Date	Description	Amount
02/03/2025	LEFEVER-DISTCB Settlement 000023095793354	\$12,025.00
02/03/2025	WIRE/IN-20250340000014;ORG HARRY AULT;OBI AULT PINYON RENTAL	\$5,225.00
02/04/2025	LEFEVER-DISTCB Settlement 000023115496074	\$5,000.00
02/05/2025	LEFEVER-DISTCB Settlement 000023131039678	\$11,250.00
02/05/2025	903966 OLB TRANSFER SPCLTY AA XXXXX39411	\$305,482.76
02/07/2025	740251 OLB TRANSFER SPCLTY MMKT XXXXX40762	\$574,836.00
02/24/2025	345765 OLB TRANSFER PERSONAL CHECKING XXXXX8274	\$17,500.00
02/28/2025	WIRE/IN-20250590005117;ORG LEFEVER MATTSON;OBI LM EWB TO DIST ACCT LM;REF NOT PR	\$748.72
02/28/2025	WIRE/IN-20250590003107;ORG LEFEVER MATTSON;OBI LM TO LMDIST FOR 12/24 D&O PMTNOT	\$27,303.70
02/28/2025	WIRE/IN-20250590003757;ORG LEFEVER MATTSON;OBI LM DIP TO LM DIST D&O INS 1/25&2/	\$54,607.40
		10 item(s) totaling \$1,013,978.58

Other Credits

Date	Description	Amount
02/25/2025	RDC Deposit	\$600.00
		1 item(s) totaling \$600.00

Electronic Debits

Date	Description	Amount
02/05/2025	WIRE/OUT-20250360000441;BNF GOLDEN TREE, LP;OBI WIRE GOLDEN TREE LP FROM CITIZ T	\$305,482.76

Member FDIC

SPECIALTY BANKING A/A BUSINESS - 6251 (continued)**Electronic Debits (continued)**

Date	Description	Amount
02/07/2025	WIRE/OUT-20250380005002;BNF RED OAK TREE, LP;OBI RED OAK TREE LP FUNDS TO EWB RO	\$574,836.00
02/10/2025	JPMORGAN CHASE CHASE ACH XXXXXX2864	\$776.87
02/10/2025	JPMORGAN CHASE CHASE ACH XXXXXX5083	\$673.68
02/19/2025	JPMORGAN CHASE CHASE ACH XXXXXX4843	\$1,217.64
02/28/2025	WIRE/OUT-20250590005547;BNF LEFEVER MATTSON;OBI TRANS CASH LMDIST TO LM PINYON R	\$118,720.78

6 item(s) totaling \$1,001,707.73

Other Debits

Date	Description	Amount
02/04/2025	RETURNED DEPOSIT ITEMS Check 270807639	\$613.00

1 item(s) totaling \$613.00

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
4091	02/04/2025	\$9,845.83	4098	02/21/2025	\$471.00	4105	02/21/2025	\$5,500.00
4092	02/04/2025	\$1,534.06	4099	02/25/2025	\$320.00	4106	02/21/2025	\$6,000.00
4093	02/05/2025	\$943.00	4100	02/21/2025	\$5,830.00	4107	02/21/2025	\$6,500.00
4094	02/04/2025	\$598.71	4101	02/21/2025	\$7,000.00	4110*	02/24/2025	\$65.00
4095	02/07/2025	\$236.00	4102	02/21/2025	\$6,650.00	4112*	02/27/2025	\$221.68
4096	02/04/2025	\$1,940.69	4103	02/21/2025	\$6,000.00	4116*	02/25/2025	\$17,525.00
4097	02/07/2025	\$27,303.70	4104	02/21/2025	\$6,300.00	4117	02/26/2025	\$600.00

* Indicates skipped check number

21 item(s) totaling \$111,384.67

Daily Balances

Date	Amount	Date	Amount	Date	Amount
02/03/2025	\$154,358.35	02/10/2025	\$126,142.81	02/25/2025	\$74,864.17
02/04/2025	\$144,826.06	02/19/2025	\$124,925.17	02/26/2025	\$74,264.17
02/05/2025	\$155,133.06	02/21/2025	\$74,674.17	02/27/2025	\$74,042.49
02/07/2025	\$127,593.36	02/24/2025	\$92,109.17	02/28/2025	\$37,981.53



A Financial Services Company

PO Box 3938, Ontario, CA 91761

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

Statement Ending 02/28/2025

HOME TAX SERVICE OF AMERICA

Page 1 of 4

Account Number: ██████████ 6178

Managing Your Accounts

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

Summary of Accounts

Account Type	Account Number	Ending Balance
BUSINESS CHECKING	██████████ 6178	\$1,837.86

