

**LEWISTON HOUSING
BOARD OF COMMISSIONERS
TELECONFERENCE MEETING
Tuesday, July 29, 2025 AT 5:00 PM – VIA MS TEAMS
AGENDA**

- I. *Roll Call*
- II. *Approval of the June 25, 2025 meeting minutes (pages 2-11)*
- III. *Consent Agenda: Financial Reports (pages 12-69)*
- IV. *Consent Agenda: Operational & Director Reports (pages 70-77)*
- V. *New Business*
 - a. *Emergency Shelter RFP (pages 78-81)*
 - b. *SRO PBV RFP (pages 82-118)*
 - c. *Retreat*
 - d. *Security Update*
- VI. *Date for next teleconference meeting – August 26, 2025*
- VII. *Open Forum*
- VIII. *Executive Session: Discussion or consideration of the condition, acquisition, or the use of real property or personal property permanently attached to real property: 1MRSA 405(6)(c) and Discussion or consideration of the employment, appointment, assignment, duties, promotion, demotion, compensation, evaluation, disciplining, resignation or dismissal of an individual or group of public officials, appointees or employees of the body or agency: 1MRSA 405(6)(a)(1)*
- IX. *Adjournment*

**LEWISTON HOUSING
BOARD OF COMMISSIONERS
TELECONFERENCE MEETING
Wednesday, June 25, 2025, AT 5:00 PM – VIA MS TEAMS
Meeting Minutes**

I. Roll Call – Meeting called to order at 5:03pm

Marc Pellerin, Jonathan Hussey, Guy Gagnon, Jody Jalbert

Employees: Sarah Cash, Travis Heynen, Chris Kilmurry, Penn Lindsay, Hollie Sprague

Guest: Connor Schratz

II. FOAA Training – Connor Schratz, Attorney- Drummond Woodsum

The decision was made to move this agenda item first. Connor Schratz, an attorney from Drummond Woodsum gave a refresher training on Maine’s Freedom of Access Act (FOAA), which governs public transparency and access to government records and meetings. The training covered the following topics:

Purpose & Scope of FOAA

- Core Principle: FOAA mandates that public agencies, including housing authorities, conduct their business openly and make records available to the public unless specific exemptions apply.
- Two Broad Categories of FOAA Obligations:
 - Public Proceedings – Requirements around holding open meetings and what matters may (or must) be discussed in public versus in executive session.
 - Public Records – Requirements for disclosure of documents, emails, and other records upon request.

Public Proceedings

- Default Rule: Board and agency business must generally be conducted in public if a quorum is present and topics relate to agency operations.
- Executive Sessions: Certain topics may legally be discussed privately, including:
 - Consultation with legal counsel
 - Labor relations issues
 - Personnel matters
 - Real estate acquisition or negotiations
- Recommendation: Default to public meetings unless a clear statutory basis for executive session exists.

Public Records

- Broad Definition: Any record—physical or electronic—created or held by the agency relating to government business is presumed public unless exempted by law.
- Common Exemptions:
 - Personnel file documents (protected under state law)
 - Records prepared for litigation or protected by attorney-client privilege
 - Materials explicitly designated confidential by state or federal statute
- Best Practice: Treat every agency-related document (including emails) as if it could be disclosed.

FOAA Requests

- What Counts as a Request:
 - Can be formal or informal, written or verbal, and does not need to come from someone within the agency’s jurisdiction.
 - Example: A casual inquiry for “any documents related to X policy” is treated as a FOAA request.

- Designated Point Person: All requests should be routed through the agency’s FOAA coordinator (Travis) to ensure consistency and avoid conflicting responses.
- Response Requirements:
 - 5-day acknowledgment rule – Must acknowledge receipt of any request within five business days.
 - Provide records in a “reasonable timeframe,” balancing thoroughness with responsiveness.
- Cost Recovery:
 - First 2 hours of staff time are free; after that, agencies may charge \$25/hour for search, review, and redaction.
 - Copying costs may also apply (15¢/page), though most requests are fulfilled electronically.

Email, Texting & Communication Practices

- Agency Email Use:
 - Board and staff should conduct Housing Authority business through their Lewiston Housing-issued email addresses to avoid mixing personal and public records.
 - Using personal accounts can open them to legal review and complicate FOAA compliance.
- Texts & Messaging:
 - Text messages can be public records if they relate to agency business.
 - Best practice is to use the agency’s Zoom phone system for work-related texts; personal devices should not be used for substantive discussions.
- Retention of Communications:
 - Messages of a purely logistical nature (e.g., “Are you available for a call?”) can be deleted regularly if agency policy allows, but any substantive discussions should be preserved.

Record Retention

- No FOAA “time limit”: If the agency still has the record—no matter how old—it must be produced upon request.
- Retention Schedules:
 - The State of Maine publishes guidelines on how long specific record types must be kept.
 - Recommendation: Adopt and consistently follow a record retention policy to ensure:
 - Compliance with state rules
 - Consistency in record-keeping
 - Reduced workload from overly broad requests for decades-old records.

Managing Requests

- Consistency & Centralization: All FOAA requests should funnel through one contact (Travis Heynen) to prevent inconsistent handling, which could raise fairness or discrimination concerns.
- When to Involve Legal Counsel:
 - Complex or politically sensitive requests
 - Requests that involve personnel files, litigation, or attorney-client privileged material
 - Situations involving repeated or “abusive” requests
- Abusive Requests:
 - The law has a rarely used mechanism to address “abusive” FOAA requests, but it is almost never invoked. Legal guidance is essential before pursuing that route.

Risk & Reputation

- Liberal Construction Rule: FOAA is interpreted in favor of the requester, meaning ambiguities will almost always be resolved against the agency.
- Reputational Impact: Noncompliance or delays can lead to negative media coverage and damage public trust, even if statutory penalties are minor.

Practical Takeaways for Board Members

- Use agency email for all Housing Authority work.
- Avoid texting about substantive board business; if necessary, use the Zoom phone system.
- Forward all requests for information—no matter how informal—to the FOAA coordinator.

- Assume anything written could become public; write communications accordingly.
- Support implementing and following a consistent record retention policy.

III. Approval of the May 27, 2025 meeting minutes

Hussey motioned first to approve the minutes. Gagnon seconded. **All in favor.**

IV. Consent Agenda: Financial Reports

Hussey provided a report on the recent Finance Committee meeting. He motioned first to accept the financial reports. Gagnon seconded. **All in favor.**

V. Consent Agenda: Operational & Director Reports

Hussey motioned first to accept the consent agenda. Gagnon seconded. **All in favor.**

VI. New Business

a. 2026 Budget Approval

Hussey opened the discussion by asking for clarification on how the proposed budget aligned with current federal funding expectations. He specifically asked about the likelihood of cuts in HUD's FY26 budget and how any potential reductions might impact operations.

Kilmurry responded that he did not anticipate major immediate cuts affecting the FY26 budget. He noted that any significant reductions would likely occur after FY26. He explained that HUD's budget cycle is on a June 30th schedule, and any reductions introduced in October would likely only affect the tail end of FY26 funding.

Kilmurry predicted some proration on the Section 8 side, meaning there might be limitations on available vouchers. However, he reassured the board that Lewiston Housing already had policies and procedures in place to manage federal funding pullbacks, including a structured plan for handling voucher reductions while protecting seniors and people with disabilities.

He stated that while some throttling of percentages might occur, he did not foresee a major clawback of federal dollars. Instead, he expected HUD to pursue consolidation strategies—such as reclaiming reserves from non-MTW agencies—because a small number of agencies hold a large share of reserves nationwide. He also noted that HUD had already signaled they would not provide shortfall funding this year, which Lewiston Housing has only occasionally used for smaller programs. Kilmurry concluded that HUD would likely balance its budget by avoiding shortfall funding and targeting reserve recaptures, rather than imposing deep funding cuts that could lead to increased homelessness during an already severe housing crisis.

Hussey followed up, asking if the board should expect a 5–10% impact on the budget rather than something drastic, like 30%. Kilmurry agreed, reiterating that the cuts would not be severe enough to destabilize operations.

Hussey then confirmed with Kilmurry that if the board approved this budget, the board could feel confident the agency would receive what had been projected. Kilmurry said yes. At this point, Kilmurry added an additional observation: that much of the rhetoric during this year's federal budget process had been "smoke and mirrors." He said HUD's real focus appeared to be term limits for voucher holders and work requirements.

He flagged that term limits were concerning—not for the agency financially, but for voucher holders. He explained that the proposals being floated would impose a two-year limit on voucher assistance, which the board reacted to as

startlingly short.

Hussey then shifted to another topic, asking how much remained from the Choice Neighborhoods grant award.

Heynen reported that Lewiston Housing had drawn down about 50% of the funds—right on track. Most of the money for Wedgewood had already been drawn, and work was starting on the next phase. This status was exactly as expected.

