

WENATCHEE HISTORIC PRESERVATION BOARD
REGULAR MEETING
September 4, 2024

AGENDA

- I. **CALL TO ORDER: 5:30 PM**

- II. **ADMINISTRATIVE AFFAIRS**
 - A. Approval of the minutes from the regular meeting of August 7, 2024

- III. **PUBLIC COMMENT PERIOD (10 MINUTES)**
 - Comment for any matters not identified on the agenda.

- IV. **UNFINISHED BUSINESS**
 - None

- V. **NEW BUSINESS**
 - A. Public Hearing: HP-24-04 – Special Property Tax Valuation (119 Okanogan Ave)

- VI. **OTHER**
 - A. Staff Update

- VII. **ADJOURNMENT**

Wenatchee City Hall is open for the public to attend meetings in person. If you have questions about participating remotely in the meeting, please contact Kirsten Larsen at least 24 hours in advance, Senior Planner, at klarsen@wenatcheewa.gov or (509) 888-3249.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Mayor's office at (509) 888-6204 (TTY 711). Notification 72 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to the meeting (28 CFR 35.102-35.104 ADA Title 1.)

MINUTES

I. CALL TO ORDER

The meeting was called to order at 5:30 p.m. with the following members in attendance: Heather Ostenson, Mark Seman, Blythe Kelly, Jon Campbell, Darlene Baker, and Cindy Volyn. Bob Culp was absent. City Planning staff was represented by Stephen Neuenschwander, Assistant Director; Kirsten Larsen, Senior Planner.

II. ADMINISTRATIVE AFFAIRS

- A. Agenda was adopted as distributed.
- B. Approval of the minutes from the regular meeting of July 3, 2024.

Board member John Culp moved to accept the minutes with correction to the date of the board meeting to reflect July 3. Board member Darlene Baker seconded the motion. The motion carried unanimously.

III. PUBLIC COMMENT PERIOD (10 MINUTES)

None

IV. UNFINISHED BUSINESS

- A. Public Hearing: HP-24-03 – Certificate of Appropriateness (154 S Franklin)

Kirsten Larsen, Senior Planner, presented. Ellyn Freed with Forte Architects, Inc, presented. Board asked questions.

Board member Kelly moved to approve HP-24-03, a Certificate of Appropriateness for 154 S Franklin based upon the findings of fact, conclusions of law, and conditions of approval contained within the July 31, 2024 staff report. Board member Seman seconded the motion. The motion carried unanimously.

- A. Historic Signs Continued Review

Kirsten Larsen, Senior Planner, presented.

Board member Kelly moved to include signs 9, 13, 18, 19 to be added to the list of recognized historic signs. Board member Volyn seconded the motion. The board deliberated.

Board member Baker moved to amend the original motion to add signs 9, 13 (starburst sign only), 18, and 19 to be added to the list of recognized historic signs. Board member Kelly seconded the motion. The board deliberated. The motion failed 1 to 5 with Board member Campbell voting in favor.

The board deliberated the original motion to include signs 9, 13, 18, 19 to be added to the list of recognized historic signs. Chair asked for a vote. The motion carried unanimously.

V. NEW BUSINESS

A. None

VI. OTHER

- A. Board terms discussion
- B. Conference in Walla Walla

VII. ADJOURNMENT

With no further business to come before the Historic Preservation Board the meeting was adjourned at 6:39p.m.

Respectfully submitted,
CITY OF WENATCHEE
COMMUNITY DEVELOPMENT DEPARTMENT
Eva Osburn, Administrative Assistant

DRAFT

STAFF REPORT
HP-24-04, 119 S. OKANOGAN AVENUE

TO: Wenatchee Historic Preservation Board
FROM: City of Wenatchee Community Development Staff
RE: Review for Special Property Tax Valuation for 119 S. Okanogan Avenue
DATE: August 28, 2024

I. SUMMARY OF REQUEST

Description of Request: This is an application for Special Property Tax Valuation (special valuation) for exterior and interior improvements to 119 S. Okanogan Avenue, also known as the Burke-Hill Apartments is on the Wenatchee Register of Historic Places and National Historic Register. Certificate of Appropriateness's were issued in 2020 and 2021 for the completed work. The maintenance work on the building is exempt from review per WCC Section 2.36.160(1), Ordinary repair and maintenance. Application materials are attached as Exhibit A.

II. GENERAL INFORMATION

Applicant/Owner: Mike Fleming
Burke Apartments LCC
16128 Cedar Falls Road SE
North Bend, WA 98405

Department Review: City of Wenatchee Community Development Staff

Location and/or legal description: The subject property is located at 119 S. Okanogan Avenue and identified by Assessor's Parcel Numbers 22-20-10-590-124 and 22-20-10-590-122. The legal description for the property is Amended Block 23 of the Great Northern Plat, inclusive lots 1 through 11.

Zoning District: Central Business District (CBD)

Comprehensive Plan Designation: CBD

Application Date: The application was submitted on August 12, 2024 and determined complete on August 20, 2024.

History: The Burke Hill Apartment building was constructed in 1930. The idea of building this structure is credited to Leon Russell and J. W. Hatley, who formed the Hatley-Russell Company. This company was made up of President J. W. Hatley, who was the operator of the Wenatchee Hotel, Vice President Ed Russell and Secretary and real estate operator Leon Russell. Ed Russell sold the property that the building occupies to the company for \$15,000. The three partners became the contractors for the apartment building. The excavation contract was given to the Goodfellow Brothers and the building design was done by Earl Morrison. These six stories, fifty-five-unit building was named after two people who had a great amount of influence on Wenatchee's development, Judge Thomas Burke of Seattle and James J. Hill. Judge Thomas Burke was one of the founders of the Wenatchee Development Company. In 1892 he and his associates platted out Wenatchee's new town site and encouraged the local businesses to invest in the development of Wenatchee. James J. Hill, president of the Great Northern Railroad came to Wenatchee and was a major investor in the development of the city. Judge Burke was the agent for James J. Hill in the development of the Great Northern Railroad throughout Washington State. James J. Hill was also a major investor in the Wenatchee Development Company. The building still has many of its original features that it did when first constructed. For example, the elevator that was used when the building first opened is still in use today only with new gears. The Philippine mahogany and many of the light fixtures are original as well. In the basement there originally was a lube and wash rack for cars. The wash rack exists today, the lube area is now an office. The original boiler heats the building. Each room was equipped with a Murphy Door bed although they have been removed from use. In the access hallways each unit had a small access door to the outside designed for the milkman to deliver and pickup milk and also for the linen service to deliver. Originally the building had a central refrigeration system for each small refrigerator in the apartments. Today, there is a core of apartments that still use this method of refrigeration. Where those units no longer being used for a refrigerator, the casements are still used to accommodate storage space. The Schneiders, the owners since 1962, commented on the original Art Deco paint and wall paper throughout the building that has now been removed and/or covered with paint.

This residential building was built at a time when there was a 38% shortage of apartments, houses, hotel and flats throughout the Pacific Northwest cities. It provided housing that was both modern and affordable. When this building was constructed, there were not a lot of hotels or motels nor were there single living facilities. This building is primarily designed with bachelor or studio apartments and not family living areas. Even today the Burke Hill Apartments provide sufficient living quarters at a reasonable rate. (Source: 1997 Historic Property Inventory Form, State of Washington Department of Archaeology and Historic Preservation)

Physical Appearance: The most outstanding features of the Burke Hill Apartments is the tall Beaux Art form and ornamentation. The stacked vertical block of concrete and steel building has a somewhat commercial fenestration, a Beaux Art Deco accented entry, symmetrically placed and accented with Tropical Art Deco ornamentation on the advancing two story entry element and as a crest element above the sixth floor. The design of the facade is tripartite. The accentuated first floor is separated from the undecorated central shaft of the building. The building contains a decorated top floor. The roof contains utilities and an elevator equipment room. The visible concrete foundation supports the buildings masonry veneer. There are two types of windows. The living room contains a three-part coupled, double-sash window, the bedroom glass is a single double-sash window. This pattern reverses itself symmetrically, from apartment to apartment, and is typical of all six floors.

The detail of the Burke Hill Apartments is bold and subtle, involves contrasts in color and texture, and includes both structural and decorative elements. There are four shades of brown brick used in the veneer. This subtle color variation is most apparent above the sixth floor where the colors have a weaved tapestry quality/texture. All of the building's windows, which have multiple (4) lights on the top sash are the only slick surface on the building. This surface contrasts with the rough brick surface, and the terra cotta trim which is predominately high relief. The central entry wall contains a pair of double sash windows identical to the bedroom windows. All windows on floors one through five have a sloping masonry rowlock slip sill, the sixth floor has a continuous terra cotta sill and lintel, both of which band the entire building's upper story. The lintel over the first-floor windows is a large terra cotta band which also band the building. The windows on floors two through five have a blind steel lintel. The window side surround on the first floor has a cantonized wall face. The surround for the second through the fifth floor is undecorated. The banded surrounds for the top floor follow two motifs. The back to back bedroom windows are separated by a window side surround of terra cotta blocks separated by several courses of brick in common bond. The bedroom window is separated from the living room by similar banding, but with Art Deco element in the center. The Tropical Art Deco comes out in the use of cross section of a Common Chambered Nautilus sea shell (in this case elongated to an abstract form), a stylized Sun Flower, and sea waves. The fascination with the "moderne" is apparent in the abstract symbolism, concentric rings as symbols for sound wave and the zigzag for electricity. In this one panel, all of these elements are super-imposed over a linear washboard background pattern. The outside corners contain two rows of terra cotta blocks separated horizontally by brick soldiers and vertically by the masonry bands. The fenestration of the sides and rear of the building are symmetrically similar to the front except that the panels between the bands forming the windows side-surrounds are brick in lieu of Art Deco detailing. The advancing Beaux Art form of the entry is created by two massive pilasters which climb to the top of the building. The

pilasters have compound corners. The first two floors of the pilasters contain terra cotta piers which advance and accent the entrance then recede to form an entablature entry containing doors previously described. This terra cotta pier also has compound corners as well as a compound amortizement for a cap. Above the entablature doorway is a terra cotta Allege-type slab inscribed with the building name (BURKE HILL APARTMENTS). The inscription on the panel is bracketed with abstract decorinceau ornamentation transposed over a rectangular washboard pattern. This entire sign panel is bordered top and bottom with a band of angular flower forms in high relief as in ionic dentils of the earlier Classical styles. The slip sill, lintel and surround molding are terra cotta. The upper portion of the pier is decorated with an Art Deco detail identical to that used in the top floor window surround. The panel over the windows links the two piers and contains more tropical Art Deco decoration. All of the same elements used in the window surround and the pier tops are reconfigured here around a horizontal form rather than a vertical format. An additional element is used, the stylized fountain. The window pairs on the third to top floor are separated by a small masonry pilaster with compound corners. Each window contains a terra cotta Allege, slip sill and lintel; the Allege decorated with a vertical band of cross sections of the Nautilus seashell design sided with two vertical bands of individual bricks. The Masonry pilasters and the facade above the sixth-floor windows contain massive terra cotta ornamentation. The Art Deco motif includes a cross section of the Nautilus sea shell as a dominant theme. Secondary themes come from stylized clouds and rain, and the elongated Nautilus form is repeated. These elements are accented by the horizontal and vertical fluted background. The tall angular terra cotta forms are relieved with banded patterns. These Deco motifs are in high relief and play in the light and play with the shadows to create multiple effects. (Source: 1997 Historic Property Inventory Form, State of Washington Department of Archaeology and Historic Preservation)

Historic Photos:



(Source: <https://plazasuperjet.com/history/> Retrieved on October 14, 2022)



(Source: 1997 Historic Property Inventory Form)

III. NOTICE AND PUBLIC COMMENT

The Notice of Application and Public Hearing before the Wenatchee Historic Preservation Board on August 20, 2024 was posted on the subject property, mailed to surrounding property owners, and published in the newspaper on August 22, 2024 in accordance with the requirements of Title 13, Wenatchee City Code (WCC). No comments have been received as of the publication of this report.