BUSINESS CHECKING - ██████████ 6178

Account Summary

Date	Description	Amount
02/01/2025	Beginning Balance	\$327.86
	1 Credit(s) This Period	\$1,900.00
	1 Debit(s) This Period	\$390.00
02/28/2025	Ending Balance	\$1,837.86

Deposits

Date	Description	Amount
02/05/2025	RDC Deposit	\$1,900.00
		1 item(s) totaling \$1,900.00

Checks Cleared

Check Nbr	Date	Amount
102590	02/05/2025	\$390.00

* Indicates skipped check number

1 item(s) totaling \$390.00

Daily Balances

Date	Amount
02/05/2025	\$1,837.86

Member FDIC



HOME TAX SERVICE OF AMERICA INC
 DBA LEFEVER MATTSON PROPERTY MANAGEMENT
 6359 BLDG TRUST ACCOUNT
 6359 AUBURN BLVD STE B
 CITRUS HEIGHTS CA 95621-5200

Last statement: January 31, 2025
 This statement: February 28, 2025
 Total days in statement period: 28

Page 1
 XXXXXX4110
 (5)

Direct inquiries to:
 800 760-2265

C I Walnut Creek
 1760 N Broadway
 Walnut Creek CA 94596

IS YOUR CONTACT INFORMATION UP TO DATE? A CURRENT EMAIL ADDRESS AND PHONE NUMBER ENSURES YOU RECEIVE IMPORTANT ACCOUNT UPDATES, SECURITY ALERTS, AND FINANCIAL NOTIFICATIONS. UPDATE YOUR INFORMATION VIA BUSINESS EBANKING AT WWW.FIRST.BANK, BY CALLING 1-800-760-2265, OR VISITING YOUR LOCAL BRANCH.

Commercial Checking

Account number	XXXXXX4110	Beginning balance	\$4,889.64
Enclosures	5	Total additions	6,750.00
Low balance	\$3,796.85	Total subtractions	7,842.79
Average balance	\$5,288.20	Ending balance	\$3,796.85
Avg collected balance	\$5,047		

CHECKS

Number	Date	Amount	Number	Date	Amount
734	02-04	1,049.74	739	02-12	184.48
735	02-11	79.71	* Skip in check sequence		
738 *	02-18	1,724.64			

DEBITS

Date	Description	Subtractions
02-05	' ACH Withdrawal TRI CO BNK LOAN PAYMENT 003929102640	3,554.81
02-11	' ACH Withdrawal LEFEVER-ARCACB WEB PMTS 250211	1,249.41



HOME TAX SERVICE OF AMERICA INC
February 28, 2025

Page: 2 of 3
XXXXXX4110

CREDITS

<u>Date</u>	<u>Description</u>	<u>Additions</u>
02-04	Remote Deposit	6,750.00

DAILY BALANCES

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
01-31	4,889.64	02-05	7,035.09	02-12	5,521.49
02-04	10,589.90	02-11	5,705.97	02-18	3,796.85

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

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

Direct inquiries to:
888 761 3967

ACCOUNT STATEMENT

Page 1 of 5
STARTING DATE: February 01, 2025
ENDING DATE: February 28, 2025
Total days in statement period: 28
██████████0797
(14)

LEFEVER MATTSON
CHAPTER 11 DEBTOR IN POSSESSION
CASE #24-10545
6359 AUBURN BLVD STE B
CITRUS HEIGHTS CA 95621-5200

Stay alert for financial scams. If you receive an email, text, or call from someone unknown about receiving or sending money for inheritance, charities, or anything similar, do not respond or share your personal information.

Commercial Analysis Checking

Account number	██████████0797	Beginning balance	\$2,338,564.23
Enclosures	14	Total additions	(2) 105,000.18
Low balance	\$450,152.88	Total subtractions	(39) 1,993,411.53
Average balance	\$1,981,560.61	Ending balance	\$450,152.88

CREDITS

Number	Date	Transaction Description	Additions
	02-12	Pre-Auth Credit CA Settlement 250212 000023189219894	0.18
	02-19	Wire Trans IN 39151601-4b7b-4f71-915d-6232e5251079 HOME TAX SERVICE 0 122234149 REPAY PAYROLL LOAN HTSA TO LM EWB	105,000.00