Hussey acknowledged that this was helpful context and linked it to a prior discussion from the LAAHDC meeting regarding whether the AMPs (Asset Management Projects) would remain profitable after the Section 22 conversion. He asked Kilmurry to summarize that for the full board. Kilmurry explained that, if Section 22 conversion is approved, the properties would move to Tenant Protection Voucher (TPV) rents, which are at the highest allowable rent levels. Financial scenarios modeled using those rents showed significant positive cash flow for all sites..

He clarified that part of the rehabilitation process would involve taking on appropriate levels of debt to ensure the properties could last for another 50 years. After refinancing, cash flow would normalize but remain cash flow positive, which was essential both for agency stability and for preserving the properties long term.

He emphasized that there would likely be a period of high cash flow leading up to refinancing, which would provide an important cushion. However, once properties were redeveloped, capital funds would no longer be available for emergency repairs—they would be reserved strictly for redevelopment purposes.

Hussey expressed satisfaction with the update, saying he was pleased to hear that those conversions would ultimately turn the properties around financially.

Pellerin asked for a motion to approve the budget. Hussey motioned first to approve. Gagnon seconded. **All in favor.**

b. *RFP for PBV Vouchers for SROs*

Hussey motioned first to approve putting it out to bid. Gagnon seconded. **All in favor.**

c. *Travel Approval – Julia Kimball*

d. *Travel Approval - New Rental Assistance Manager*

Hussey motioned first to approve both travel requests. Gagnon seconded. **All in favor.**

e. *B-Street Redevelopment & Leases*

Kilmurry began by providing background on the B Street redevelopment project, noting that the board and management had been working toward this initiative for many years. Originally, Community Clinical Services (CCS) had planned to take over the entire B Street building, bringing dental, mental health, and primary medical services to the site under a New Market Tax Credit structure. However, when the state government reduced Medicaid payments and introduced caps, CCS's board grew hesitant about assuming long-term ownership of the property and financing the deal. They ultimately chose not to move forward with the new market tax credit arrangement.

Kilmurry described a key turning point when he received a call from Nate Libby asking for St. Mary's information regarding medical office space. During that conversation, Kilmurry learned that Community Dental was searching for space. He immediately saw an opportunity and offered to connect Community Dental to available space at B Street. Community Dental was very interested in the building but required a nonprofit partner with a shared mission. Kilmurry also circled back to CCS to discuss the idea of Community Dental taking over the dental component of the project. CCS's leadership was enthusiastic, explaining that they had only included dental services because no one else was providing them and that dental operations were financially burdensome for CCS. They welcomed Community Dental's involvement and agreed to remain a tenant in the building rather than being responsible for owning the asset.

Kilmurry explained that Community Dental would bring \$600,000 to the project for fit-out of their space and would lease the space from Lewiston Housing. He shared updated financial figures for the overall build-out, noting that the total cost had previously been estimated at \$3.4 million when CCS was expected to occupy the entire building. There was already \$2 million in congressionally directed spending earmarked for the project, and Lewiston Housing had \$900,000 in CCI funds available. Community Dental's \$600,000 contribution would be added to these commitments. Including other expenses, the full development budget totaled approximately \$3.96 million, with \$3.4 million already covered by existing commitments.

He then detailed how Lewiston Housing would finance the remaining needs. A key challenge was funding both the rest of the construction costs and the equipment Community Dental required, which was estimated at another \$600,000. Kilmurry proposed that Lewiston Housing would finance \$1.15 million in total—\$600,000 for construction completion and \$600,000 for Community Dental's equipment. Community Dental would lease their space at \$20 per square foot triple net for the first five years, which would generate approximately \$80,000–\$90,000 annually, with a 3% annual CPI adjustment.

The plan also included an innovative “buy-down” feature. For every \$100,000 Community Dental raised and paid back toward the financed \$600,000, their lease rate would drop by \$1 per square foot. Projections assumed the full \$600,000 would be paid off by year 14, at which point Community Dental's annual rent would decline from about \$90,000 to roughly \$65,000.

Kilmurry then reviewed projected revenue and debt. The B Street building has 20,000 square feet of rentable space. Community Dental's rent would generate \$80,000 annually at \$20 per square foot, while CCS would lease 16,000 square feet at \$10 per square foot, generating another \$160,000 annually. Together, the leases would produce approximately \$240,000 in total rent revenue. Lewiston Housing would take on about \$1.2 million in debt at a 6.7% interest rate, amortized over 30 years with a seven-year balloon payment. The annual debt service would be roughly \$100,000 (about \$8,600 per month). For the first five years, the project would net about \$11,000 per month after debt service, and once Community Dental's \$600,000 buy-down was completed, projected annual profit would increase to about \$120,000 per year.

He emphasized that this arrangement brought together multiple mission-aligned tenants and a range of complementary services. Community Dental would occupy the dental space, CCS would provide medical and mental health services, and a pharmacy would be located on the Bates side of the property, generating an additional \$17,000 annually not included in the main calculations. The mix would create a hub where community members could access primary care, mental health, dental services, and a pharmacy in one location, aligning closely with Lewiston Housing's mission and the goals of the Choice Neighborhood grant.

Kilmurry noted that financing would come through Maine BLS, a consortium of credit unions the agency already works with. He highlighted that there would be no prepayment penalty, meaning Community Dental could pay down their share quickly without additional cost. He also mentioned that Lewiston Housing planned to refinance the loan in year five regardless, making the structure flexible for the agency.

Kilmurry summarized that this arrangement would bring two nonprofits into the B Street building, allow for a complete build-out of the space, and generate ongoing revenue for Lewiston Housing. He said it also positioned the building to deliver the comprehensive services envisioned by the Choice Neighborhood grant while meeting the financial and operational needs of all parties involved.

The board expressed excitement at the proposal. Hussey motioned first to approve. Gagnon seconded. **All in favor.**

f. *LIHTC Award Update*

Lindsay reported that Lewiston Housing had received LIHTC (Low-Income Housing Tax Credit) awards for both Martel

Phase Two and Soleil Phase One. He noted that this was excellent news for the agency, as three applications had been submitted in this round—Martel, Soleil, and Ramada.

Lindsay explained that the team knew going into the process that it was unlikely MaineHousing would fully fund three projects with full subsidy requests. However, Lewiston Housing decided to submit all three applications anyway, hoping that MaineHousing's scoring system might allow multiple approvals. The strategy proved successful: all three projects scored well enough to win.

He shared that, despite the strong scores, the agency ultimately decided to move forward with Martel Phase Two and Soleil Phase One rather than all three projects. This decision was largely due to updated construction pricing for the Ramada project, which came in significantly higher than expected, even after consulting a contractor before submitting the application. Because of these unexpectedly high costs, Ramada was not financially feasible at this time.

Lindsay said the board would likely exit its option position on the Ramada property for now but emphasized that conversations with the owners were not over. If the owners were willing to consider a substantial price reduction that would offset the additional construction costs, Lewiston Housing might consider resubmitting Ramada in a future LIHTC round.

Pellerin then asked Lindsay to provide additional context on the Soleil Apartments project. Lindsay explained that Soleil Apartments will be located at the corner of Ash and Bates Street, adjacent to the post office. The development will be split into two phases: Phase One will include 44 units and Phase Two will include 28 units. He noted that Phase Two would be submitted for a 9% LIHTC application to MaineHousing in their September round.

He clarified that Soleil Apartments will not be senior housing but rather family housing, though it will primarily consist of smaller units. Of the total 72 units across both phases, 60 will be one-bedroom apartments.

This update positioned both Martel Phase Two and Soleil Phase One as significant wins for Lewiston Housing while leaving the door open for future consideration of Ramada if the pricing issues could be resolved.

g. Sophia's House Management Approval

Kilmurry explained that this had come full circle and was actually a very positive development. He explained that Sophia's House had once been under Lewiston Housing's management, but concerns arose early on about how the property was being run. He credited Sprague with recognizing the problems immediately and bringing them forward. He elaborated that while Sophia's House and the Center for Wisdom's Women meant well, they were making decisions that placed Lewiston Housing in conflicting situations with the Federal Home Loan Bank of Boston and compromised the way the agency needed to manage properties. As a result, Lewiston Housing decided to step away from managing Sophia's House. Kilmurry reminded the board that the agency had made its position clear at the time, telling Sophia's House leadership they would need to find a new management company and even providing recommendations. Lewiston Housing also made it clear that they would not put the agency's name on the line for poor decisions, though they wished the property well.

Fast forward about two and a half years, Kilmurry said, Sophia's House had struggled to sustain itself. Its leadership had now decided to close their business and essentially gift the property to Community Concepts, Inc. (CCI). As part of this transition, CCI approached Lewiston Housing under its management contract to ask the agency to return as the property manager for Sophia's House.