IV. APPLICABLE POLICIES AND ANALYSIS

Wenatchee City Code Sections 2.36.190 and 2.36.200 outline the timeline and procedures and criteria used to review applications for special tax valuation. These code sections are available for review on the [City of Wenatchee's website](#).

WCC Section 2.36.210(2). Application Criteria

Complete applications shall consist of the following documentation:

- (a) A legal description of the historic property;
- (b) Comprehensive exterior and interior photographs of the historic property before and after rehabilitation;
- (c) Architectural plans, existing architectural plans (if available) or other legible drawings depicting the completed rehabilitation work;
- (d) A notarized affidavit attesting to the actual cost of the rehabilitation work completed prior to the date of application and the period of time during which the work was performed and documentation of both to be made available to the board upon request; and
- (e) For properties located within historic districts, in addition to the standard application documentation, a statement from the Secretary of the Interior or appropriate local official, as specified in local administrative rules or by the local government, indicating the property is a certified historic structure is required.

Staff Analysis: A complete application was received and determined complete on August 20, 2024 and is attached as Exhibit A. The application includes a completed form with legal description signed by the Chelan County Assessor's office, photographs with captions from before and after the rehabilitation, a notarized affidavit attesting the actual cost is greater than 25 percent of the property's assessed valuation, and associated documentation. Architectural plans for the exterior and interior improvements (as necessary) are on file with the City's Building Division and available on request.

WCC Section 2.36.210(3). Property Review Criteria

In its review the board shall determine if the properties meet all the following criteria:

- (a) The property is historic property;
- (b) The property is included within a class of historic properties determined eligible for special valuation by the city of Wenatchee under WCC 2.36.110 through 2.36.140;
- (c) The property has been rehabilitated at a cost which meets the definition set forth in RCW 84.26.020(2) (and identified in WCC 2.36.110 through 2.36.140) within 24 months prior to the date of application; and
- (d) The property has not been altered in any way which adversely affects those elements which qualify it as historically significant as determined by applying Washington State Advisory Council's Standards for Rehabilitation and Maintenance of Historic Properties (WAC 254-20-100(1) and listed in WCC 2.36.110 through 2.36.140).

Staff Analysis: The subject property is a historic property listed on the Wenatchee Register and National Register of Historic Places making it eligible for special valuation. The building has been significantly rehabilitated, with eligible expenditures totaling \$649,928.26. This amount is 41.3 percent of the assessed valuation prior to rehabilitation, \$1,572,493.00; which exceeds the 25 percent required.

WCC Section 2.36.201(4). Rehabilitation and Maintenance Criteria

The Washington State Advisory Council's Standards for Rehabilitation and Maintenance of Historic Properties, also known as the Secretary of the Interior's Standards for Rehabilitation.

The following rehabilitation and maintenance standards shall be used by the board as minimum requirements for determining whether or not an historic property is eligible for special valuation and whether or not the property continues to be eligible for special valuation once it has been so classified:

- (a) Rehabilitation.
 - (i) Every reasonable effort shall be made to provide a compatible use for an historic property which requires minimal alteration of the building, structure, or site and its environment, or to use an historic property for its original intended purpose.
 - (ii) The distinguishing original qualities or character of a building, structure, or site and its environment shall not be destroyed. The removal or alteration of any historic material or distinctive architectural features should be avoided when possible.

- (iii) All buildings, structures, and sites shall be recognized as products of their own time. Alterations that have no historical basis and which seek to create an earlier appearance shall be discouraged.
- (iv) Changes which may have taken place in the course of time are evidence of the history and development of a building, structure, or site and its environment. These changes may have acquired significance in their own right and this significance shall be recognized and respected.
- (v) Distinctive stylistic features or examples of skilled craftsmanship which characterize a building, structure, or site shall be treated with sensitivity.
- (vi) Deteriorated architectural features shall be repaired rather than replaced, whenever possible. In the event replacement is necessary, the new material should match the material being replaced in composition, design, color, texture, and other visual qualities.
- (vii) Repair or replacement of missing architectural features should be based on accurate duplication of features, substantiated by historical, physical, or pictorial evidence rather than on conjectural designs or the availability of different architectural elements from other buildings or structures.
- (viii) The surface cleaning of structures shall be undertaken with the gentlest means possible. Sandblasting and other cleaning methods that will damage the historic building materials shall not be undertaken.
- (ix) Every reasonable effort shall be made to protect and preserve archaeological resources affected by, or adjacent to, any project.
- (x) Contemporary design for alterations and additions to existing properties shall not be discouraged when alterations and additions do not destroy significant historical, architectural or cultural material, and such design is compatible with the size, scale, color, material, and character of the property, neighborhood, or environment.
- (xi) Wherever possible, new additions or alterations to structures shall be done in such a manner that if such additions or alterations were to be removed in the future, the essential form and integrity of the structure would be unimpaired.

Staff Analysis: Rehabilitation of the property is consistent with the review criteria in WCC Section 2.36.210(4). Applications for Certificate of Appropriateness's were reviewed and approved by historic preservation staff in 2020 to allow the renovations and ensure consistency with the rehabilitation and maintenance standards.

The work included during the time period for this application included exterior work for window sash repairs, sill flashing installation, and painting; and interior work included come electrical work, plumbing upgrades, elevator maintenance as related to interior work, and minor in-unit repairs to the apartments as described in the application

materials.

Policies - Wenatchee Urban Area Comprehensive Plan

CULTURAL AND HISTORIC RESOURCES ELEMENT

HISTORIC PRESERVATION - Preserve, maintain and honor the city's significant historic resources.

Policy 2: Protect and enhance the aesthetic and economic vitality of historic buildings, structures, sites, districts and objects through the development and implementation of appropriate design guidelines.

Policy 3: Identify and implement incentives to private property owners for the preservation and rehabilitation of historic buildings, structures, sites, districts, and objects.

Policy 7: Promote historic preservation to provide for the identification, evaluation, and protection of historic resources within the City of Wenatchee and preserve and rehabilitate eligible historic properties within the City for future generations.

Staff Analysis: Special valuation is an important tool to incentivize private property owners to preserve and rehabilitate historic buildings. In addition to this program the property owner has listed this building on the National Register in order to qualify for the Federal Historic Rehabilitation Tax Credits.

V. RECOMMENDATION

The applicant has requested special valuation for 119 S. Okanogan Avenue for rehabilitation work which began 24 months prior to the date of application, August 20, 2024. The applicant provided documentation for costs incurred during the rehabilitation process. The total amount of money spent on completed projects toward the rehabilitation of the property as identified by staff based on the application materials is \$652,541.65. Staff compared the expenditures to the guidelines from the U.S. Department of the Interior for the federal rehabilitation tax credit to determine the total qualifying expenses. The federal guidelines state that qualifying expenses are "any expenditure for a structural component of the building..." and completed within 24 months of the date of application. Structural components of a building are those components relating to the operation or maintenance of a building. Attached as Exhibit B is an explanation of Qualified Rehabilitation Expenditures provided by the IRS. The expenditures spreadsheet included with the application details all expenses for the project, with descriptions. Staff removed the expenditures for the hotel unit cable and internet as it is not a utility necessary for operation of the building, as well as snow removal insurance.

The rehabilitation work has occurred at an actual cost of \$649,928.26, greater than 25 percent of the assessed value of the building prior to rehabilitation (41.3 percent) and

therefore, qualifies to receive special valuation based on the criteria reviewed in WCC Section 2.36.210.

Draft Motion: I move to approve HP-24-04, Special Property Tax Valuation for 119 S. Okanogan Avenue based upon the findings of fact and conclusions of law contained within the August 28, 2024 staff report and authorize the chair to sign the special valuation agreement.

Suggested Findings of Fact:

1. The subject property is located at 119 S. Okanogan Avenue and identified by Assessor's Parcel Numbers 22-20-10-590-124 and 22-20-10-590-122.
2. The subject property is identified as being listed on the Wenatchee Register and National Register of Historic Places.
3. The applicant/owner is Mike Fleming, Burke Apartments LCC.
4. A complete application was submitted in August 12, 2024. The application was determined complete on August 20, 2024.
5. Appropriate notice was accomplished in accordance with WCC Title 13.
6. On September 4, 2024, the Wenatchee Historic Preservation Board held a duly advertised public hearing on a request for Special Property Tax Valuation.
7. Wenatchee Historic Preservation Board is empowered by WCC Title 2 with the ability to hear and make decisions on matters relating to Historic Preservation within the City of Wenatchee.
8. The Historic Preservation Goal of the Cultural and Historic Resources Element of the City of Wenatchee Urban Area Comprehensive Plan states: "Preserve, maintain and honor the city's significant historic resources."
Policy 2: Protect and enhance the aesthetic and economic vitality of historic buildings, structures, sites, districts and objects through the development and implementation of appropriate design guidelines.
Policy 7: Promote historic preservation to provide for the identification, evaluation, and protection of historic resources within the City of Wenatchee and preserve and rehabilitate eligible historic properties within the City for future generations.
9. The total of qualifying expenses for actual costs incurred was \$649,928.26. The assessed value for the building prior to rehabilitation is \$1,572,493.00 as verified by the Chelan County Assessor's office. The actual cost of rehabilitation equated to 41.3 percent of the assessed value.
10. The rehabilitation work has occurred at an actual cost of greater than 25 percent of the assessed value of the building prior to rehabilitation and qualifies to receive special valuation based on the criteria reviewed in WCC Section 2.36.210.
11. The application is consistent with the special valuation criteria in WCC Section 2.36.210.

12. Any Conclusion of Law that is more correctly a Finding of Fact is hereby incorporated as such by this reference.

Suggested Conclusions of Law:

1. The Historic Preservation Board has been granted authority to render this Decision.
2. WCC Section 2.36.210 provides criteria for reviewing eligibility for receiving special property tax valuation.
3. The application is consistent with Wenatchee Historic Preservation Board Rules and Procedures Criteria for Design Review and the Secretary of Interior Standards. The application is consistent with the goals and policies of the Wenatchee Urban Area Comprehensive Plan.
4. Any Finding of Fact that is more correctly a Conclusion of Law is hereby incorporated as such by this reference.

Recommended Conditions of Approval:

1. The applicant shall enter into a Special Valuation Agreement with the Historic Preservation Board consistent with WCC Section 2.36.220, Agreement.

Attachments:

- A. Application materials
- B. Qualified Rehabilitation Expenditures
- C. Staff marked spreadsheet



Application and Certification of Special Valuation on Improvements to Historic Property

Chapter 84.26 RCW

RECEIVED

AUG 12 2024

File With Assessor by October 1

File No: CHELAN COUNTY ASSESSOR

I. Application

County: Chelan

Property Owner: Burke Apartments LLC Parcel No./Account No: 222010590124

Mailing Address: 16128 Cedar Falls Rd SE, North Bend, WA 98405

Legal Description: Also parcel 222010590122. The amended block 23 of the Great Northern Plat, inclusive lots 1 through 11, and bounded by S Okanogan Avenue along the west, Methow Street along the east, and Yakima Street along the south.

Property Address (Location): 119 S Okanogan Avenue, Wenatchee, WA 98801

Describe Rehabilitation: Window and chimney repairs. Interior: plumbing system upgrades for the building and individual units; plumbing access panel installation in corridors.

Property is on: (check appropriate box) [X] National Historic Register [X] Local Register of Historic Places

Building Permit No: HP-AD-20-05 Date: 12/01/2020 Jurisdiction: Wenatchee County/City

Rehabilitation Started: 10/01/2022 Date Completed: 08/08/2024

Actual Cost of Rehabilitation: \$ 652,541.65

Affirmation

As owner(s) of the improvements described in this application, I/we hereby indicate by my signature that I/we am/are aware of the potential liability (see reverse) involved when my/our improvements cease to be eligible for special valuation under provisions of Chapter 84.26 RCW.

I/We hereby certify that the foregoing information is true and complete.

Signature(s) of All Owner(s):

[Handwritten signature]

II. Assessor

The undersigned does hereby certify that the ownership, legal description and the assessed value prior to rehabilitation reflected below has been verified from the records of this office as being correct.