CHECKS

Number	Date	Amount	Number	Date	Amount
20004	02-05	250.00	20012	02-05	11,233.00
20005	02-05	250.00	20013	02-04	14,616.77
20006	02-05	250.00	20015 *	02-06	1,900.00
20007	02-05	250.00	20016	02-13	3,220.00
20008	02-05	250.00	20017	02-07	12,000.00
20009	02-05	250.00	20035 *	02-25	5,000.00
20010	02-05	250.00	* Skip in check sequence		
20011	02-05	250.00			

DEBITS

Date	Transaction Description	Subtractions
02-05	Outgoing Wire ACD3245P00001551 Pineapple Bear Pay 121137522 Loan LM to PR for Payroll	100,000.00
02-05	Onln Bkg Trfn D TO ACC 05500021084	1,100.00
02-05	Onln Bkg Trfn D TO ACC 05500021035	1,100.00
02-05	Onln Bkg Trfn D TO ACC 05500020790	1,100.00
02-07	Outgoing Wire ACD3247P00002263 Niro LLC (Rishi Ja 021000021 Feb 25 Board Fee	15,000.00
02-11	Onln Bkg Trfn D TO ACC 05500020958	20,000.00
02-13	Onln Bkg Trfn D TO ACC 05500020986	145,000.00
02-20	Outgoing Wire ACD3254P00003493 Pineapple Bear Ope 121137522 Loan LM to Pineapple Bear Payables	125,000.00

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

STARTING DATE: February 01, 2025

ENDING DATE: February 28, 2025

0797

LEFEVER MATTSON

Date	Transaction Description	Subtractions
02-24	Outgoing Wire ACD3258P00000817 Heacock Park Apart 122234149 Loan to Cornerston e HP for Insuranc	45,090.69
02-24	Onln Bkg Trfn D TO ACC 05500020951	35,000.00
02-25	Onln Bkg Trfn D TO ACC 05500021070	500.00
02-25	Onln Bkg Trfn D TO ACC 05500021063	500.00
02-25	Onln Bkg Trfn D TO ACC 05500021056	500.00
02-25	Analysis Servic ANALYSIS ACTIVITY FOR 01/25	2,097.77
02-26	Onln Bkg Trfn D TO ACC 05500020958	5,000.00
02-26	Onln Bkg Trfn D TO ACC 05500020986	14,581.90
02-26	Onln Bkg Trfn D TO ACC 05500020986	14,616.77
02-26	Onln Bkg Trfn D TO ACC 05500020986	115,000.00
02-27	Outgoing Wire ACD325BP00002096 FJM Ventures, Inc 322271627 Board of Director Fee LM 2 2025	15,000.00
02-27	Outgoing Wire ACD325BP00003721 Verita - Kurtzman 026015024 Verita Prof Fee - LeFever MattsonBK	433,989.01
02-27	Outgoing Wire ACD325BP00003722 Keller Benvenuti 121000248 KBK Inv 2712 2709 2734 2754	755,989.03
02-28	Outgoing Wire ACD325CP00004365 LeFever Mattson (D 122234149 LM EWB to Dist Acc t LM	748.72
02-28	Outgoing Wire ACD325CP00003237 LeFever Mattson (D 122234149 LM to LMDist for 1 2/24 D&O Pmt	27,303.70
02-28	Outgoing Wire ACD325CP00003213 LeFever Mattson (D 122234149 LM DIP to LM Dist D&O Ins 1/25&2/25	54,607.40
02-28	Onln Bkg Trfn D TO ACC 05500020979	14,616.77

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
01-31	2,338,564.23	02-11	2,158,514.46	02-24	1,910,203.95
02-04	2,323,947.46	02-12	2,158,514.64	02-25	1,901,606.18
02-05	2,207,414.46	02-13	2,010,294.64	02-26	1,752,407.51
02-06	2,205,514.46	02-19	2,115,294.64	02-27	547,429.47
02-07	2,178,514.46	02-20	1,990,294.64	02-28	450,152.88

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

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

Direct inquiries to:
888 761 3967

ACCOUNT STATEMENT

Page 1 of 3
STARTING DATE: February 01, 2025
ENDING DATE: February 28, 2025
Total days in statement period: 28
[REDACTED] 0958
(4)

LEFEVER MATTSON, INC
CHAPTER 11 DEBTOR IN POSSESSION
CASE #24-10545
(PINYON CREEK DEVELOPMENT)
6359 AUBURN BLVD SUITE B
CITRUS HEIGHTS CA 95621-5200

Stay alert for financial scams. If you receive an email, text, or call from someone unknown about receiving or sending money for inheritance, charities, or anything similar, do not respond or share your personal information.