Kilmurry explained that he and his team had a candid conversation with Jim at CCI, laying out the history of the situation and identifying the individuals who had created the prior challenges. Jim assured him that those people were no longer involved, and CCI emphasized that they wanted Lewiston Housing to "lead the path" on this, while CCI would handle the supportive services.

Kilmurry stressed that everyone at Lewiston Housing had always been disappointed to have stepped away because the issue had never been with the residents. Staff were eager to help provide services to the women living there, but it was the former leadership's actions that made continued management untenable.

Now, with those issues resolved and CCI taking over ownership and services, Lewiston Housing will resume management of Sophia's House, ensuring compliance and handling all obligations with the Federal Home Loan Bank while supporting the program's mission of serving women transitioning out of the jail system.

Gagnon motioned first to approve. Hussey seconded. **All in favor.**

h. HTA Commercial Lease Approval

Kilmurry explained that with the recent closing of Center for Wisdom's Women, a new opportunity arose regarding the small 2,700-square-foot outbuilding at Healy Terrace. He reminded the board that the Center for Wisdom's Women had been leasing that space but gave it up at the end of May. Almost immediately, Kilmurry began receiving calls from interested parties.

One call came from The Store Next Door, an organization that currently operates within the school system but had been looking to establish an independent space. Kilmurry said the group provides critical services for students in need—including clothing and supplies. After viewing the Healy Terrace space, they expressed strong interest, and Kilmurry negotiated lease terms with them.

He outlined the financials for the board, noting that when the Center for Wisdom's Women occupied the building, Lewiston Housing collected \$1,360 per month, all-inclusive, which left the agency covering many costs and netting only about \$300 per month from the space. The new lease terms with The Store Next Door would significantly improve that position. Under the agreement, they would pay \$8 per square foot—about \$1,640 per month—with annual CPI increases. While it would not be structured as a triple-net lease, The Store Next Door would cover its own electricity and be billed proportionally for taxes, insurance, and water/sewer, bringing the total monthly revenue to about \$2,600.

Kilmurry emphasized that this represented a substantial financial improvement, turning a minimal-margin arrangement into a solid, sustainable one while also bringing in a tenant that contributes meaningfully to the community.

Pellerin asked for more information about the organization. Kilmurry explained that The Store Next Door works directly with schools to provide essentials—clothing, supplies, and other basics—for local students, many of whom are homeless or in unstable housing situations. He cited recent counts showing around 145 McKinney-Vento students in Lewiston, underscoring the need for this support.

Pellerin asked if there were any political or religious affiliations. Hussey and others confirmed the group was primarily volunteer-driven for many years, only recently securing funding to pay staff. Kilmurry acknowledged that there was "a little bit of political" connection because Megan Parks, a school committee member, is involved with the organization as a volunteer and board member. He clarified, however, that Parks does not run the organization and that its day-to-day operations are handled by a dedicated core team. He acknowledged that she is a polarizing figure in the community, but stressed that she is not the face of the organization's daily work. Gagnon added that The Store Next Door was started by local people and remains locally run. Hussey agreed, noting that it began as a volunteer effort in the high school and expanded to serve other schools. He praised the organization as "a great organization" that has "done great things for the kids," and said he was thrilled to see them move into the space.

Pellerin asked the length of the lease. Kilmurry answered that it would be a five year lease with a five year option.

Hussey motioned first to approve. Gagnon seconded. **All in favor.**

i. St. Mary's Update

Kilmurry provided an update on efforts to acquire St. Mary's, noting that this marked the fifth year of trying to "lock this property down." He explained that with the Ramada project falling off, this new opportunity felt almost serendipitous, since the board had been considering placing an intergenerational center at Ramada.

He shared that he had sent a Letter of Intent that day outlining terms to purchase both the residential and commercial portions of the St. Mary's property, excluding the commercial kitchen and chapel. Those excluded spaces would come with a right of first refusal for Lewiston Housing should they ever be sold or transferred. The offer mirrored the previously discussed and approved terms: 4.5 million dollars for the residential portion, which would transfer with approximately 700,000 dollars in reserves (reducing the effective purchase price to about 3.8 million dollars), and 1.3 million dollars for the commercial portion, which includes the office space.

Kilmurry detailed how the acquisition would be financed. The 4.5 million dollar residential purchase would be 100 percent financed by MaineHousing through an interest-only loan at 80 percent loan-to-value, meaning Lewiston Housing would not need to contribute upfront cash. He noted that the debt service modeled out to be fully supported by operations while the agency worked toward a rehabilitation project for the property over the next three to five years. The commercial portion would be paid for with 1.3 million dollars from the 4 million dollars in congressionally directed spending Lewiston Housing received about four years ago for acquisitions. That would leave roughly 2.65 million dollars for renovations, including building out a daycare, constructing a playground, and partnering with St. Mary's to provide services for seniors on the upper floors.

Pellerin asked whether this was "just another long slow dance" or if there was reason to believe that St. Mary's was truly ready to move forward.

Kilmurry said this time felt different. He reported that St. Mary's had been calling him every other day, asking for the term sheet and saying they wanted to close by the end of the year. While they still mentioned "another buyer" nearly every time they called, they were clearly focused on Lewiston Housing, repeatedly requesting documents to keep things moving. He observed that their new CEO and ownership structure seemed to understand that this property was outside their core business and that the 6 million dollar sale proceeds would help stabilize their finances. He assessed the likelihood of closing as about 60 percent currently, and that if the LOI was signed, confidence would rise to 80 percent.

Pellerin commented that closing by year's end would be remarkable and thanked Kilmurry for the update, calling it "very interesting."

j. *Choice Disposition Update*

Kilmurry provided an update on 21 units tied to the Choice Neighborhoods initiative. He explained that Lewiston Housing's original plan called for the disposal of approximately 51 units as part of the Choice redevelopment. This included 30 units at Lafayette Park, which were always slated for demolition, and an additional 21 scattered-site units around the city that were also designated to be taken offline as Wedgewood is completed and DeWitt begins construction over the next year to year and a half.

Kilmurry said that when the original application was submitted, Lewiston Housing's stance was clear: these properties were considered beyond repair, would be demolished, and would not return to service. However, he explained that since that time, the housing crisis has intensified, particularly following COVID. The agency reconsidered whether all the scattered-site units truly needed to be lost.

He reported that Lewiston Housing went back to HUD with a proposal. The agency reaffirmed that Lafayette Park would indeed be demolished, but argued that tearing down the other 21 scattered-site units would now be detrimental to the community. Instead, Lewiston Housing asked HUD to allow the subsidy from those units to be shifted to new developments like Wedgewood and DeWitt, while the physical units themselves would remain in use.

Under this arrangement, the 21 units would be converted to market-rate housing, with Lewiston Housing committing to invest its own funds for modest upgrades to bring them to a livable standard. Kilmurry emphasized that rents would be capped at voucher rent levels to ensure voucher holders would not be excluded from living there.

HUD was not enthusiastic at first, Kilmurry acknowledged, but ultimately agreed to allow the plan to move forward. As a result, the subsidy will be disposed of and transferred to new developments over the next year and a half, while the physical units remain in operation.

Kilmurry stressed that this solution is a “win-win” for the community. At a time when rents continue to climb and affordable housing options are increasingly scarce, keeping these 21 units online will prevent the loss of desperately needed homes. He noted that Lewiston Housing carries no debt on the properties, meaning only modest investments are needed to make them viable long-term. Instead of demolishing them, the units will continue to provide stable housing for 21 households in the community.

k. Section 22 Update

Kilmurry shared that Lewiston Housing had just received appraisals back. He had already sent them to the Cambridge Housing Authority to plug into their financial models, and the results were even better than expected for the Section 22 conversion.

He explained that the next steps include getting the annual plan approved by HUD and holding meetings with residents to discuss the Section 22 process. Once those steps are completed, the agency plans to submit the conversion request to HUD for consideration.

Kilmurry said the hope is to have the conversion approved before the end of the year, which would allow Lewiston Housing to transfer all of its properties except for Rosedale, the two single-family homes, and possibly a few other scattered-site properties. He stressed that some properties must remain in the public housing program for now because once the agency closes the public housing program completely, it loses its Faircloth authority and HUD would reclaim all capital funds.

By keeping a portion of the program active until those resources are fully used, Lewiston Housing can preserve access to those funds. For the properties that do convert, Kilmurry noted that Section 22 will lead to much higher rents, allowing the properties to generate cash flow for the first time. That cash flow will make it possible to refinance the properties and structure tax credit deals to reinvest in them, ultimately extending their lifespan and improving their condition.

l. FHLB Boston Update

Lindsay announced that Martel Phase Two had just received an award from the Federal Home Loan Bank’s Affordable Housing Program (AHP). He explained that Lewiston Housing had submitted the application last summer and had initially been named one of the first alternates, but about a week and a half ago the agency was notified that it had been funded. Lindsay emphasized that this was excellent news for Martel Phase Two, as it aligns well with the 4% tax credit award the project had also received, making Phase Two’s financing position very strong.