Assessed value exclusive of land prior to rehabilitation: \$ 4,572,493 (2022-23)

Date: 8/12/2024

[Handwritten signature] Assessor/Deputy

Time period during which the rehabilitation occurred: 10/01/2022 through 08/08/2024.

Description: This is the second phase completing the rehabilitation of interior and exterior features and services at the Burke-Hill Apartments as described in the HP-AD-20-05 (December 1, 2020) approved on December 14, 2020.

Under HP-AD-20-05, exterior work included retaining wall replacement, transformer vault installation, window sash repairs, sill flashing installation, and roof work including in-kind re-roofing of the garage. Interior work included electrical system replacement, heating system replacement, plumbing upgrades, elevator upgrades, and minor in-unit repairs.

Most of the above described work was completed under phase 1. The following narrative addresses only those specific tasks completed under phase 2:

Windows

- Repaired sash as available in unoccupied units in the tower garage work shop. This included repairing joints, splicing in new material as needed, replacing glazing putty and points as needed, installing weather stripping, sanding and refinishing the wood (paint exterior) and touching up with a light sanding or refinishing the interior stained finish depending on the level of deterioration. All work matched the original and the original casing finish trimming the openings. Milled replacement brick molding and exterior mullion panels match originals. Fabricated and painted (to match exterior wood trim) sheet metal flashing pans for window sills.
- As a unit become available, removed the deteriorated sash and installed the repaired sash and new sash chords. Repaired and repainted brick moldings and mullions if in good condition, or replaced with the replica units if in failed condition. Painted wood sills and installed painted metal pan flashing over the sills, slipping the edges under the brick molding and mullion panels and securing the upper edge below the window sash with stainless steel nails. Caulked joints. Pan flashing extends the functional life of the wood sills and is a reversible element.

Basement

- Apartment and commercial (former apartment) spaces rewired and plumbing upgraded in the same manner as apartments in the upper floors. The existing apartment in the basement (B4) utilized as one of the temporary hotel rooms for residents during the project.
- Laundry room: installed plumbing connections for additional dryers and washers to provide a total of four each for tenants.

Corridors and Hallways

- Selectively cut access to the plumbing chases at each stack of units on each floor to replace the plumbing system. Reinstalled gypsum blocks. Repaired plaster wall finish and repainted. Installed fire rated, flush panel, metal access panels at plumbing valve locations to facilitate future system access.

Apartments

- Installed new flooring as needed with carpeting or laminate flooring attached to the concrete sub floor. Laminate planks are physically about 6 inches wide, and visually intended to be similar to typical 3 inch wide wood flooring based on the surface patterning. Flooring in the living room, hallway, dinette, and kitchen.
- Restored mahogany wood work. This will include light to heavy sanding, any stain touch up, and reapplication of clear coats to match original.
- Repainted plaster walls and ceilings.

Building Systems

In order to maintain existing tenants the building remained occupied through the duration of the project. Three vacant units were rehabilitated first under Phase 1 and functioned in both phases 1 and 2 as 'hotel' rooms for temporary tenant occupancy while their units are being rehabilitated.

- **Plumbing:** Work proceeded stack by stack, and floor by floor for each stack. Worked through the chase openings, replace all supply piping and connections. Purchased new compatible water efficient sinks and toilets for installation in each unit. Purchased new water heaters for installation in the basement boiler room for connection to the new plumbing system. Installed new access doors on the north side of the basement boiler room in order to install the large water heaters. Installed new plumbing and gas lines associated with the new water heaters.

HOLD for AFFIDAVIT

SPECIAL TAX VALUATION
AFFIDAVIT CERTIFYING EXPENSES AND PERIOD OF WORK
Required for submittal per WAC 254.20.090

I, Michael Fleming, the applicant for Special Valuation Tax status, certify by my signature below, that the total amount claimed in the accompanying application form is equal to the actual costs accrued for this project, and that these costs were accrued during the period of work indicated on the accompanying application form.

I certify the foregoing statement to be true and correct.

Michael Fleming
Applicant Name


Applicant Signature

STATE OF WASHINGTON)
County of ~~King~~ ^{Se} Chelan) ss.

On this 12th day of August, 2024, before the undersigned, a Notary Public in and for the state of Washington, duly commissioned and sworn, the above person(s) appeared before me and signed the foregoing instrument and acknowledged said instrument to be their free and voluntary act for the uses and purposes therein mentioned.

WITNESS my hand and official seal hereto affixed the day and year first above written.





NOTARY PUBLIC
Printed Name: Siara Figueroa
Residing at Chelan County
My commission expires 11/18/26



IMAGE 1. Before: 2020, site, looking northeast along S Okanogan Street.



IMAGE 2. After: 2024, site, south facade, looking north across Yakima Street. Repaired windows, black dots outline work completed in 2022; red dots outline work completed in 2024.



IMAGE 3. Before: 2020, exterior walls, front west facade.



IMAGE 4. After: 2024, exterior walls, front northwest corner. Repaired windows, black dots outline work completed in 2022; red dots outline work completed in 2024.



IMAGE 5. Before: 2020, exterior walls, north side facade.



IMAGE 6. After: 2024, exterior walls, north facade. Repaired windows, black dots outline work completed in 2022. No window repairs were completed on this facade in 2024.



IMAGE 7. Before: 2020, exterior walls, east facade.



IMAGE 8. After: 2024, exterior walls, east facade. Repaired windows, black dots outline work completed in 2022; red dots outline work completed in 2024.



IMAGE 9. After: 2022, south facade, west side, second story showing a typical repaired window.



IMAGE 10. Before: 2020, basement, hallway, looking north.



IMAGE 11. After: 2024, basement, hallway, looking north.



IMAGE 12. Before: 2020, first floor, hallway, looking north.

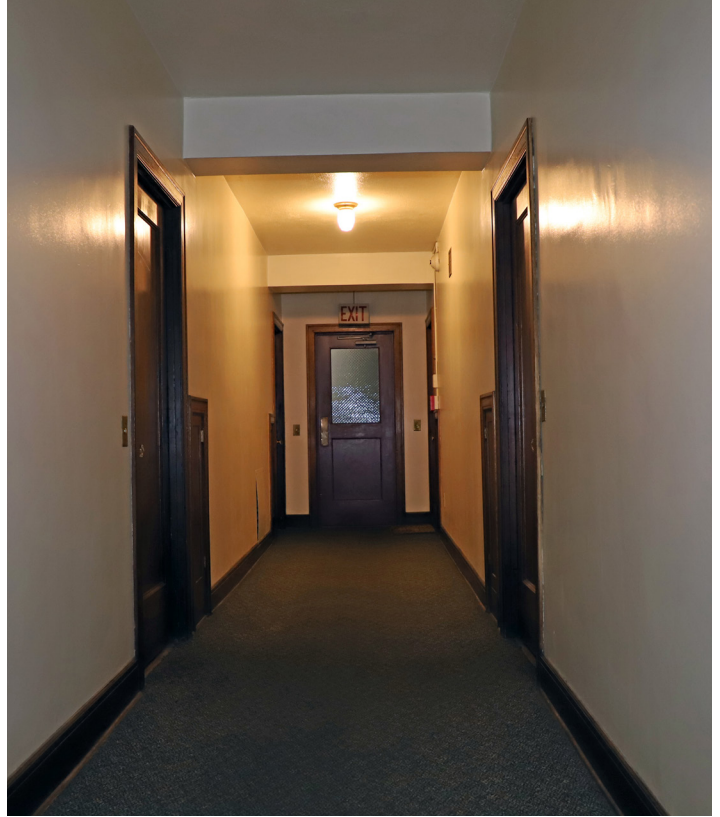


IMAGE 13. Before: 2020, first floor, hallway, looking south.



IMAGE 14. After: 2024, first floor, hallway, looking north.



IMAGE 15. After: 2024, first floor, hallway, looking south.



IMAGE 16. Before: 2020, second floor, hallway, looking north.



IMAGE 17. Before: 2020, second floor, hallway, looking south.



IMAGE 18. After: 2024, second floor, hallway, looking north.



IMAGE 19. After: 2024, second floor, hallway, looking south.



IMAGE 20. Before: 2020, third floor, hallway, looking north.



IMAGE 21. Before: 2020, third floor, hallway, looking south.



IMAGE 22. After: 2024, third floor, hallway, looking north.



IMAGE 23. After: 2024, third floor, hallway, looking south.



IMAGE 24. Before: 2020, fourth floor, hallway, looking north.



IMAGE 25. Before: 2020, fourth floor, hallway, looking south.



IMAGE 26. After: 2024, fourth floor, hallway, looking north.



IMAGE 27. After: 2024, fourth floor, hallway, looking south.



IMAGE 28. Before: 2020, fifth floor, hallway, looking north.



IMAGE 29. Before: 2020, fifth floor, hallway, looking south.



IMAGE 30. After: 2024, fifth floor, hallway, looking north.



IMAGE 31. After: 2024, fifth floor, hallway, looking south.



IMAGE 32. Before: 2020, sixth floor, hallway, looking north.



IMAGE 33. Before: 2020, sixth floor, hallway, looking south.



IMAGE 34. After: 2024, sixth floor, hallway, looking north.



IMAGE 35. After: 2024, sixth floor, hallway, looking south.



IMAGE 36. After: 2024, first floor, showing a typical new metal access panel within the hallway for plumbing valve access allowing floor sections to be closed off for repairs without having to shut down the full building.



IMAGE 37. Before: 2022, sixth floor, looking southwest showing the valves within a typical new metal access panel location.



IMAGE 38. Before: 2022, penthouse, south wall.



IMAGE 39. After: 2024, penthouse, south east corner, showing the chimney repairs and sheet metal cap.



IMAGE 40. Before: 2020, basement, laundry room, looking southwest.



IMAGE 41. After: 2024, basement, laundry room, looking southwest showing new drier ducting installed along the south wall in order to relocate the driers to this wall and add an additional drier.



IMAGE 42. Before: 2022, basement, boiler room, east wall.



IMAGE 43. After: 2024, basement, boiler room, north wall, looking northwest, showing new water heaters.



IMAGE 44. After: 2024, basement, boiler room, east wall, showing added doorway enabling water heater installation.

General Ledger

Expensed On: 08/02/2024 04:08 PM

Properties: Burke Hill Apartments - 119 Okanogan Ave. Wenatchee, WA 98801

Created By: AJ

GL Accounts: 1100-01: Land, 1100-02: Building, 1100-03: Furniture and Equipment/Fixture, 1150-01: Electrical, 1150-02: Plumbing, 1150-03: Elevator, 1150-04: Windows, 1150-05: Transition Costs, 1150-06: Tools & Gen Supplies, 1150-07: Other Improvements, 6000-03: Management Fees, 6110-06: Real Estate Taxes, and 6110-09: Insurance Expense