Commercial Analysis Checking

Account number	[REDACTED] 0958	Beginning balance		\$0.00
Enclosures	4	Total additions	(5)	67,620.05
Low balance	\$ -3,933.85	Total subtractions	(11)	40,640.00
Average balance	\$8,133.12	Ending balance		\$26,980.05

CREDITS

Number	Date	Transaction Description	Additions
	02-11	Onln Bkg Trft C FR ACC 05500020797	20,000.00
	02-12	Pre-Auth Credit CA Settlement 250212 000023190302074	0.05
5001	02-21	NSF Returned It CHECK 5001	7,620.00
	02-24	Onln Bkg Trft C FR ACC 05500020951	35,000.00
	02-26	Onln Bkg Trft C FR ACC 05500020797	5,000.00

CHECKS

Number	Date	Amount	Number	Date	Amount
5001 R	02-21	7,620.00	5012	02-27	6,576.42
5009 *	02-26	1,983.20	* Skip in check sequence		
5010	02-25	245.78	R-Check has been returned		
5011	02-25	280.70			

DEBITS

Date	Transaction Description	Subtractions
02-12	Preauth Debit US ASSURE INSURA 8558727787 250212 2TYO23WVWLDMLX	3,867.50
02-12	Preauth Debit US ASSURE INSURA 8558727787 250212 2TYO2QPVPVY253	3,867.50
02-12	Preauth Debit US ASSURE INSURA 8558727787 250212 2TYO3CTKR6WD0YF	3,867.50
02-12	Preauth Debit US ASSURE INSURA 8558727787 250212 2TYO34R53FSHSQV	3,867.50
02-20	Preauth Debit SOUTHWEST GAS PAYMENT 250220 B2505082665698	843.90
02-25	Outgoing Wire ACD3259P00003672 JO Hazzard Subdivi 322271627 Pinyon Creek Consu Iting	7,620.00

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
01-31	0.00	02-11	20,000.00	02-12	4,530.05

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

LEFEVER MATTSON, INC

STARTING DATE: February 01, 2025

ENDING DATE: February 28, 2025

██████████ 0958

Date	Amount	Date	Amount	Date	Amount
02-20	3,686.15	02-24	38,686.15	02-26	33,556.47
02-21	3,686.15	02-25	30,539.67	02-27	26,980.05

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

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

Direct inquiries to:
888 761 3967

ACCOUNT STATEMENT

Page 1 of 3
STARTING DATE: February 01, 2025
ENDING DATE: February 28, 2025
Total days in statement period: 28
[REDACTED] 0951
(3)

LEFEVER MATTSON, INC
CHAPTER 11 DEBTOR IN POSSESSION
CASE #24-10545
(PINYON CREEK RENTALS)
6359 AUBURN BLVD SUITE B
CITRUS HEIGHTS CA 95621-5200

Stay alert for financial scams. If you receive an email, text, or call from someone unknown about receiving or sending money for inheritance, charities, or anything similar, do not respond or share your personal information.

Commercial Analysis Checking

Account number	[REDACTED] 0951	Beginning balance		\$0.00
Enclosures	3	Total additions	(4)	197,671.00
Low balance	\$0.00	Total subtractions	(4)	39,378.49
Average balance	\$17,800.13	Ending balance		\$158,292.51

CREDITS

Number	Date	Transaction Description	Additions
	02-12	Pre-Auth Credit LEFEVER EWPINRNT Settlement 250212 000023189577326	0.22
	02-20	Deposit Bridge	43,950.00
	02-24	Onln Bkg Trft C FR ACC 05500020797	35,000.00
	02-28	Wire Trans IN c093e27d-2638-437b-8eb7-2b4c23568733 HOME TAX SERVICE O 122234149 TRANS CASH LMDIST TO LM PINYON REN T	118,720.78

CHECKS

Number	Date	Amount	Number	Date	Amount
1001	02-26	1,643.12	1003	02-25	1,172.56
1002	02-25	1,562.81			

DEBITS

Date	Transaction Description	Subtractions
02-24	Onln Bkg Trfn D TO ACC 05500020958	35,000.00

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
01-31	0.00	02-24	43,950.22	02-28	158,292.51
02-12	0.22	02-25	41,214.85		
02-20	43,950.22	02-26	39,571.73		

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

LEFEVER MATTSON, INC

STARTING DATE: February 01, 2025

ENDING DATE: February 28, 2025

██████████ 0951

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