He then outlined the next steps, explaining that the agency is preparing three new Federal Home Loan Bank AHP applications to submit in about three weeks. The applications will cover Soleil Phase One, Soleil Phase Two, and Blake Street Towers.

For Soleil Phase One, Lindsay noted that the project already has its 4% LIHTC award, so the AHP application would help fill the funding gap. Soleil Phase Two has not yet received an award, but Lindsay explained that the agency can still submit applications for both phases in this round.

He also discussed Blake Street Towers, stating that the plan is to submit a 4% LIHTC application to MaineHousing with no subsidy request. This approach, known as a “walk-in,” would be paired with the Federal Home Loan Bank award to make the project financially feasible.

Lindsay concluded by saying that Lewiston Housing hopes to work with Androscoggin Bank on all three applications and is waiting for confirmation from them to move forward.

m. YMCA Afterschool Program Update

Kilmurry provided an update regarding funding for the teen program Lewiston Housing had been developing. He explained that the agency had originally received \$60,000 for the program, which was later increased to \$70,000. However, given the current uncertainty in the public housing program, he did not want to expand overhead at the public housing properties in the coming year. He noted that every dollar spent at those properties is closely scrutinized, and he wanted to be cautious about how funds were allocated.

Kilmurry shared that the agency went back to the funder and explained that while they remained committed to the idea of a teen program, they wanted to reallocate the \$70,000 to ensure that the existing after-school program could continue to operate for the year. He said the funder understood and supported the shift, acknowledging the challenges in the housing sector and agreeing that it made sense to redirect the money.

As a result, the after-school program—already serving more than 75 kids on a regular basis—will remain fully funded and operational. Kilmurry said the agency would revisit the teen program next year once there is more clarity on the federal housing situation.

He also mentioned that the YMCA had just brought on a new CEO. While the new leader seems like a good fit, Kilmurry noted that leadership changes can sometimes bring shifts in priorities. He said the agency hopes the YMCA will continue to support the program, since it has been a strong and effective partnership that has provided significant benefits to the children and families involved.

VII. Open Forum

Cash stated that she would be bringing dates for the retreat in October to the next board meeting so that the board could decide on a date.

VIII. Executive Session: Discussion or consideration of the condition, acquisition, or the use of real property or personal property permanently attached to real property: 1MRSA 405(6)(c) and Discussion or consideration of the employment, appointment, assignment, duties, promotion, demotion, compensation, evaluation, disciplining, resignation or dismissal of an individual or group of public officials, appointees or employees of the body or agency: 1MRSA 405(6)(a)(1)

Hussey motioned first at 6:32pm to move to Executive Session. Gagnon seconded. **All in favor.**

Hussey motioned first at 6:45pm to exit Executive Session. Gagnon seconded. **All in favor.**

IX. Adjournment

Hussey motioned first to adjourn at 6:46pm. Gagnon seconded. **All in favor.**

**LEWISTON HOUSING
FINANCIAL COMMITTEE
Tuesday, July 22, 2025, AT 1:00 PM – VIA MS TEAMS
Meeting Notes**

Attendance: Jon Hussey

Employees: Gianni Simplicio, Travis Heynen

The meeting was called to order at 1:00pm. A bullet pointed summary of discussion points is below:

990 Review & Amendments

- Hussey noted that the updated 990 “looked fine” and that changes appeared to be incorporated.
- Simplicio confirmed tying out most numbers to the AFS, but acknowledged some items couldn’t be fully reconciled due to inherent differences between the AFS and 990.
- The 990 now matches “a lot better than before,” though Hussey cautioned it might not be 100% accurate.
- Plan is to submit the amended 990 but aim for tighter prep next year.

Board Approval for 990

- Simplicio asked if Board approval is needed for the amended 990.
- Hussey agreed it’s “best practice” to have the Board review and approve (preferably the entire Board, not just management).
- Decision: Include the amended 990 in the next Board packet for a vote; Chris will sign and submit after approval.

IRS Filing Timeline & Deadlines

- Hussey emphasized the May 15 hard deadline for 990 filings (after extension).
- Late filings incur \$20/day penalties; abatement is possible but difficult.
- Recommendation: File on time by having financials ready early, with Board approval in April for future years.

Audit & Filing Process

- Current challenge: LAAHDC audit can’t be finalized until LHA audit is done (March 31 deadline).
- That timing leaves little room between 3/31 and 5/15 to complete the 990 and audit work.
- Simplicio suggested improved planning; BDO will do a “soft close” for LHA and LAAHDC to speed things up.
- Goal: Get fieldwork done by Sept–Nov to avoid a March crunch.

High-Level P&L Request

- Hussey requested a company-wide P&L rollup for LHA and LAAHDC:
 - Should be a high-level budget-to-actual across all departments.
 - Managed properties will be excluded.
 - One summary for LHA and one for LAAHDC, since each Board votes separately.

- Simplicio agreed and will include the new format starting with July financials (August meeting).

PID Items

- Hussey questioned why some PID is listed on both LHA and LAAHDC for the same properties.
- Simplicio explained this will be corrected with year-end adjustments; most PID belongs to one entity and was misallocated due to earlier posting methods.

Salary & Benefit Allocations

- Hussey flagged LHA admin expenses showing:
 - ~\$519,000 in wages
 - ~\$320,000 in health insurance (~40% ratio, which looked odd).
- Simplicio explained all salaries/benefits are paid out of LHA, then allocated via an apportionment workbook.
- If time cards aren't properly coded, costs default to LHA, leading to overstatement.
- Plan: implement a stronger allocation system by August.

Negative Expense Lines

- Hussey noticed negative balances in Membership Fees and Professional Services.
- Simplicio attributed this to:
 - Misposted items later cleaned up.
 - Reclassifications to capital or prepaid accounts.
- Commitment: review those accounts closely at year-end.

Grant Income & Budget Variances

- Hussey noted grant income is down ~\$600,000 YTD, causing most of the reported loss.
- Simplicio will review whether grant funds were drawn but not booked correctly (possibly posted to CFE property).

Reconciliation Work

- Focus is currently on 6/30 managed properties to meet auditor deadlines.
- Three smaller properties are being used as a test run to standardize reconciliation templates before scaling to 9/30 and 12/31 properties.
- Feedback has been positive; team relieved to have clear reconciliation processes.

Uninsured Deposits Concern

- Audit flagged uninsured deposits.
- Simplicio confirmed LAAHDC cash is insured and obtained documentation from the bank.
- Hussey said no need to reissue audited financials since the correction improves the position (less risk).

Ramada Deposit

- Hussey asked about return of the Ramada deposit.

- Heynen said Chris is handling it; no current update.

Maine Community Foundation Grant

- Hussey noted social media chatter about the \$65K grant.
- Wants the funds disbursed and “out of our coffers” to avoid perception issues (concerns about conflicts of interest with Board members).

Board Calendar & Agenda

- Hussey requested Sarah reset the recurring LHA Board calendar invite (it disappeared after meeting changes).

Grant Income for LAAHDC

- Grant income is way down YTD (budgeted \$562K, current \$0).
- Travis and Simplicio will review whether drawdowns were missed.

Depreciation Entries

- Hussey questioned missing depreciation expense.
- Simplicio will check with Avesta; may be pending year-end entries.

Craig’s City Council Presentation

- Craig (as Housing Committee Chair) presented recommendations that impact LAAHDC.
- Travis will check if Craig wants to discuss those recommendations at the next meeting.

Intercompany Balance Reduction

- Concern had been raised about LHA covering property expenses (liability to CCI).
- Simplicio reported major progress:
 - Balance dropped from ~\$620K to under \$50K in 2 months.
 - Plan to fully eliminate balance in the next 1–2 months.

Intercompany Account Reconciliation

- Simplicio is reviewing all intercompany accounts:
 - Some errors: entries made on properties but not offset at LHA.
 - Others: posted to wrong GL codes.
- Will fix via a large journal entry adjustment sheet.