Exclude Zero Dollar Receipts From Cash Accounts: Yes

Data Range: 01/01/2022 to 08/02/2024

Show Reversed Transactions: No

Property	Date	Payee / Payer	Type	Reference	Debit	Credit	Balance	Description
1100-01 - Land								
Starting Balance							327,450.00	
Net Change					0.00	0.00	0.00	
							327,450.00	
1100-02 - Building								
Starting Balance							1,543,434.79	
Net Change					0.00	0.00	0.00	
							1,543,434.79	
1100-03 - Furniture and Equipment/Fixture								
Starting Balance							0.00	
Net Change					0.00	0.00	0.00	
							0.00	
1100-01 - Electrical								
Starting Balance							357,754.44	
Burke Hill Apartments - 119 Okanogan Ave. We	08/02/2024	Beckstead Electric Inc	Payment	BILL PAY	959.99		357,754.44	Electrical contractor
Net Change					959.99	0.00	357,754.44	
1150-02 - Plumbing								
Starting Balance							179,387.08	
Burke Hill Apartments - 119 Okanogan Ave. We	10/05/2022	Amazon	Payment	Mike CC	3,130.22		182,220.30	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	10/10/2022	Amazon	Payment	BILL PAY	1,026.13		183,697.43	della foundation 2 pack(29)
Burke Hill Apartments - 119 Okanogan Ave. We	10/21/2022	Mike Fleming	Payment	BILL PAY	5,110.00		188,717.43	consulting fee- research and purchase hot water tanks, look for futures, toilets, vanities, sinks, shower pans
Burke Hill Apartments - 119 Okanogan Ave. We	11/07/2022	Ferguson Enterprises	Payment	Mike CC	163.17		188,960.24	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	11/07/2022	Amazon	Payment	Mike CC	270.20		189,445.07	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	11/07/2022	Amazon	Payment	Mike CC	156.43		189,601.50	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	11/07/2022	Supply House	Payment	Mike CC	190.99		189,792.23	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	11/07/2022	Amazon	Payment	Mike CC	271.95		190,071.18	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	11/07/2022	Amazon	Payment	Mike CC	71.30		190,142.48	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	11/07/2022	Ferguson Enterprises	Payment	Mike CC	443.48		190,585.94	pep piping
Burke Hill Apartments - 119 Okanogan Ave. We	11/07/2022	Hwyco Heat Pipe	Payment	Mike CC	114.04		190,699.98	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	11/07/2022	Home Depot	Payment	Mike CC	178.20		190,878.18	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	11/07/2022	Ferguson Enterprises	Payment	Nalasha CC	442.53		191,320.71	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	11/07/2022	Mike Fleming	Payment	Mike CC	56,375.87		191,896.58	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	12/05/2022	Amazon	Payment	Mike CC	1,610.79		193,507.37	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	12/05/2022	Amazon	Payment	Mike CC	954.63		194,462.00	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	12/05/2022	CDI Distributors	Payment	Mike CC	1,770.88		200,717.37	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	12/12/2022	Ron Wood Plumbing Service	Payment	2847			203,697.35	plumbing contractor labor
Burke Hill Apartments - 119 Okanogan Ave. We	12/15/2022	Mike Fleming	Payment	BILL PAY	2,380.00		209,253.32	consulting fee- hot water tanks move to boiler room
Burke Hill Apartments - 119 Okanogan Ave. We	12/31/2022	Mike Fleming	Payment	BILL PAY	4,900.00		214,153.32	consulting fee- Dec Labor, plumbing work and hot water tank move
Burke Hill Apartments - 119 Okanogan Ave. We	12/31/2022	Mike Fleming	Payment	BILL PAY	3,517.00		217,670.32	consulting fee- Nov labor, plumbing work
Burke Hill Apartments - 119 Okanogan Ave. We	02/19/2023	Ron Wood Plumbing Service	Payment	Bill Pay	11,650.07		229,320.39	plumbing contractor labor
Burke Hill Apartments - 119 Okanogan Ave. We	03/01/2023	Mike Fleming	Payment	BILL PAY	15,025.65		244,346.04	consulting fee- plumbing installation, parts and supplies purchasing
Burke Hill Apartments - 119 Okanogan Ave. We	03/01/2023	Ron Wood Plumbing Service	Payment	Bill Pay	7,830.06		242,313.45	plumbing contractor labor
Burke Hill Apartments - 119 Okanogan Ave. We	03/03/2023	Ferguson Enterprises	Payment	Mike CC	743.19		243,056.39	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	03/03/2023	Supply House	Payment	Mike CC	197.55		243,256.19	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	03/03/2023	Lowe's	Payment	Mike CC	69.57		243,325.76	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	03/03/2023	Ferguson Enterprises	Payment	Nalasha CC	201.80		243,527.56	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	03/03/2023	Ferguson Enterprises	Payment	Nalasha CC	122.88		243,650.44	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	03/03/2023	Mike Fleming	Payment	Mike CC	138.97		243,789.41	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	03/15/2023	Mike Fleming	Payment	BILL PAY	6,230.00		250,020.41	consulting fee- plumbing installation, parts and supplies purchasing, Mike Labor 2.23
Burke Hill Apartments - 119 Okanogan Ave. We	04/05/2023	ABT Electronics	Payment	Mike CC	3,544.00		253,564.41	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	04/05/2023	Ferguson Enterprises	Payment	Nalasha CC	510.41		254,074.82	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	04/14/2023	Mike Fleming	Payment	TRANSFER	9,130.00		263,222.82	consulting fee- March plumbing labor
Burke Hill Apartments - 119 Okanogan Ave. We	05/02/2023	Home Depot	Payment	Bill Pay	1,200.00		264,422.82	plumbing contractor labor 01/2/2023
Burke Hill Apartments - 119 Okanogan Ave. We	05/02/2023	Ron Wood Plumbing Service	Payment	Bill Pay	4,238.13		271,515.60	plumbing contractor labor
Burke Hill Apartments - 119 Okanogan Ave. We	05/05/2023	Home Depot	Payment	Nalasha CC	188.42		271,704.02	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	05/05/2023	Supply House	Payment	Mike CC	48.53		271,752.55	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	05/05/2023	Amazon	Payment	Mike CC	30.21		271,782.76	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	05/05/2023	Amazon	Payment	Bill Pay	2,875.00		274,657.76	consulting fee- April labor
Burke Hill Apartments - 119 Okanogan Ave. We	06/06/2023	Ferguson Enterprises	Payment	Mike CC	4,725.14		281,382.90	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	06/10/2023	Ferguson Enterprises	Payment	BILL PAY	7,450.00		290,382.90	consulting fee- plumbing labor and vent research
Burke Hill Apartments - 119 Okanogan Ave. We	06/28/2023	Ron Wood Plumbing Service	Payment	BILL PAY	332.29		290,150.19	contractor parts and materials, plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	07/06/2023	Home Depot	Payment	Mike CC	950.30		291,124.49	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	07/06/2023	Ferguson Enterprises	Payment	Nalasha CC	620.25		291,744.74	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	07/06/2023	Ferguson Enterprises	Payment	Nalasha CC	1,706.82		293,451.56	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	07/06/2023	Core Supply Wenatchee	Payment	Nalasha CC	540.77		293,992.33	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	07/25/2023	Mike Fleming	Payment	BILL PAY	8,452.50		302,444.83	consulting fee- June Labor
Burke Hill Apartments - 119 Okanogan Ave. We	08/08/2023	Home Depot	Payment	Mike CC	308.96		302,753.79	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	08/08/2023	Home Depot	Payment	Mike CC	656.15		303,410.00	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	08/08/2023	Amazon	Payment	Mike CC	1,352.85		314,762.85	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	08/08/2023	Lowe's	Payment	Nalasha CC	152.29		314,915.14	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	08/08/2023	Ferguson Enterprises	Payment	Nalasha CC	1,838.70		316,753.84	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	08/08/2023	Veratich Transfer Station	Payment	454.42			317,208.26	disposal costs
Burke Hill Apartments - 119 Okanogan Ave. We	08/15/2023	Mike Fleming	Payment	BILL PAY	7,910.00		325,118.26	consulting fee- July Labor
Burke Hill Apartments - 119 Okanogan Ave. We	08/22/2023	Lowe's	Payment	TRANSFER	18,851.73		343,969.99	Restor-Jaklyn Plumb Labor; project paying for staff time spent on construction
Burke Hill Apartments - 119 Okanogan Ave. We	09/03/2023	Amazon	Payment	Mike CC	908.12		344,111.10	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	09/03/2023	Supply House	Payment	Mike CC	827.08		344,938.18	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	09/04/2023	Ferguson Enterprises	Payment	Nalasha CC	111.42		345,049.60	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	09/04/2023	Lowe's	Payment	Nalasha CC	910.09		345,959.69	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	09/04/2023	Home Depot	Payment	Nalasha CC	385.91		346,345.60	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	09/22/2023	Mike Fleming	Payment	BILL PAY	3,555.00		349,900.60	consulting fee- September Labor Through 9/22
Burke Hill Apartments - 119 Okanogan Ave. We	09/26/2023	MCF Properties LLC	Payment	Remb	10,552.00		357,852.60	Sept 2023 Plumbing Labor; project paying for staff time spent on construction
Burke Hill Apartments - 119 Okanogan Ave. We	09/26/2023	Mike Fleming	Payment	BILL PAY	7,450.00		365,302.60	consulting fee- August Plumbing Labor
Burke Hill Apartments - 119 Okanogan Ave. We	10/01/2023	Mike Fleming	Payment	BILL PAY	5,070.00		370,372.60	consulting fee- Sept Labor remainder
Burke Hill Apartments - 119 Okanogan Ave. We	10/02/2023	Ron Wood Plumbing Service	Payment	BILL PAY	2,260.89		372,633.49	Plumbing contractor labor 01/2/2023
Burke Hill Apartments - 119 Okanogan Ave. We	10/02/2023	Ron Wood Plumbing Service	Payment	2837			422,540.25	Plumbing Labor May 1 thru Sept 11, 2023
Burke Hill Apartments - 119 Okanogan Ave. We	10/02/2023	Mike Fleming	Payment	Mike CC	2,265.35		424,805.60	accs part, plumbing supplies, tools
Burke Hill Apartments - 119 Okanogan Ave. We	10/02/2023	Home Depot	Payment	Mike CC	16.29		424,821.89	saw blades for plumbing
Burke Hill Apartments - 119 Okanogan Ave. We	10/02/2023	Harbor Freight Tools	Payment	Mike CC	10.86		424,832.75	gloves
Burke Hill Apartments - 119 Okanogan Ave. We	10/02/2023	Amazon	Payment	Mike CC	334.69		425,167.44	saw blades
Burke Hill Apartments - 119 Okanogan Ave. We	10/02/2023	Lowe's	Payment	Nalasha CC	1,059.62		426,227.06	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	10/02/2023	Home Depot	Payment	Nalasha CC	475.51		426,702.57	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	10/02/2023	Ferguson Enterprises	Payment	Nalasha CC	202.78		426,905.35	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	10/02/2023	Home Depot	Payment	Nalasha CC	134.18		427,039.53	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	10/28/2023	Ferguson Enterprises	Payment	Nalasha CC	241.91		427,281.44	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	10/28/2023	Home Depot	Payment	Nalasha CC	124.48		427,405.92	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	10/28/2023	Lowe's	Payment	Mike CC	1,824.13		429,230.05	window nops, smoke detectors, shower arms, sink drains, saw blades, copper nails, door handle
Burke Hill Apartments - 119 Okanogan Ave. We	10/30/2023	Supply House	Payment	Mike CC	803.03		430,033.08	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	10/30/2023	Lowe's	Payment	Mike CC	374.08		430,407.16	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	10/30/2023	Lowe's	Payment	Mike CC	900.19		431,307.35	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	10/30/2023	Home Depot	Payment	Mike CC	284.08		431,591.43	solet set
Burke Hill Apartments - 119 Okanogan Ave. We	11/16/2023	Ron Wood Plumbing Service	Payment	BILL PAY	6,628.39		438,219.82	plumbing contractor labor, October
Burke Hill Apartments - 119 Okanogan Ave. We	11/20/2023	Ron Wood Plumbing Service	Payment	Bill Pay	4,585.18		442,805.00	plumbing contractor labor
Burke Hill Apartments - 119 Okanogan Ave. We	11/20/2023	Mike Fleming	Payment	BILL PAY	6,220.00		449,025.00	consulting fee- October Plumbing Labor
Burke Hill Apartments - 119 Okanogan Ave. We	12/02/2023	Lowe's	Payment	Nalasha CC	978.34		450,046.34	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	12/02/2023	Ferguson Enterprises	Payment	Nalasha CC	459,247.98		450,505.63	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	12/02/2023	Home Depot	Payment	Nalasha CC	302.13		450,807.76	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	12/02/2023	Home Depot	Payment	Nalasha CC	816.87		451,624.63	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	12/02/2023	Star's Merry Mart	Payment	Mike CC	87.87		451,712.50	water tank strap nuts/bolts
Burke Hill Apartments - 119 Okanogan Ave. We	12/12/2023	Amazon	Payment	Mike CC	1,192.29		452,904.79	saw blades, straps
Burke Hill Apartments - 119 Okanogan Ave. We	12/15/2023	Ron Wood Plumbing Service	Payment	3022			453,996.99	plumbing contractor labor
Burke Hill Apartments - 119 Okanogan Ave. We	12/15/2023	MCF Properties LLC	Payment	TRANSFER	14,699.00		468,695.99	Restor Oct Plumbing Labor; project paying for staff time spent on construction
Burke Hill Apartments - 119 Okanogan Ave. We	12/15/2023	MCF Properties LLC	Payment	TRANSFER	10,180.00		480,985.99	Nov Plumbing Labor; project paying for staff time spent on construction
Burke Hill Apartments - 119 Okanogan Ave. We	12/15/2023	Home Depot	Payment	BILL PAY	2,640.00		483,625.99	consulting fee- Nov Plumbing Labor
Burke Hill Apartments - 119 Okanogan Ave. We	12/15/2023	Ron Wood Plumbing Service	Payment	3003			500,321.20	Bonus
Burke Hill Apartments - 119 Okanogan Ave. We	12/26/2023	MCF Properties LLC	Payment	TRANSFER	16,952.00		517,273.20	Dec Plumbing Labor; project paying for staff time spent on construction
Burke Hill Apartments - 119 Okanogan Ave. We	12/26/2023	Home Depot	Payment	3000			527,554.99	plumbing contractor labor
Burke Hill Apartments - 119 Okanogan Ave. We	12/26/2023	Mike Fleming	Payment	3001			527,430.99	consulting fee- Dec Labor
Burke Hill Apartments - 119 Okanogan Ave. We	12/28/2023	Home Depot	Payment	Nalasha CC	2,379.37		530,810.36	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	12/28/2023	Home Depot	Payment	Nalasha CC	583.88		531,394.24	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	12/28/2023	Home Depot	Payment	Nalasha CC	18.47		531,412.71	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	12/28/2023	Lowe's	Payment	Mike CC	3.38		531,416.09	supplies
Burke Hill Apartments - 119 Okanogan Ave. We	12/28/2023	Supply House	Payment	Mike CC	3,288.34		534,704.43	supplies, lights for shop
Burke Hill Apartments - 119 Okanogan Ave. We	12/28/2023	Home Depot	Payment	Mike CC	518.68		535,223.11	solet set
Burke Hill Apartments - 119 Okanogan Ave. We	12/28/2023	Home Depot	Payment	Mike CC	205.00		535,428.11	solet set
Burke Hill Apartments - 119 Okanogan Ave. We	12/28/2023	Home Depot	Payment	Mike CC	43.20		535,471.31	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We								