LHA Balance Sheet (xlhabs)

Balance Sheet

Period = Jun 2025

Book = Accrual ; Tree = ysi_bs

		Current Balance
0999-99-000	All	
1000-00-000	ASSETS	
1001-00-000	CURRENT ASSETS	
1119-00-000	CASH	4,505,711.77
1149-00-000	ACCOUNTS AND NOTES RECEIVABLE	642,275.10
1299-00-000	OTHER CURRENT ASSETS	4,475,646.59
1300-00-000	TOTAL CURRENT ASSETS	9,623,633.46
1400-00-000	NONCURRENT ASSETS	
1420-00-000	FIXED ASSETS	5,781,228.12
1421-25-000	LOANS RECEIVABLE	1,500,000.00
1439-00-000	OTHER ASSETS	319,901.01
1499-00-000	TOTAL NONCURRENT ASSETS	7,601,129.13
1999-00-000	TOTAL ASSETS	17,224,762.59
2000-00-000	LIABILITIES & EQUITY	
2001-00-000	LIABILITIES	
2299-00-000	CURRENT LIABILITIES	1,242,296.02
2399-00-000	NONCURRENT LIABILITIES	1,730,563.17
2499-00-000	TOTAL LIABILITIES	2,972,859.19
2800-00-000	EQUITY	
2805-99-000	CONTRIBUTED CAPITAL	6,255,472.16
2809-99-000	RETAINED EARNINGS	7,203,313.17
2810-99-000	OTHER EQUITY	793,118.07
2899-00-000	TOTAL EQUITY	14,251,903.40
2999-00-000	TOTAL LIABILITIES AND EQUITY	17,224,762.59
9999-99-000	TOTAL OF ALL	0.00

Property = lha cfe

Budget Comparison (with PTD)

Period = Jul 2024-Jun 2025

Book = Accrual ; Tree = ysi_is

		MTD Actual	MTD Budget	Variance	% Var	PTD Actual	PTD Budget	Variance	% Var
2999-99-999	Revenue & Expenses								
3000-00-000	INCOME								
3199-00-000	TENANT INCOME	2,642.57	47,061.91	-44,419.34	-94.38	45,811.27	564,742.92	-518,931.65	-91.89
3499-00-000	GRANT INCOME	59,261.44	0.00	59,261.44	N/A	458,902.66	0.00	458,902.66	N/A
3500-99-000	CFP FUNDS	28,220.24	0.00	28,220.24	N/A	1,821,439.78	0.00	1,821,439.78	N/A
3699-00-000	OTHER INCOME	107,085.54	118,991.17	-11,905.63	-10.01	1,165,969.25	1,427,894.04	-261,924.79	-18.34
3999-00-000	TOTAL INCOME	197,209.79	166,053.08	31,156.71	18.76	3,492,122.96	1,992,636.96	1,499,486.00	75.25
4000-00-000	EXPENSES								
4199-00-000	ADMINISTRATIVE EXPENSES	117,694.08	164,801.39	47,107.31	28.58	1,153,698.00	1,977,616.68	823,918.68	41.66
4299-00-000	TENANT SERVICES EXPENSES	21,291.08	0.00	-21,291.08	N/A	395,572.53	0.00	-395,572.53	N/A
4399-00-000	UTILITY EXPENSES	-767.01	2,456.81	3,223.82	131.22	22,044.37	29,481.72	7,437.35	25.23
4499-00-000	MAINTENANCE AND OPERATIONAL EXPENSES	-39,407.78	-38,468.51	939.27	2.44	-428,279.95	-461,622.12	-33,342.17	-7.22
4599-00-000	GENERAL EXPENSES	5,660.35	5,913.06	252.71	4.27	61,780.37	70,956.72	9,176.35	12.93
4699-00-000	GRANT EXPENSES	12,389.50	0.00	-12,389.50	N/A	122,200.47	0.00	-122,200.47	N/A
4899-00-000	FINANCING EXPENSES	609.75	93.84	-515.91	-549.78	4,276.26	1,126.08	-3,150.18	-279.75
4929-00-000	(PRE)DEVELOPMENT COSTS	0.00	0.00	0.00	N/A	3,592.51	0.00	-3,592.51	N/A
5999-00-000	NON-OPERATING ITEMS	5,130.81	3,027.00	-2,103.81	-69.50	51,308.10	36,324.00	-14,984.10	-41.25
8000-00-000	TOTAL EXPENSES	122,600.78	137,823.59	15,222.81	11.05	1,386,192.66	1,653,883.08	267,690.42	16.19
9000-00-000	NET INCOME	74,609.01	28,229.49	46,379.52	164.29	2,105,930.30	338,753.88	1,767,176.42	521.67

Blake Street Towers (bst)
Budget Comparison (with PTD)
Period = Jul 2024-Jun 2025
Book = Accrual ; Tree = ysi_is

		MTD Actual	MTD Budget	Variance	% Var	PTD Actual	PTD Budget	Variance	% Var
2999-99-999	Revenue & Expenses								
3000-00-000	INCOME								
3199-00-000	TENANT INCOME	27,398.91	27,422.33	-23.42	-0.09	328,308.91	329,067.96	-759.05	-0.23
3499-00-000	GRANT INCOME	25,874.07	37,778.10	-11,904.03	-31.51	378,443.22	453,337.20	-74,893.98	-16.52
3999-00-000	TOTAL INCOME	53,272.98	65,200.43	-11,927.45	-18.29	706,752.13	782,405.16	-75,653.03	-9.67
4000-00-000	EXPENSES								
4199-00-000	ADMINISTRATIVE EXPENSES	22,601.47	27,049.03	4,447.56	16.44	254,157.07	324,588.36	70,431.29	21.70
4299-00-000	TENANT SERVICES EXPENSES	6,262.44	3,737.20	-2,525.24	-67.57	46,859.15	44,846.40	-2,012.75	-4.49
4399-00-000	UTILITY EXPENSES	13,536.00	12,798.30	-737.70	-5.76	124,858.31	153,579.60	28,721.29	18.70
4499-00-000	MAINTENANCE AND OPERATIONAL EXPENSES	29,554.62	24,409.44	-5,145.18	-21.08	399,781.91	292,913.28	-106,868.63	-36.48
4599-00-000	GENERAL EXPENSES	11,599.98	4,485.85	-7,114.13	-158.59	68,721.47	53,830.20	-14,891.27	-27.66
4799-00-000	HOUSING ASSISTANCE PAYMENTS	220.00	0.00	-220.00	N/A	6,777.00	0.00	-6,777.00	N/A
5999-00-000	NON-OPERATING ITEMS	4,899.83	6,583.33	1,683.50	25.57	58,797.96	78,999.96	20,202.00	25.57
8000-00-000	TOTAL EXPENSES	88,674.34	79,063.15	-9,611.19	-12.16	959,952.87	948,757.80	-11,195.07	-1.18
9000-00-000	NET INCOME	-35,401.36	-13,862.72	-21,538.64	-155.37	-253,200.74	-166,352.64	-86,848.10	-52.21

Meadowview Apartments (mva)

Budget Comparison (with PTD)

Period = Jul 2024-Jun 2025

Book = Accrual ; Tree = ysi_is

		MTD Actual	MTD Budget	Variance	% Var	PTD Actual	PTD Budget	Variance	% Var
2999-99-999	Revenue & Expenses								
3000-00-000	INCOME								
3199-00-000	TENANT INCOME	64,545.84	51,210.61	13,335.23	26.04	693,796.25	614,527.32	79,268.93	12.90
3499-00-000	GRANT INCOME	31,424.30	44,446.37	-13,022.07	-29.30	450,255.03	533,356.44	-83,101.41	-15.58
3999-00-000	TOTAL INCOME	95,970.14	95,656.98	313.16	0.33	1,144,051.28	1,147,883.76	-3,832.48	-0.33
4000-00-000	EXPENSES								
4199-00-000	ADMINISTRATIVE EXPENSES	34,512.42	37,783.54	3,271.12	8.66	440,834.77	453,402.48	12,567.71	2.77
4299-00-000	TENANT SERVICES EXPENSES	1,156.73	5,336.11	4,179.38	78.32	5,901.90	64,033.32	58,131.42	90.78
4399-00-000	UTILITY EXPENSES	21,215.94	14,262.11	-6,953.83	-48.76	168,243.15	171,145.32	2,902.17	1.70
4499-00-000	MAINTENANCE AND OPERATIONAL EXPENSES	22,323.72	35,326.12	13,002.40	36.81	379,282.45	423,913.44	44,630.99	10.53
4599-00-000	GENERAL EXPENSES	9,336.54	8,193.08	-1,143.46	-13.96	98,719.35	98,316.96	-402.39	-0.41
4799-00-000	HOUSING ASSISTANCE PAYMENTS	0.00	0.00	0.00	N/A	3,794.97	0.00	-3,794.97	N/A
5999-00-000	NON-OPERATING ITEMS	13,168.19	11,065.83	-2,102.36	-19.00	158,018.28	132,789.96	-25,228.32	-19.00
8000-00-000	TOTAL EXPENSES	101,713.54	111,966.79	10,253.25	9.16	1,254,794.87	1,343,601.48	88,806.61	6.61
9000-00-000	NET INCOME	-5,743.40	-16,309.81	10,566.41	64.79	-110,743.59	-195,717.72	84,974.13	43.42

Amp 3 (.amp3)

Budget Comparison (with PTD)

Period = Jul 2024-Jun 2025

Book = Accrual ; Tree = ysi_is

		MTD Actual	MTD Budget	Variance	% Var	PTD Actual	PTD Budget	Variance	% Var
2999-99-999	Revenue & Expenses								
3000-00-000	INCOME								
3199-00-000	TENANT INCOME	87,708.31	88,775.28	-1,066.97	-1.20	881,443.87	1,065,303.36	-183,859.49	-17.26
3499-00-000	GRANT INCOME	51,284.74	95,584.08	-44,299.34	-46.35	750,101.37	1,147,008.96	-396,907.59	-34.60
3699-00-000	OTHER INCOME	79.74	0.00	79.74	N/A	1,292.29	0.00	1,292.29	N/A
3999-00-000	TOTAL INCOME	139,072.79	184,359.36	-45,286.57	-24.56	1,632,837.53	2,212,312.32	-579,474.79	-26.19
4000-00-000	EXPENSES								
4199-00-000	ADMINISTRATIVE EXPENSES	45,392.34	42,154.53	-3,237.81	-7.68	462,691.72	505,854.36	43,162.64	8.53
4299-00-000	TENANT SERVICES EXPENSES	-7,059.48	8,075.62	15,135.10	187.42	132,047.81	96,907.44	-35,140.37	-36.26
4399-00-000	UTILITY EXPENSES	70,472.12	45,650.16	-24,821.96	-54.37	511,772.61	547,801.92	36,029.31	6.58
4499-00-000	MAINTENANCE AND OPERATIONAL EXPENSES	59,573.40	74,663.04	15,089.64	20.21	858,059.66	895,956.48	37,896.82	4.23
4599-00-000	GENERAL EXPENSES	13,192.10	13,959.74	767.64	5.50	105,451.04	167,516.88	62,065.84	37.05
4799-00-000	HOUSING ASSISTANCE PAYMENTS	451.75	4,000.00	3,548.25	88.71	44,696.50	48,000.00	3,303.50	6.88
5999-00-000	NON-OPERATING ITEMS	17,971.43	12,750.00	-5,221.43	-40.95	215,657.16	153,000.00	-62,657.16	-40.95
8000-00-000	TOTAL EXPENSES	199,993.66	201,253.09	1,259.43	0.63	2,330,376.50	2,415,037.08	84,660.58	3.51
9000-00-000	NET INCOME	-60,920.87	-16,893.73	-44,027.14	-260.61	-697,538.97	-202,724.76	-494,814.21	-244.08

Property = bst mva .amp3

Budget Comparison (with PTD)

Period = Jul 2024-Jun 2025

Book = Accrual ; Tree = ysi_is

		MTD Actual	MTD Budget	Variance	% Var	PTD Actual	PTD Budget	Variance	% Var
2999-99-999	Revenue & Expenses								
3000-00-000	INCOME								
3199-00-000	TENANT INCOME	179,653.06	167,408.22	12,244.84	7.31	1,903,549.03	2,008,898.64	-105,349.61	-5.24
3499-00-000	GRANT INCOME	108,583.11	177,808.55	-69,225.44	-38.93	1,578,799.62	2,133,702.60	-554,902.98	-26.01
3699-00-000	OTHER INCOME	79.74	0.00	79.74	N/A	1,292.29	0.00	1,292.29	N/A
3999-00-000	TOTAL INCOME	288,315.91	345,216.77	-56,900.86	-16.48	3,483,640.94	4,142,601.24	-658,960.30	-15.91
4000-00-000	EXPENSES								
4199-00-000	ADMINISTRATIVE EXPENSES	102,506.23	106,987.10	4,480.87	4.19	1,157,683.56	1,283,845.20	126,161.64	9.83
4299-00-000	TENANT SERVICES EXPENSES	359.69	17,148.93	16,789.24	97.90	184,808.86	205,787.16	20,978.30	10.19
4399-00-000	UTILITY EXPENSES	105,224.06	72,710.57	-32,513.49	-44.72	804,874.07	872,526.84	67,652.77	7.75
4499-00-000	MAINTENANCE AND OPERATIONAL EXPENSES	111,451.74	134,398.60	22,946.86	17.07	1,637,124.02	1,612,783.20	-24,340.82	-1.51
4599-00-000	GENERAL EXPENSES	34,128.62	26,638.67	-7,489.95	-28.12	272,891.86	319,664.04	46,772.18	14.63
4799-00-000	HOUSING ASSISTANCE PAYMENTS	671.75	4,000.00	3,328.25	83.21	55,268.47	48,000.00	-7,268.47	-15.14
5999-00-000	NON-OPERATING ITEMS	36,039.45	30,399.16	-5,640.29	-18.55	432,473.40	364,789.92	-67,683.48	-18.55
8000-00-000	TOTAL EXPENSES	390,381.54	392,283.03	1,901.49	0.48	4,545,124.24	4,707,396.36	162,272.12	3.45
9000-00-000	NET INCOME	-102,065.63	-47,066.26	-54,999.37	-116.86	-1,061,483.30	-564,795.12	-496,688.18	-87.94

Property = .voucher.pbvouch
Budget Comparison (with PTD)
Period = Jul 2024-Jun 2025
Book = Accrual ; Tree = ysi_is

		MTD Actual	MTD Budget	Variance	% Var	PTD Actual	PTD Budget	Variance	% Var
2999-99-999	Revenue & Expenses								
3000-00-000	INCOME								
3199-00-000	TENANT INCOME	0.00	0.00	0.00	N/A	31,382.00	0.00	31,382.00	N/A
3499-00-000	GRANT INCOME	1,812,819.00	0.00	1,812,819.00	N/A	14,594,381.00	0.00	14,594,381.00	N/A
3699-00-000	OTHER INCOME	0.00	0.00	0.00	N/A	196.00	0.00	196.00	N/A
3999-00-000	TOTAL INCOME	1,812,819.00	0.00	1,812,819.00	N/A	14,625,959.00	0.00	14,625,959.00	N/A
4000-00-000	EXPENSES								
4199-00-000	ADMINISTRATIVE EXPENSES	89,557.06	0.00	-89,557.06	N/A	1,126,422.52	0.00	-1,126,422.52	N/A
4299-00-000	TENANT SERVICES EXPENSES	2,172.52	0.00	-2,172.52	N/A	18,303.55	0.00	-18,303.55	N/A
4399-00-000	UTILITY EXPENSES	1,062.85	0.00	-1,062.85	N/A	12,298.50	0.00	-12,298.50	N/A
4499-00-000	MAINTENANCE AND OPERATIONAL EXPENSES	0.00	0.00	0.00	N/A	4.00	0.00	-4.00	N/A
4599-00-000	GENERAL EXPENSES	573.80	0.00	-573.80	N/A	474.88	0.00	-474.88	N/A
4799-00-000	HOUSING ASSISTANCE PAYMENTS	1,056,637.25	0.00	-1,056,637.25	N/A	12,469,166.21	0.00	-12,469,166.21	N/A
4929-00-000	(PRE)DEVELOPMENT COSTS	0.00	0.00	0.00	N/A	510.00	0.00	-510.00	N/A
8000-00-000	TOTAL EXPENSES	1,150,003.48	0.00	-1,150,003.48	N/A	13,627,179.66	0.00	-13,627,179.66	N/A
9000-00-000	NET INCOME	662,815.52	0.00	662,815.52	N/A	998,779.34	0.00	998,779.34	N/A

Healy Terrace (hta)

Balance Sheet

Period = Jun 2025

Book = Accrual ; Tree = ysi_bs

		Current Balance
0999-99-000	All	
1000-00-000	ASSETS	
1001-00-000	CURRENT ASSETS	
1119-00-000	CASH	332,379.43
1149-00-000	ACCOUNTS AND NOTES RECEIVABLE	6,210.66
1299-00-000	OTHER CURRENT ASSETS	12,720.72
1300-00-000	TOTAL CURRENT ASSETS	351,310.81
1400-00-000	NONCURRENT ASSETS	
1420-00-000	FIXED ASSETS	5,649,054.79
1439-00-000	OTHER ASSETS	66,596.68
1499-00-000	TOTAL NONCURRENT ASSETS	5,715,651.47
1999-00-000	TOTAL ASSETS	6,066,962.28
2000-00-000	LIABILITIES & EQUITY	
2001-00-000	LIABILITIES	
2299-00-000	CURRENT LIABILITIES	347,740.26
2399-00-000	NONCURRENT LIABILITIES	707,477.00
2499-00-000	TOTAL LIABILITIES	1,055,217.26
2800-00-000	EQUITY	
2805-99-000	CONTRIBUTED CAPITAL	8,040,873.71
2809-99-000	RETAINED EARNINGS	-3,007,689.01
2810-99-000	OTHER EQUITY	-21,439.68
2899-00-000	TOTAL EQUITY	5,011,745.02
2999-00-000	TOTAL LIABILITIES AND EQUITY	6,066,962.28
9999-99-000	TOTAL OF ALL	0.00

Healy Terrace (hta)
Budget Comparison (with PTD)
Period = Jan 2025-Jun 2025
Book = Accrual ; Tree = ysi_is