1150-03 - Elevator				416,292.35	0.00	595,679.43
Starting Balance						
Burke Hill Apartments - 119 Okanoan Ave. We	10/06/2022	Inland Elevator	Payment	BILL PAY	851.41	368,638.03
Burke Hill Apartments - 119 Okanoan Ave. We	02/21/2023	Inland Elevator	Payment	Bill Pay	942.64	370,432.58
Net Change						
					1,794.05	0.00
						370,432.58

1150-04 - Windows						
Starting Balance						
Burke Hill Apartments - 119 Okanoan Ave. We	04/20/2023	Barrett Sheet Metal	Payment	BILL PAY	284.27	7,833.99
Burke Hill Apartments - 119 Okanoan Ave. We	10/29/2023	Northwest Versacolor, Inc	Payment	Natasha CC	27.75	8,117.86
Burke Hill Apartments - 119 Okanoan Ave. We	10/29/2023	Lowes	Payment	Natasha CC	23.64	8,145.61
Burke Hill Apartments - 119 Okanoan Ave. We	10/30/2023	Kilian Hardware	Payment	Mike CC	731.78	8,905.03
Burke Hill Apartments - 119 Okanoan Ave. We	12/02/2023	Lowes	Payment	Natasha CC	116.06	9,021.19
Net Change						
					1,187.50	0.00
						8,021.69

1150-05 - Transition Costs						
Starting Balance						
Burke Hill Apartments - 119 Okanoan Ave. We	10/21/2022	Mike Fleming	Payment	BILL PAY	507.50	213,839.70
Burke Hill Apartments - 119 Okanoan Ave. We	10/25/2022	Standard Paint Wenatchee	Payment	BILL PAY	219.85	214,347.20
Burke Hill Apartments - 119 Okanoan Ave. We	10/31/2022	Northwest Versacolor, Inc	Payment	BILL PAY	1,350.94	215,920.99
Burke Hill Apartments - 119 Okanoan Ave. We	11/10/2022	Chelan County Treasurer	Payment	2843	205.50	216,126.49
Burke Hill Apartments - 119 Okanoan Ave. We	11/16/2022	Mike Fleming	Payment	BILL PAY	6,177.00	222,303.99
Burke Hill Apartments - 119 Okanoan Ave. We	08/06/2023	Charter Communications	Payment	Natasha CC	29.98	222,333.97
Burke Hill Apartments - 119 Okanoan Ave. We	08/15/2023	Mike Fleming	Payment	BILL PAY	350.00	223,083.97
Burke Hill Apartments - 119 Okanoan Ave. We	09/04/2023	Charter Communications	Payment	Natasha CC	401.66	223,083.63
Burke Hill Apartments - 119 Okanoan Ave. We	09/30/2023	Northwest Versacolor, Inc	Payment	BILL PAY	343.75	223,429.38
Burke Hill Apartments - 119 Okanoan Ave. We	10/20/2023	Charter Communications	Payment	Natasha CC	153.68	223,583.06
Burke Hill Apartments - 119 Okanoan Ave. We	10/20/2023	Charter Communications	Payment	Natasha CC	153.68	223,736.74
Burke Hill Apartments - 119 Okanoan Ave. We	10/20/2023	Charter Communications	Payment	Natasha CC	149.84	223,886.58
Burke Hill Apartments - 119 Okanoan Ave. We	10/31/2023	Northwest Versacolor, Inc	Payment	BILL PAY	312.50	224,199.08
Burke Hill Apartments - 119 Okanoan Ave. We	12/02/2023	Charter Communications	Payment	Natasha CC	156.00	224,355.08
Burke Hill Apartments - 119 Okanoan Ave. We	12/28/2023	Charter Communications	Payment	Natasha CC	130.58	225,515.93
Burke Hill Apartments - 119 Okanoan Ave. We	12/28/2023	Wenatchee Transfer Station	Payment	Natasha CC	61.28	225,577.21
Burke Hill Apartments - 119 Okanoan Ave. We	12/28/2023	NPS	Payment	Mike CC	1,600.00	227,177.21
Burke Hill Apartments - 119 Okanoan Ave. We	01/03/2024	Charter Communications	Payment	Natasha CC	156.02	227,333.23
Burke Hill Apartments - 119 Okanoan Ave. We	01/30/2024	Charter Communications	Payment	Natasha CC	130.58	227,463.81
Burke Hill Apartments - 119 Okanoan Ave. We	03/02/2024	Charter Communications	Payment	Natasha CC	447.66	227,911.47
Burke Hill Apartments - 119 Okanoan Ave. We	04/02/2024	Charter Communications	Payment	Natasha CC	299.85	228,211.32
Burke Hill Apartments - 119 Okanoan Ave. We	06/03/2024	Standard Paint Wenatchee	Payment	Mike CC	1,976.09	230,187.20
Burke Hill Apartments - 119 Okanoan Ave. We	06/03/2024	Charter Communications	Payment	Natasha CC	162.04	230,349.24
Burke Hill Apartments - 119 Okanoan Ave. We	06/03/2024	Lowes	Payment	Natasha CC	221.09	230,570.33
Burke Hill Apartments - 119 Okanoan Ave. We	07/20/2024	Lowes	Payment	Natasha CC	264.79	230,835.12
Burke Hill Apartments - 119 Okanoan Ave. We	07/30/2024	Lowes	Payment	Natasha CC	148.51	231,023.63
Burke Hill Apartments - 119 Okanoan Ave. We	07/30/2024	Home Depot	Payment	Natasha CC	1,607.48	232,631.11
Burke Hill Apartments - 119 Okanoan Ave. We	07/31/2024	Northwest Versacolor, Inc	Payment	BILL PAY	389.77	233,020.88
Net Change						
					19,173.18	0.00
						233,918.88

1150-06 - Tools & Gen Supplies						
Starting Balance						
Net Change						
					0.00	0.00
						3,554.60
						3,554.60

1150-07 - Other Improvements						
Starting Balance						
Burke Hill Apartments - 119 Okanoan Ave. We	10/02/2023	198 Beacon	Payment	Mike CC	173.60	366.19
Burke Hill Apartments - 119 Okanoan Ave. We	10/02/2023	198 Beacon	Payment	Mike CC	347.20	859.79
Burke Hill Apartments - 119 Okanoan Ave. We	10/02/2023	Home Depot	Payment	Mike CC	588.85	1,475.84
Burke Hill Apartments - 119 Okanoan Ave. We	10/02/2023	Lowes	Payment	Mike CC	142.18	1,618.02
Burke Hill Apartments - 119 Okanoan Ave. We	10/02/2023	Lowes	Payment	Mike CC	236.40	1,854.42
Burke Hill Apartments - 119 Okanoan Ave. We	12/28/2023	Standard Paint & Flooring, LLC	Payment	Mike CC	1,457.81	3,312.23
Burke Hill Apartments - 119 Okanoan Ave. We	01/30/2024	Home Depot	Payment	Mike CC	57.59	3,369.82
Burke Hill Apartments - 119 Okanoan Ave. We	05/06/2024	Standard Paint Wenatchee	Payment	Mike CC	2,000.00	5,369.82
Net Change						
					6,003.43	0.00
						6,369.62

600-03 - Management Fees						
Starting Balance						
Burke Hill Apartments - 119 Okanoan Ave. We	10/30/2022	MCF Properties LLC	Payment	TRANSFER	5,000.00	45,000.00
Burke Hill Apartments - 119 Okanoan Ave. We	11/30/2022	MCF Properties LLC	Payment	TRANSFER	5,000.00	90,000.00
Burke Hill Apartments - 119 Okanoan Ave. We	02/28/2023	MCF Properties LLC	Payment	TRANSFER	5,000.00	95,000.00
Burke Hill Apartments - 119 Okanoan Ave. We	01/28/2023	MCF Properties LLC	Payment	TRANSFER	5,500.00	65,500.00
Burke Hill Apartments - 119 Okanoan Ave. We	02/28/2023	MCF Properties LLC	Payment	TRANSFER	6,000.00	72,000.00
Burke Hill Apartments - 119 Okanoan Ave. We	03/29/2023	MCF Properties LLC	Payment	BILL PAY	7,500.00	77,500.00
Burke Hill Apartments - 119 Okanoan Ave. We	04/28/2023	MCF Properties LLC	Payment	TRANSFER	8,000.00	85,500.00
Burke Hill Apartments - 119 Okanoan Ave. We	05/29/2023	MCF Properties LLC	Payment	TRANSFER	8,000.00	93,500.00
Burke Hill Apartments - 119 Okanoan Ave. We	06/29/2023	MCF Properties LLC	Payment	TRANSFER	8,000.00	101,500.00
Burke Hill Apartments - 119 Okanoan Ave. We	07/29/2023	MCF Properties LLC	Payment	TRANSFER	8,000.00	109,500.00
Burke Hill Apartments - 119 Okanoan Ave. We	09/29/2023	MCF Properties LLC	Payment	TRANSFER	8,000.00	117,500.00
Burke Hill Apartments - 119 Okanoan Ave. We	10/29/2023	MCF Properties LLC	Payment	TRANSFER	8,000.00	125,500.00
Burke Hill Apartments - 119 Okanoan Ave. We	11/28/2023	MCF Properties LLC	Payment	TRANSFER	8,000.00	133,500.00
Burke Hill Apartments - 119 Okanoan Ave. We	01/28/2024	MCF Properties LLC	Payment	TRANSFER	8,000.00	141,500.00
Burke Hill Apartments - 119 Okanoan Ave. We	02/27/2024	MCF Properties LLC	Payment	TRANSFER	8,000.00	149,500.00
Burke Hill Apartments - 119 Okanoan Ave. We	03/27/2024	MCF Properties LLC	Payment	TRANSFER	8,000.00	157,500.00
Burke Hill Apartments - 119 Okanoan Ave. We	04/26/2024	MCF Properties LLC	Payment	TRANSFER	8,000.00	165,500.00
Burke Hill Apartments - 119 Okanoan Ave. We	05/28/2024	MCF Properties LLC	Payment	BILL PAY	8,000.00	173,500.00
Burke Hill Apartments - 119 Okanoan Ave. We	06/26/2024	MCF Properties LLC	Payment	TRANSFER	8,000.00	181,500.00
Burke Hill Apartments - 119 Okanoan Ave. We	07/26/2024	MCF Properties LLC	Payment	TRANSFER	8,000.00	189,500.00
Net Change						
					143,500.00	0.00
						189,800.00