		MTD Actual	MTD Budget	Variance	% Var	PTD Actual	PTD Budget	Variance	% Var
2999-99-999	Revenue & Expenses								
3000-00-000	INCOME								
3199-00-000	TENANT INCOME	27,062.34	32,420.08	-5,357.74	-16.53	169,424.46	194,520.48	-25,096.02	-12.90
3699-00-000	OTHER INCOME	10,980.39	3,291.17	7,689.22	233.63	16,159.33	19,747.02	-3,587.69	-18.17
3999-00-000	TOTAL INCOME	38,042.73	35,711.25	2,331.48	6.53	185,583.79	214,267.50	-28,683.71	-13.39
4000-00-000	EXPENSES								
4199-00-000	ADMINISTRATIVE EXPENSES	12,092.87	10,247.23	-1,845.64	-18.01	87,868.43	61,483.38	-26,385.05	-42.91
4299-00-000	TENANT SERVICES EXPENSES	1,595.31	1,170.00	-425.31	-36.35	10,349.40	7,020.00	-3,329.40	-47.43
4399-00-000	UTILITY EXPENSES	3,710.73	6,556.42	2,845.69	43.40	33,942.64	39,338.52	5,395.88	13.72
4499-00-000	MAINTENANCE AND OPERATIONAL EXPENSES	8,523.90	7,466.66	-1,057.24	-14.16	44,922.10	44,799.96	-122.14	-0.27
4599-00-000	GENERAL EXPENSES	5,521.11	6,502.58	981.47	15.09	32,628.13	39,015.48	6,387.35	16.37
5999-00-000	NON-OPERATING ITEMS	18,457.66	16,452.80	-2,004.86	-12.19	110,745.96	98,716.80	-12,029.16	-12.19
8000-00-000	TOTAL EXPENSES	49,901.58	48,395.69	-1,505.89	-3.11	320,456.66	290,374.14	-30,082.52	-10.36
9000-00-000	NET INCOME	-11,858.85	-12,684.44	825.59	6.51	-134,872.87	-76,106.64	-58,766.23	-77.22

Maple Knoll Apartments (mka)

Balance Sheet

Period = Jun 2025

Book = Accrual ; Tree = ysi_bs

		Current Balance
0999-99-000	All	
1000-00-000	ASSETS	
1001-00-000	CURRENT ASSETS	
1119-00-000	CASH	265,033.78
1149-00-000	ACCOUNTS AND NOTES RECEIVABLE	-354.84
1299-00-000	OTHER CURRENT ASSETS	114.26
1300-00-000	TOTAL CURRENT ASSETS	264,793.20
1400-00-000	NONCURRENT ASSETS	
1420-00-000	FIXED ASSETS	611,080.02
1439-00-000	OTHER ASSETS	18,209.00
1499-00-000	TOTAL NONCURRENT ASSETS	629,289.02
1999-00-000	TOTAL ASSETS	894,082.22
2000-00-000	LIABILITIES & EQUITY	
2001-00-000	LIABILITIES	
2299-00-000	CURRENT LIABILITIES	216,704.58
2399-00-000	NONCURRENT LIABILITIES	859,654.24
2499-00-000	TOTAL LIABILITIES	1,076,358.82
2800-00-000	EQUITY	
2809-99-000	RETAINED EARNINGS	-7,556.83
2810-99-000	OTHER EQUITY	-174,719.77
2899-00-000	TOTAL EQUITY	-182,276.60
2999-00-000	TOTAL LIABILITIES AND EQUITY	894,082.22
9999-99-000	TOTAL OF ALL	0.00

Maple Knoll Apartments (mka)
Budget Comparison (with PTD)
Period = Jan 2025-Jun 2025
Book = Accrual ; Tree = ysi_is

		MTD Actual	MTD Budget	Variance	% Var	PTD Actual	PTD Budget	Variance	% Var
2999-99-999	Revenue & Expenses								
3000-00-000	INCOME								
3199-00-000	TENANT INCOME	9,440.56	0.00	9,440.56	N/A	102,248.69	0.00	102,248.69	N/A
3699-00-000	OTHER INCOME	23.96	0.00	23.96	N/A	126.51	0.00	126.51	N/A
3999-00-000	TOTAL INCOME	9,464.52	0.00	9,464.52	N/A	102,375.20	0.00	102,375.20	N/A
4000-00-000	EXPENSES								
4199-00-000	ADMINISTRATIVE EXPENSES	6,125.45	0.00	-6,125.45	N/A	36,939.96	0.00	-36,939.96	N/A
4299-00-000	TENANT SERVICES EXPENSES	0.00	0.00	0.00	N/A	56.02	0.00	-56.02	N/A
4399-00-000	UTILITY EXPENSES	1,911.20	0.00	-1,911.20	N/A	38,813.25	0.00	-38,813.25	N/A
4499-00-000	MAINTENANCE AND OPERATIONAL EXPENSES	2,210.69	0.00	-2,210.69	N/A	28,045.23	0.00	-28,045.23	N/A
4599-00-000	GENERAL EXPENSES	4,711.02	0.00	-4,711.02	N/A	28,948.64	0.00	-28,948.64	N/A
8000-00-000	TOTAL EXPENSES	14,958.36	0.00	-14,958.36	N/A	132,803.10	0.00	-132,803.10	N/A
9000-00-000	NET INCOME	-5,493.84	0.00	-5,493.84	N/A	-30,427.90	0.00	-30,427.90	N/A

B Street Condo (bsc)
Budget Comparison (with PTD)
Period = Jul 2024-Jun 2025
Book = Accrual ; Tree = ysi_is

		MTD Actual	MTD Budget	Variance	% Var	PTD Actual	PTD Budget	Variance	% Var
2999-99-999	Revenue & Expenses								
3000-00-000	INCOME								
3199-00-000	TENANT INCOME	0.00	8,068.12	-8,068.12	-100.00	0.00	96,817.44	-96,817.44	-100.00
3699-00-000	OTHER INCOME	0.00	0.00	0.00	N/A	81,026.02	0.00	81,026.02	N/A
3999-00-000	TOTAL INCOME	0.00	8,068.12	-8,068.12	-100.00	81,026.02	96,817.44	-15,791.42	-16.31
4000-00-000	EXPENSES								
4199-00-000	ADMINISTRATIVE EXPENSES	12,053.30	252.08	-11,801.22	-4,681.54	179,613.73	3,024.96	-176,588.77	-5,837.72
4399-00-000	UTILITY EXPENSES	5,198.26	4,020.23	-1,178.03	-29.30	71,493.56	48,242.76	-23,250.80	-48.20
4499-00-000	MAINTENANCE AND OPERATIONAL EXPENSES	3,011.38	2,703.36	-308.02	-11.39	45,939.51	32,440.32	-13,499.19	-41.61
4599-00-000	GENERAL EXPENSES	760.08	605.02	-155.06	-25.63	577.33	7,260.24	6,682.91	92.05
4929-00-000	(PRE)DEVELOPMENT COSTS	13,542.12	0.00	-13,542.12	N/A	13,542.12	0.00	-13,542.12	N/A
5999-00-000	NON-OPERATING ITEMS	273.26	0.00	-273.26	N/A	3,279.12	0.00	-3,279.12	N/A
8000-00-000	TOTAL EXPENSES	34,838.40	7,580.69	-27,257.71	-359.57	314,445.37	90,968.28	-223,477.09	-245.66
9000-00-000	NET INCOME	-34,838.40	487.43	-35,325.83	-7,247.36	-233,419.35	5,849.16	-239,268.51	-4,090.65