610-06 - Real Estate Taxes						
Starting Balance						
Burke Hill Apartments - 119 Okanoan Ave. We	05/01/2023	Chelan County Treasurer	Payment	2820	311.30	21,659.16
Burke Hill Apartments - 119 Okanoan Ave. We	05/01/2023	Chelan County Treasurer	Payment	2828	7,874.94	29,644.45
Burke Hill Apartments - 119 Okanoan Ave. We	10/18/2023	Chelan County Treasurer	Payment	2838	7,874.85	37,319.30
Burke Hill Apartments - 119 Okanoan Ave. We	09/18/2023	Chelan County Treasurer	Payment	2939	311.29	37,630.59
Burke Hill Apartments - 119 Okanoan Ave. We	05/17/2024	Chelan County Treasurer	Payment	2710	200.44	37,831.03
Burke Hill Apartments - 119 Okanoan Ave. We	05/17/2024	Chelan County Treasurer	Payment	2709	568.42	38,399.45
Net Change						
					16,739.29	0.00
						38,399.45

610-09 - Insurance Expense						
Starting Balance						
Burke Hill Apartments - 119 Okanoan Ave. We	10/07/2022	Travelers Insurance	Payment	BILL PAY	945.51	28,734.70
Burke Hill Apartments - 119 Okanoan Ave. We	10/09/2022	Farmers Insurance	Payment	BILL PAY	244.00	29,000.21
Burke Hill Apartments - 119 Okanoan Ave. We	06/02/2023	Michell Reed & Associates, Inc	Payment	ACH	23,106.14	53,030.35
Burke Hill Apartments - 119 Okanoan Ave. We	06/04/2024	Gesby Agency	Payment	Bill Pay	5,992.02	59,022.37
Burke Hill Apartments - 119 Okanoan Ave. We	06/04/2024	Gesby Agency	Payment	Bill Pay	11,958.19	71,000.56
Net Change						
					47,856.86	0.00
						78,620.56

Total Debits (Expenditures)					652,541.65	0.00
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Attachment B

General Ledger

Expenses On: 08/02/2024 04:08 PM

Properties: Burke Hill Apartments - 119 Okanogan Ave. Wenatchee, WA 98801

Created By: AJ

GL Accounts: 1100-01: Land, 1100-02: Building, 1100-03: Furniture and Equipment/Fixture, 1150-01: Electrical, 1150-02: Plumbing, 1150-03: Elevator, 1150-04: Windows, 1150-05: Transition Costs, 1150-06: Tools & Gen Supplies, 1150-07: Other Improvements, 6000-03: Management Fees, 6110-06: Real Estate Taxes, and 6110-09: Insurance Expense

Exclude Zero Dollar Receipts From Cash Accounts: Yes

Data Range: 01/01/2022 to 08/02/2024

Show Reversed Transactions: No

Property	Date	Payee / Payer	Type	Reference	Debit	Credit	Balance	Description
1100-01 - Land								
Starting Balance							327,450.00	
Net Change					0.00	0.00	0.00	
1100-02 - Building							1,543,434.79	
Starting Balance							0.00	
Net Change					0.00	0.00	1,543,434.79	
1100-03 - Furniture and Equipment/Fixture							0.00	
Starting Balance							0.00	
Net Change					0.00	0.00	0.00	
1100-01 - Electrical							357,754.44	
Starting Balance	08/02/2023	Beckstead Electric Inc	Payment	BILL PAY	959.99		357,754.44	Electrical contractor
Net Change					959.99	0.00	358,714.43	
1150-02 - Plumbing							179,387.08	
Starting Balance							179,387.08	
Burke Hill Apartments - 119 Okanogan Ave. We	10/05/2022	Amazon	Payment	Mike CC	3,130.22		182,520.30	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	10/16/2022	Amazon	Payment	BILL PAY	1,082.13		183,602.43	della foundation 2 pack(29)
Burke Hill Apartments - 119 Okanogan Ave. We	10/21/2022	Mike Fleming	Payment	BILL PAY	5,110.00		188,717.43	consulting fee- research and purchase hot water tanks, look for fixtures, toilets, vanities, sinks, shower parts
Burke Hill Apartments - 119 Okanogan Ave. We	11/07/2022	Amazon	Payment	Mike CC	6,440.44		195,157.87	plumbing contractor labor
Burke Hill Apartments - 119 Okanogan Ave. We	11/07/2022	Amazon	Payment	Mike CC	27.20		195,185.07	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	11/07/2022	Amazon	Payment	Mike CC	163.17		195,348.24	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	11/07/2022	Amazon	Payment	Mike CC	190.99		195,539.23	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	11/07/2022	Amazon	Payment	Mike CC	271.95		195,811.18	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	11/07/2022	Amazon	Payment	Mike CC	71.30		195,882.48	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	11/07/2022	Ferguson Enterprises	Payment	Mike CC	443.48		196,325.96	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	11/07/2022	Hwyco Heat/Pipe	Payment	Mike CC	114.04		196,439.99	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	11/07/2022	Home Depot	Payment	Mike CC	178.20		196,618.19	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	11/07/2022	Ferguson Enterprises	Payment	Natasha CC	442.53		197,060.72	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	12/01/2022	Mike Fleming	Payment	Mike CC	58.26		197,118.98	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	12/05/2022	Amazon	Payment	Mike CC	1,610.79		198,729.77	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	12/05/2022	Amazon	Payment	Mike CC	954.63		200,134.40	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	12/05/2022	CDI Distributors	Payment	Mike CC	1,770.88		201,905.28	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	12/12/2022	Ron Wood Plumbing Service	Payment	2847			203,697.33	plumbing contractor labor
Burke Hill Apartments - 119 Okanogan Ave. We	12/15/2022	Mike Fleming	Payment	BILL PAY	2,380.00		206,077.33	consulting fee- hot water tanks move to boiler room
Burke Hill Apartments - 119 Okanogan Ave. We	12/31/2022	Mike Fleming	Payment	BILL PAY	4,900.00		211,157.33	consulting fee- Dec Labor, plumbing work and hot water tank move
Burke Hill Apartments - 119 Okanogan Ave. We	12/31/2022	Mike Fleming	Payment	BILL PAY	3,517.00		214,674.33	consulting fee- Nov labor, plumbing work
Burke Hill Apartments - 119 Okanogan Ave. We	02/19/2023	Ron Wood Plumbing Service	Payment	Bill Pay	11,650.07		226,324.40	plumbing contractor labor
Burke Hill Apartments - 119 Okanogan Ave. We	03/01/2023	Mike Fleming	Payment	Bill Pay	15,003.65		241,328.05	consulting fee- plumbing installation, parts and supplies purchasing
Burke Hill Apartments - 119 Okanogan Ave. We	03/01/2023	Ron Wood Plumbing Service	Payment	Bill Pay	7,830.06		249,158.11	plumbing contractor labor
Burke Hill Apartments - 119 Okanogan Ave. We	03/03/2023	Ferguson Enterprises	Payment	Mike CC	743.19		249,901.30	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	03/03/2023	Supply House	Payment	Mike CC	197.55		248,703.75	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	03/03/2023	Lowe's	Payment	Mike CC	69.57		248,634.18	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	03/03/2023	Home Depot	Payment	Mike CC	201.80		248,432.38	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	03/03/2023	Ferguson Enterprises	Payment	Natasha CC	122.88		248,555.26	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	03/03/2023	Home Depot	Payment	Mike CC	138.97		248,694.23	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	03/15/2023	Mike Fleming	Payment	BILL PAY	6,230.00		254,924.23	consulting fee- plumbing installation, parts and supplies purchasing, Mike Labor 2.23
Burke Hill Apartments - 119 Okanogan Ave. We	04/05/2023	ABT Electronics	Payment	Mike CC	3,544.00		258,468.23	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	04/05/2023	Ferguson Enterprises	Payment	Natasha CC	519.41		259,087.64	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	04/14/2023	Mike Fleming	Payment	TRANSFER	9,130.00		268,227.64	consulting fee- March plumbing labor
Burke Hill Apartments - 119 Okanogan Ave. We	05/02/2023	Home Depot	Payment	Bill Pay	1,760.00		269,987.64	plumbing contractor labor
Burke Hill Apartments - 119 Okanogan Ave. We	05/02/2023	Ron Wood Plumbing Service	Payment	Bill Pay	4,238.13		274,225.77	plumbing contractor labor
Burke Hill Apartments - 119 Okanogan Ave. We	05/05/2023	Home Depot	Payment	Natasha CC	188.42		274,414.19	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	05/05/2023	Supply House	Payment	Mike CC	48.53		274,365.66	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	05/05/2023	Amazon	Payment	Mike CC	30.21		274,335.45	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	05/05/2023	Home Depot	Payment	Bill Pay	2,875.00		277,210.45	consulting fee- April labor
Burke Hill Apartments - 119 Okanogan Ave. We	06/06/2023	Ferguson Enterprises	Payment	Mike CC	4,725.14		281,935.59	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	06/10/2023	Ferguson Enterprises	Payment	Bill PAY	7,450.00		289,385.59	consulting fee- plumbing labor and vent research
Burke Hill Apartments - 119 Okanogan Ave. We	06/26/2023	Ron Wood Plumbing Service	Payment	BILL PAY	332.29		289,717.88	contractor parts and materials, plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	07/06/2023	Home Depot	Payment	Mike CC	950.30		290,668.18	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	07/06/2023	Ferguson Enterprises	Payment	Natasha CC	620.25		291,288.43	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	07/06/2023	Ferguson Enterprises	Payment	Natasha CC	1,706.92		293,095.35	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	07/25/2023	Mike Fleming	Payment	BILL PAY	8,452.50		301,547.85	consulting fee- June Labor
Burke Hill Apartments - 119 Okanogan Ave. We	08/06/2023	Home Depot	Payment	Mike CC	308.96		301,856.81	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	08/06/2023	Home Depot	Payment	Mike CC	656.15		302,512.96	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	08/06/2023	Amazon	Payment	Mike CC	1,352.85		314,245.81	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	08/06/2023	Lowe's	Payment	Mike CC	152.29		314,398.10	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	07/06/2023	Ferguson Enterprises	Payment	Natasha CC	1,760.92		316,159.02	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	08/06/2023	Wenatchee Transfer Station	Payment	Natasha CC	454.77		316,613.79	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	08/15/2023	Mike Fleming	Payment	BILL PAY	7,910.00		324,523.79	consulting fee- July Labor
Burke Hill Apartments - 119 Okanogan Ave. We	08/23/2023	Lowe's	Payment	TRANSFER	18,851.73		343,375.52	Restor-Jackys Plumb Labor; project paying for staff time spent on construction
Burke Hill Apartments - 119 Okanogan Ave. We	09/03/2023	Amazon	Payment	Mike CC	908.12		344,283.64	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	09/03/2023	Supply House	Payment	Mike CC	827.08		345,110.72	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	09/04/2023	Ferguson Enterprises	Payment	Natasha CC	111.42		345,222.14	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	09/04/2023	Lowe's	Payment	Natasha CC	910.09		346,132.23	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	09/04/2023	Home Depot	Payment	Natasha CC	385.91		346,518.14	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	09/22/2023	Mike Fleming	Payment	BILL PAY	3,555.00		350,073.14	consulting fee- September Labor Through 9/22
Burke Hill Apartments - 119 Okanogan Ave. We	09/26/2023	MCF Properties LLC	Payment	Remb	10,552.00		360,625.14	Sept 2023 Plumbing Labor; project paying for staff time spent on construction
Burke Hill Apartments - 119 Okanogan Ave. We	09/26/2023	Mike Fleming	Payment	BILL PAY	7,450.00		368,075.14	consulting fee- August Plumbing Labor
Burke Hill Apartments - 119 Okanogan Ave. We	10/01/2023	Mike Fleming	Payment	BILL PAY	5,070.00		373,145.14	consulting fee- Sept Labor remainder
Burke Hill Apartments - 119 Okanogan Ave. We	10/02/2023	Ron Wood Plumbing Service	Payment	BILL PAY	2,260.89		375,406.03	Plumbing contractor labor 8/12/2023
Burke Hill Apartments - 119 Okanogan Ave. We	10/02/2023	Ron Wood Plumbing Service	Payment	2817			422,540.25	Plumbing Labor May 1 thru Sept 11, 2023
Burke Hill Apartments - 119 Okanogan Ave. We	10/02/2023	Home Depot	Payment	Mike CC	2,285.35		424,825.60	access panel, plumbing supplies, tools
Burke Hill Apartments - 119 Okanogan Ave. We	10/02/2023	Home Depot	Payment	Mike CC	16.29		424,841.89	saw blades for plumbing
Burke Hill Apartments - 119 Okanogan Ave. We	10/02/2023	Harbor Freight Tools	Payment	Mike CC	10.86		424,852.75	gloves
Burke Hill Apartments - 119 Okanogan Ave. We	10/02/2023	Home Depot	Payment	Mike CC	334.69		425,187.44	saw blades
Burke Hill Apartments - 119 Okanogan Ave. We	10/02/2023	Lowe's	Payment	Natasha CC	1,059.62		426,247.06	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	10/02/2023	Home Depot	Payment	Natasha CC	475.51		426,722.57	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	10/02/2023	Ferguson Enterprises	Payment	Natasha CC	202.78		426,925.35	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	10/02/2023	Home Depot	Payment	Natasha CC	1,028.18		427,953.53	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	10/28/2023	Ferguson Enterprises	Payment	Natasha CC	241.91		428,195.44	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	10/28/2023	Home Depot	Payment	Natasha CC	124.48		428,319.92	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	10/28/2023	Lowe's	Payment	Mike CC	1,824.13		430,144.05	window nose, smoke detectors, shower arms, sink drains, saw blades, copper nails, door handle
Burke Hill Apartments - 119 Okanogan Ave. We	10/30/2023	Supply House	Payment	Mike CC	803.03		430,947.08	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	10/30/2023	Home Depot	Payment	Mike CC	374.08		431,321.16	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	10/30/2023	Lowe's	Payment	Mike CC	900.19		432,221.35	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	10/30/2023	Home Depot	Payment	Mike CC	284.08		432,505.43	solet set
Burke Hill Apartments - 119 Okanogan Ave. We	11/16/2023	Home Depot	Payment	BILL PAY	5,628.39		438,133.82	plumbing contractor labor, October
Burke Hill Apartments - 119 Okanogan Ave. We	11/20/2023	Ron Wood Plumbing Service	Payment	Bill Pay	4,585.18		442,719.00	plumbing contractor labor
Burke Hill Apartments - 119 Okanogan Ave. We	11/20/2023	Lowe's	Payment	BILL PAY	6,220.00		448,939.00	consulting fee- October Plumbing Labor
Burke Hill Apartments - 119 Okanogan Ave. We	12/02/2023	Lowe's	Payment	Natasha CC	978.34		450,147.34	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	12/02/2023	Ferguson Enterprises	Payment	Natasha CC	108.17		450,255.51	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	12/02/2023	Home Depot	Payment	Natasha CC	302.13		450,557.64	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	12/02/2023	Home Depot	Payment	Natasha CC	816.87		451,374.51	plumbing supplies
Burke Hill Apartments - 119 Okanogan Ave. We	12/02/2023	Star's Merry Mart	Payment	Mike CC	87.67		451,462.18	water tank access nuts/bolts
Burke Hill Apartments - 119 Okanogan Ave. We	12/12/2023	Amazon	Payment	Mike CC	1,192.20		452,654.38	saw blades, straps
Burke Hill Apartments - 119 Okanogan Ave. We	12/15/2023	MCF Properties LLC	Payment	TRANSFER	14,699.50		467,353.88	Restor-Jackys Plumb Labor; project paying for staff time spent on construction
Burke Hill Apartments - 119 Okanogan Ave. We	12/15/2023	MCF Properties LLC	Payment	TRANSFER	10,180.00		477,533.88	Nov Plumbing Labor; project paying for staff time spent on construction
Burke Hill Apartments - 119 Okanogan Ave. We	12/15/2023	Home Depot	Payment	BILL PAY	2,640.00		480,173.88	consulting fee- Nov Plumbing Labor
Burke Hill Apartments - 119 Okanogan Ave. We	12/15/2023	Ron Wood Plumbing Service	Payment	3003			506,321.20	Bonus
Burke Hill Apartments - 119 Okanogan Ave. We	12/26/2023	MCF Properties LLC						

		416,292.35	0.00	595,679.43	
1150-03 - Elevator					
Starting Balance					
Burke Hill Apartments - 119 Okanoan Ave. We	10/06/2022	Inland Elevator	Payment	BILL PAY	851.41
Burke Hill Apartments - 119 Okanoan Ave. We	02/21/2023	Inland Elevator	Payment	Bill Pay	942.64
Net Change					1,794.05
			0.00		370,432.58
1150-04 - Windows					
Starting Balance					
Burke Hill Apartments - 119 Okanoan Ave. We	04/20/2023	Barrett Sheet Metal	Payment	BILL PAY	284.27
Burke Hill Apartments - 119 Okanoan Ave. We	10/29/2022	Lowes	Payment	Natasha CC	27.75
Burke Hill Apartments - 119 Okanoan Ave. We	10/29/2022	Lowes	Payment	Natasha CC	27.64
Burke Hill Apartments - 119 Okanoan Ave. We	10/30/2023	Kilian Hardware	Payment	Mike CC	71.78
Burke Hill Apartments - 119 Okanoan Ave. We	12/02/2023	Lowes	Payment	Natasha CC	116.06
Net Change					1,187.50
			0.00		8,021.09
1150-05 - Transition Costs					
Starting Balance					
Burke Hill Apartments - 119 Okanoan Ave. We	10/21/2022	Mike Fleming	Payment	BILL PAY	507.50
Burke Hill Apartments - 119 Okanoan Ave. We	10/25/2022	Standard Paint Wenatchee	Payment	BILL PAY	219.85
Burke Hill Apartments - 119 Okanoan Ave. We	10/31/2022	Northwest Versacolor, Inc	Payment	BILL PAY	1,350.94
Burke Hill Apartments - 119 Okanoan Ave. We	11/10/2022	Chelan County Treasurer	Payment	2843	205.50
Burke Hill Apartments - 119 Okanoan Ave. We	11/16/2022	Mike Fleming	Payment	BILL PAY	61,522.65
Burke Hill Apartments - 119 Okanoan Ave. We	08/06/2023	Charter Communications	Payment	Natasha CC	348.29
Burke Hill Apartments - 119 Okanoan Ave. We	08/15/2023	Mike Fleming	Payment	BILL PAY	3,050.00
Burke Hill Apartments - 119 Okanoan Ave. We	09/04/2023	Charter Communications	Payment	Natasha CC	376.94
Burke Hill Apartments - 119 Okanoan Ave. We	09/30/2023	Northwest Versacolor, Inc	Payment	BILL PAY	343.75
Burke Hill Apartments - 119 Okanoan Ave. We	10/02/2023	Charter Communications	Payment	Natasha CC	223,983.06
Burke Hill Apartments - 119 Okanoan Ave. We	10/02/2023	Charter Communications	Payment	Natasha CC	119,431
Burke Hill Apartments - 119 Okanoan Ave. We	10/20/2023	Charter Communications	Payment	Natasha CC	119,431
Burke Hill Apartments - 119 Okanoan Ave. We	10/31/2023	Northwest Versacolor, Inc	Payment	BILL PAY	312.50
Burke Hill Apartments - 119 Okanoan Ave. We	12/02/2023	Charter Communications	Payment	Natasha CC	1,031.26
Burke Hill Apartments - 119 Okanoan Ave. We	12/28/2023	Charter Communications	Payment	Natasha CC	61.28
Burke Hill Apartments - 119 Okanoan Ave. We	12/28/2023	Wenatchee Transfer Station	Payment	Natasha CC	61.28
Burke Hill Apartments - 119 Okanoan Ave. We	12/28/2023	NPS	Payment	Mike CC	1,600.00
Burke Hill Apartments - 119 Okanoan Ave. We	01/03/2024	Charter Communications	Payment	Natasha CC	1,031.26
Burke Hill Apartments - 119 Okanoan Ave. We	01/30/2024	Charter Communications	Payment	Natasha CC	1,031.26
Burke Hill Apartments - 119 Okanoan Ave. We	03/02/2024	Charter Communications	Payment	Natasha CC	343.75
Burke Hill Apartments - 119 Okanoan Ave. We	04/02/2024	Charter Communications	Payment	Natasha CC	1,031.26
Burke Hill Apartments - 119 Okanoan Ave. We	06/03/2024	Standard Paint Wenatchee	Payment	Mike CC	1,977.08
Burke Hill Apartments - 119 Okanoan Ave. We	06/03/2024	Charter Communications	Payment	Natasha CC	1,031.26
Burke Hill Apartments - 119 Okanoan Ave. We	06/03/2024	Lowes	Payment	Natasha CC	221.09
Burke Hill Apartments - 119 Okanoan Ave. We	07/01/2024	Lowes	Payment	Natasha CC	384.79
Burke Hill Apartments - 119 Okanoan Ave. We	07/30/2024	Lowes	Payment	Natasha CC	148.51
Burke Hill Apartments - 119 Okanoan Ave. We	07/30/2024	Home Depot	Payment	Natasha CC	1,607.48
Burke Hill Apartments - 119 Okanoan Ave. We	07/31/2024	Northwest Versacolor, Inc	Payment	BILL PAY	389.77
Net Change					19,173.18
			0.00		233,918.88
1150-06 - Tools & Gen Supplies					
Starting Balance					
Net Change					0.00
			0.00		3,554.60
1150-07 - Other Improvements					
Starting Balance					
Burke Hill Apartments - 119 Okanoan Ave. We	10/02/2023	198 Beacon	Payment	Mike CC	173.60
Burke Hill Apartments - 119 Okanoan Ave. We	10/02/2023	198 Beacon	Payment	Mike CC	347.20
Burke Hill Apartments - 119 Okanoan Ave. We	10/02/2023	Home Depot	Payment	Mike CC	588.85
Burke Hill Apartments - 119 Okanoan Ave. We	10/02/2023	Lowes	Payment	Mike CC	142.18
Burke Hill Apartments - 119 Okanoan Ave. We	10/02/2023	Lowes	Payment	Mike CC	236.40
Burke Hill Apartments - 119 Okanoan Ave. We	12/28/2023	Standard Paint & Flooring, LLC	Payment	Mike CC	1,457.81
Burke Hill Apartments - 119 Okanoan Ave. We	01/30/2024	Home Depot	Payment	Mike CC	57.59
Burke Hill Apartments - 119 Okanoan Ave. We	05/06/2024	Standard Paint Wenatchee	Payment	Mike CC	2,000.00
Net Change					6,003.43
			0.00		5,369.62
600-03 - Management Fees					
Starting Balance					
Burke Hill Apartments - 119 Okanoan Ave. We	10/30/2022	MCF Properties LLC	Payment	TRANSFER	5,000.00
Burke Hill Apartments - 119 Okanoan Ave. We	11/30/2022	MCF Properties LLC	Payment	TRANSFER	5,000.00
Burke Hill Apartments - 119 Okanoan Ave. We	12/29/2022	MCF Properties LLC	Payment	TRANSFER	5,000.00
Burke Hill Apartments - 119 Okanoan Ave. We	01/28/2023	MCF Properties LLC	Payment	TRANSFER	5,500.00
Burke Hill Apartments - 119 Okanoan Ave. We	02/28/2023	MCF Properties LLC	Payment	TRANSFER	5,500.00
Burke Hill Apartments - 119 Okanoan Ave. We	03/29/2023	MCF Properties LLC	Payment	BILL PAY	7,500.00
Burke Hill Apartments - 119 Okanoan Ave. We	04/26/2023	MCF Properties LLC	Payment	TRANSFER	8,000.00
Burke Hill Apartments - 119 Okanoan Ave. We	05/29/2023	MCF Properties LLC	Payment	TRANSFER	8,000.00
Burke Hill Apartments - 119 Okanoan Ave. We	06/29/2023	MCF Properties LLC	Payment	TRANSFER	8,000.00
Burke Hill Apartments - 119 Okanoan Ave. We	07/29/2023	MCF Properties LLC	Payment	TRANSFER	8,000.00
Burke Hill Apartments - 119 Okanoan Ave. We	08/29/2023	MCF Properties LLC	Payment	TRANSFER	8,000.00
Burke Hill Apartments - 119 Okanoan Ave. We	09/29/2023	MCF Properties LLC	Payment	TRANSFER	8,000.00
Burke Hill Apartments - 119 Okanoan Ave. We	10/29/2023	MCF Properties LLC	Payment	TRANSFER	8,000.00
Burke Hill Apartments - 119 Okanoan Ave. We	11/28/2023	MCF Properties LLC	Payment	TRANSFER	8,000.00
Burke Hill Apartments - 119 Okanoan Ave. We	01/28/2024	MCF Properties LLC	Payment	TRANSFER	8,000.00
Burke Hill Apartments - 119 Okanoan Ave. We	02/27/2024	MCF Properties LLC	Payment	TRANSFER	8,000.00
Burke Hill Apartments - 119 Okanoan Ave. We	03/27/2024	MCF Properties LLC	Payment	TRANSFER	8,000.00
Burke Hill Apartments - 119 Okanoan Ave. We	04/26/2024	MCF Properties LLC	Payment	TRANSFER	8,000.00
Burke Hill Apartments - 119 Okanoan Ave. We	05/28/2024	MCF Properties LLC	Payment	BILL PAY	8,000.00
Burke Hill Apartments - 119 Okanoan Ave. We	06/26/2024	MCF Properties LLC	Payment	TRANSFER	8,000.00
Burke Hill Apartments - 119 Okanoan Ave. We	07/26/2024	MCF Properties LLC	Payment	TRANSFER	8,000.00
Net Change					143,500.00
			0.00		189,800.00
610-06 - Real Estate Taxes					
Starting Balance					
Burke Hill Apartments - 119 Okanoan Ave. We	05/01/2023	Chelan County Treasurer	Payment	2820	317.30
Burke Hill Apartments - 119 Okanoan Ave. We	05/01/2023	Chelan County Treasurer	Payment	2828	7,874.94
Burke Hill Apartments - 119 Okanoan Ave. We	10/18/2023	Chelan County Treasurer	Payment	2838	7,874.85
Burke Hill Apartments - 119 Okanoan Ave. We	05/16/2024	Chelan County Treasurer	Payment	2939	311.29
Burke Hill Apartments - 119 Okanoan Ave. We	05/17/2024	Chelan County Treasurer	Payment	2710	200.44
Burke Hill Apartments - 119 Okanoan Ave. We	05/17/2024	Chelan County Treasurer	Payment	2709	568.42
Net Change					16,739.29
			0.00		38,398.45
610-09 - Insurance Expense					
Starting Balance					
Burke Hill Apartments - 119 Okanoan Ave. We	10/07/2022	Travelers Insurance	Payment	BILL PAY	945.51
Burke Hill Apartments - 119 Okanoan Ave. We	10/09/2022	Farmers Insurance	Payment	BILL PAY	29,024.21
Burke Hill Apartments - 119 Okanoan Ave. We	06/02/2023	Michell Reed & Associates, Inc	Payment	ACH	23,106.14
Burke Hill Apartments - 119 Okanoan Ave. We	06/04/2024	Geslby Agency	Payment	Bill Pay	5,992.02
Burke Hill Apartments - 119 Okanoan Ave. We	06/04/2024	Geslby Agency	Payment	Bill Pay	17,958.19
Net Change					47,885.86
			0.00		78,620.56
Total Debits (Expenditures)					652,541.65
					0.00

Rehabilitation Credit - Qualified Rehabilitation Expenditures (QREs)

In general, only an amount that is properly capitalized in connection with the rehabilitation of a qualified rehabilitated building (QRB) that is certified by the National Park Service as consistent with the historic character of the building or the district in which the property is located will be a qualified rehabilitation expenditure (QRE). See 26 USC 47(c)(1) (defining QRB) and 47(c)(2)(A) (defining QREs). However, not every amount associated with a rehabilitation will be a QRE that is included in the calculation of the rehabilitation credit. See 26 USC 47(c)(2)(B) (describing certain expenditures not included).

The following are important aspects to remember:

1. Rehabilitation includes **renovation, restoration, or reconstruction** of a building, but does not include an enlargement or new construction. IRC § 47(c)(2) and Treas. Reg. § 1.48-12(b)(2)(iv).
2. A QRE must be (i) an amount properly chargeable to capital account (generally meaning used in computing the basis) of depreciable property that is nonresidential real property, residential rental property, real property with a class life of more than 12.5 years, or an addition or improvement to the preceding three types of property, and (ii) incurred in connection with the rehabilitation of a QRB (including its structural components). IRC § 47(c)(2) and Treas. Reg. § 1.48-12(c).
3. Amounts must be for a building and its structural components. Generally, structural components of a building are those components relating to the operation or maintenance of a building. See Treas. Reg. § 1.48-1(e)(1) and (2) for a definition of a building and structural components of a building, respectively.

Expenditures associated with these items are generally eligible if properly includible in computing the basis of the building

- A. Section 47(c)(1)(A) defines a QRB to include the building and its structural components if – (i) the building has been substantially rehabilitated, (ii) the building was placed in service before the beginning of the rehabilitation, (iii) the building is a certified historic structure, and (iv) depreciation (or amortization in lieu of depreciation) is allowable with respect to the building.

Treasury Regulation § 1.48-1(e)(1) generally defines a building to mean any structure or edifice enclosing a space within its walls, and usually covered by a roof, the purposes of which is, for example, to provide shelter or housing, or to provide working, office, parking, display or sales space.

The costs of these structural components may be QREs if the amounts are properly included in the basis of depreciable property that is nonresidential real property, residential rental property, real property which has a class life of more than 12.5 years, or an addition or improvement to the preceding three types of property. Treas. Reg. § 1.48-1(e)(2) defines structural components and includes the following list of examples of structural components:

- Walls
- Partitions
- Floors
- Ceilings
- Permanent coverings of walls, partitions, floors and ceilings, such as paneling or tiles
- Windows and doors
- Components of central air conditioning or heating systems
- Plumbing and plumbing fixtures
- Electrical wiring and lighting fixtures
- Chimneys
- Stairs
- Escalators
- Elevators
- Sprinkler systems
- Fire escapes
- Other components (that is, other parts of the building) relating to the operation or maintenance of the building

B. Treas. Reg. § 1.48-12(c)(2) describes costs that may be QREs if the amounts are properly included in the basis of depreciable property that is nonresidential real property, residential rental property, real property which has a class life of more than 12.5 years, or an addition or improvement to the preceding three types of property, including the following:

- Construction period interest and taxes
- Architect fees
- Engineering fees
- Construction management costs
- Reasonable arm's length developer fees (value added services)
- Other fees paid that would normally be charged to a capital account

C. The following costs are not specifically listed in the Treasury Regulations, but may be QREs if the amounts are properly included in the basis of depreciable property that is nonresidential real property, residential rental property, real property which has a class life of more than 12.5 years, or an addition or improvement to the preceding three types of property:

- Permanently installed operable floodgates
- Permanently attached fastening devices to hold floodgates or to attach flood wrapping systems
- A retaining wall that is part of or connected to the structure of the building
- A seawall that is part of or connected to the structure of the building
- The portion of landscaping designed only to protect the building (i.e., drains and regrading for drainage)
- Elevated structure built to protect utilities (such as a freestanding air conditioning unit on a raised platform adjacent the building)
- Structural reinforcing and improvements to foundation (to withstand hydrostatic and hydrodynamic pressure)
- Applying waterproof coating to the exterior of the foundation walls, whether above or below grade
- Costs associated with excavation and/or sitework necessary to access an exterior foundation or basement walls in order to undertake structural improvements or to apply waterproof coatings
- Permanently installed vents or drains (inside or outside)
- Sump pumps (only if permanently installed and/or if connected to drainage system)
- Materials to fill in the basement (sand, gravel, etc.) and the installation/compacting of the material
- Basement drains
- Moving utilities inside the building
- In a documented floodplain, lifting/elevating at the same site (lifting the building onto a new, taller foundation) with no additional square footage underneath the building (open space (such as a building on posts/pilings) or crawl space below)
- Lifting/elevating a building on an enclosed foundation with occupiable space below the first floor that is used for parking, storage, or other limited uses allowed by a flood ordinance
- New foundation construction including break-away walls, louvers, lattice, or other architectural screenings
- Where a current site is threatened or destroyed moving the Historic Building including
 - Lifting the building on the original site and transporting it to the new site
 - New site preparation
 - New foundation
 - Permits for and relating to (e.g., utility fees for moving traffic light out of the way, etc.) the move
 - Utility connections at the new location.

Expenditures that do not qualify for the rehabilitation tax credit

Not every amount associated with a rehabilitation project will qualify as a QRE to be included in the calculation of the rehabilitation credit. See 26 USC 47(c)(2)(B) (describing certain expenditures not included). In general, only those amounts that are capitalized in connection with the rehabilitation of structural and architectural features of a building that is a certified historic structure will qualify as QREs. See 26 USC 47(c)(2)(A) (defining QREs).

However, the following costs associated with these items are not generally eligible:

- Acquisition costs
- Appliances not either real or residential rental property
- Office Equipment
- Cabinets (unless inherently permanent structure and part of the building)
- Carpeting (if tacked in place and not glued) - Rev. Rul. 67-349; Hospital Corp of America v. Commissioner, 109 T.C. 21 (1997).
- Decks, Porches and Porticos (that were not part of original building)
- Demolition and removal costs (of an existing building on property site)
- Fencing
- Feasibility studies
- Financing fees (such as mortgage related financing not during the construction period)
- Furniture
- Landscaping
- Leasing Expenses
- New construction costs or enlargement costs (increase in total volume from original building)
- Outdoor lighting (remote from building)
- Parking lot
- Paving
- Planters/Pots
- Retaining walls that are not part of a building and its structural components
- Sidewalks
- Signage
- Storm sewer construction costs
- Window treatments
- Display racks and shelves
- Production machinery
- Grocery counters
- Temporary protective measures like sandbags, inflatable dams, etc.
- Levy
- Retaining wall that is not part of or connected to the structure of the building
- Temporary floodgates/flood shields
- Lifting/elevating a building on an enclosed foundation with occupiable space below the first floor that is used as additional living areas (expansion of the building)
- Attachments for pulley or other system to relocate furnishings above flood level

Are solar panels, wind turbines or geothermal systems eligible expenses?

Solar panels, wind turbines, and geothermal systems generally are 5-year property under section 168. See section 168(e)(3)(B)(vi)(I). The costs of solar panels, wind turbines, and geothermal systems described in section 168(e)(3)(B)(vi)(I) are not included in the basis of the building and, therefore, should not qualify for the rehabilitation credit. Additionally, the same property that is used to claim a rehabilitation credit cannot also be used to claim an energy credit under section 48(a)(2)(B).