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General Ledger

Period = Jan 2024-Jun 2025

Book = Accrual

Sort On =

Property	Property Name	Date	Period	Person/Description	Control	Reference	Debit	Credit	Balance	Remarks
1280-05-000				PID - Choice Wedgewood					0.00	= Beginning Balance =
choice	CHOICE	3/1/2024	03-2024	Record ACH Avesta Wedgewood	J-1575		1,018,956.61	0.00	1,018,956.61	CHOICE - ACH Avesta Wedgewood
choice	CHOICE	3/29/2024	03-2024	Record ACH Avesta Wedgewood	J-1577		1,377,178.15	0.00	2,396,134.76	CHOICE - ACH Avesta Wedgewood
choice	CHOICE	4/26/2024	04-2024	Record ACH Avesta Wedgewood	J-1579		1,168,775.54	0.00	3,564,910.30	CHOICE - ACH Avesta Wedgewood
choice	CHOICE	5/31/2024	05-2024	Record ACH Avesta Wedgewood	J-1581		984,531.84	0.00	4,549,442.14	CHOICE - ACH Avesta Wedgewood
choice	CHOICE	6/28/2024	06-2024	Record ACH Avesta Wedgewood	J-1584		1,201,974.52	0.00	5,751,416.66	CHOICE - ACH Avesta Wedgewood
choice	CHOICE	6/30/2024	06-2024	To clear PID Wedgewood - per client, this is	J-5632		0.00	5,751,416.66	0.00	To clear PID Wedgewood - per client, this is not a note, all HID funds transferred for expenses incurred
choice	CHOICE	8/1/2024	08-2024	Record ACH Avesta Wedgewood	J-1586		476,805.33	0.00	476,805.33	CHOICE - ACH Avesta Wedgewood
choice	CHOICE	10/3/2024	10-2024	Camden - Outgoing ACH	J-4513		150,000.29	0.00	626,805.62	CHOICE - ACH Avesta Wedgewood
choice	CHOICE	10/31/2024	10-2024	Record ACH Avesta Wedgewood	J-4575		66,787.14	0.00	693,592.76	CHOICE - ACH Avesta Wedgewood
choice	CHOICE	12/3/2024	12-2024	Camden - Outgoing ACH	J-5766		0.00	59,997.14	633,595.62	CHOICE - ACH Avesta Wedgewood
choice	CHOICE	12/3/2024	12-2024	Reverse - posted backwards. MR	J-6918	:Reversal of :	59,997.14	0.00	693,592.76	CHOICE - ACH Avesta Wedgewood
choice	CHOICE	12/3/2024	12-2024	Camden - Outgoing ACH	J-6920		59,997.14	0.00	753,589.90	CHOICE - ACH Avesta Wedgewood
choice	CHOICE	12/31/2024	12-2024	Camden - Outgoing ACH	J-5767		0.00	61,656.09	691,933.81	CHOICE - ACH Avesta Wedgewood
choice	CHOICE	12/31/2024	12-2024	Reverse - posted backwards. MR	J-6919	:Reversal of :	61,656.09	0.00	753,589.90	CHOICE - ACH Avesta Wedgewood
choice	CHOICE	12/31/2024	12-2024	Camden - Outgoing ACH	J-6921		61,656.09	0.00	815,245.99	CHOICE - ACH Avesta Wedgewood
choice	CHOICE	2/6/2025	02-2025	Camden - Outgoing ACH	J-7227		0.00	67,072.13	748,173.86	ACH - Avesta Choice Wedgewood
choice	CHOICE	2/6/2025	02-2025	Reverse - posted backwards MR	J-7889	:Reversal of :	67,072.13	0.00	815,245.99	ACH - Avesta Choice Wedgewood
choice	CHOICE	2/6/2025	02-2025	Camden - Outgoing ACH	J-7892		67,072.13	0.00	882,318.12	ACH - Avesta Choice Wedgewood
choice	CHOICE	2/28/2025	02-2025	Camden - Outgoing ACH	J-7228		0.00	183,570.16	698,747.96	ACH - Avesta Choice Wedgewood
choice	CHOICE	2/28/2025	02-2025	Reverse - posted backwards MR	J-7890	:Reversal of :	183,570.16	0.00	882,318.12	ACH - Avesta Choice Wedgewood
choice	CHOICE	2/28/2025	02-2025	Camden - Outgoing ACH	J-7891		183,570.16	0.00	1,065,888.28	ACH - Avesta Choice Wedgewood
choice	CHOICE	3/28/2025	03-2025	Camden - Outgoing ACH	J-7963		73,747.61	0.00	1,139,635.89	ACH - Avesta Choice Wedgewood
choice	CHOICE	4/29/2025	04-2025	Camden - Outgoing ACH	J-9074		168,735.56	0.00	1,308,371.45	ACH - Avesta Choice Wedgewood
choice	CHOICE	5/29/2025	05-2025	Camden - Outgoing ACH	J-10229		85,697.22	0.00	1,394,068.67	ACH - Avesta Choice Wedgewood
choice	CHOICE	6/27/2025	06-2025	Camden - Outgoing ACH	J-10945		101,131.16	0.00	1,495,199.83	ACH - Avesta Choice Wedgewood
				Net Change=1,495,199.83			7,618,912.01	6,123,712.18	1,495,199.83	= Ending Balance =
1280-06-000				PID - Choice Dewitt					0.00	= Beginning Balance =
choice	CHOICE	4/7/2025	04-2025	Camden - Outgoing ACH	J-9073		506,592.98	0.00	506,592.98	ACH - Avesta Choice Dewitt
choice	CHOICE	5/19/2025	05-2025	Camden - Outgoing ACH	J-10228		418,434.44	0.00	925,027.42	ACH - Avesta Choice Dewitt
laahdc	Lewiston Auburn Area D	5/21/2025	05-2025	Curtis Thaxter Client Escrow Account (v0000 P-37046		LAAHDC 052	100.00	0.00	925,127.42	\$100 DEPOSIT DUE FOR CLOSING
choice	CHOICE	6/27/2025	06-2025	Camden - Outgoing ACH	J-10944		303,705.97	0.00	1,228,833.39	ACH - Avesta Choice Dewitt
				Net Change=1,228,833.39			1,228,833.39	0.00	1,228,833.39	= Ending Balance =
1280-09-000				PID - Martel School I					0.00	= Beginning Balance =
laahdc	Lewiston Auburn Area D	7/30/2024	07-2024	Reclass to PID 07.2024	J-3810		2,000.00	0.00	2,000.00	Martel Phase II Pre App Fee
laahdc	Lewiston Auburn Area D	7/30/2024	07-2024	Reclass to PID 07.2024	J-3810		551.66	0.00	2,551.66	Compliance Monitoring Martel School Demo
lha	Lewiston Housing Autho	7/30/2024	07-2024	Reclass to PID 07.2024	J-3811		700.00	0.00	3,251.66	Martel Phase 2 Dev Rev App
laahdc	Lewiston Auburn Area D	7/9/2024	08-2024	Acorn Engineering Inc (v0000147)	P-16465	2204	2,640.00	0.00	5,891.66	Professional services
laahdc	Lewiston Auburn Area D	7/9/2024	08-2024	Acorn Engineering Inc (v0000147)	P-16465	2204	2,655.00	0.00	8,546.66	Lha schematic design
laahdc	Lewiston Auburn Area D	7/9/2024	08-2024	Acorn Engineering Inc (v0000147)	P-16465	2204	3,230.00	0.00	11,776.66	Lha martel school redevelopment

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General Ledger

Period = Jan 2024-Jun 2025

Book = Accrual

Sort On =

Property	Property Name	Date	Period	Person/Description	Control	Reference	Debit	Credit	Balance	Remarks
laahdc	Lewiston Auburn Area D	8/7/2024	08-2024	Lawnguard Lawncare, Inc. (v0002196)	P-14554	53508	600.00	0.00	12,376.66	Clean up 7/18/24
laahdc	Lewiston Auburn Area D	8/7/2024	08-2024	Lawnguard Lawncare, Inc. (v0002196)	P-14554	53508	180.00	0.00	12,556.66	Clean up 6/8/24
laahdc	Lewiston Auburn Area D	8/23/2024	08-2024	St Laurent & Son (v0000137)	P-14371	LAAHDC Mari	178,500.00	0.00	191,056.66	Demo Abatement for Martel
laahdc	Lewiston Auburn Area D	8/27/2024	08-2024	Kleinfelder Construction Services Inc (v0000	P-16345	7788	212.95	0.00	191,269.61	138455
laahdc	Lewiston Auburn Area D	8/30/2024	08-2024	2114 unapplied allocations	J-1669		0.00	178,500.00	12,769.61	Martel School Development - City of Lewiston
lha	Lewiston Housing Autho	8/15/2024	08-2024	St Laurent & Son (v-137) Correct GL P-1419	J-1571	LAAHDC Mari	619,876.00	0.00	632,645.61	Martel Demo (GL 1280-10 > 1280-09)
laahdc	Lewiston Auburn Area D	6/17/2024	09-2024	Haley Ward (v0002155)	P-18465	202414838	2,000.00	0.00	634,645.61	Project 10708.005 Martel -- 2024 phase iesa udate
laahdc	Lewiston Auburn Area D	9/9/2024	09-2024	Acorn Engineering Inc (v0000147)	P-18464	2444	54.27	0.00	634,699.88	1244 - LHA Design Development -Martel School phase 2 --
laahdc	Lewiston Auburn Area D	9/9/2024	09-2024	Acorn Engineering Inc (v0000147)	P-18464	2444	791.41	0.00	635,491.29	8/12/2024 Craig Burgess Mileage Reimbursement
laahdc	Lewiston Auburn Area D	9/9/2024	09-2024	Acorn Engineering Inc (v0000147)	P-18464	2444	340.00	0.00	635,831.29	1244 - LHA Design Development -Martel School phase 2 --
laahdc	Lewiston Auburn Area D	9/9/2024	09-2024	Acorn Engineering Inc (v0000147)	P-18464	2444	1,653.75	0.00	637,485.04	8/10/2024 Am-Atelier Service Booklets and Plans for Site Plan
laahdc	Lewiston Auburn Area D	9/9/2024	09-2024	Acorn Engineering Inc (v0000147)	P-18464	2444	555.00	0.00	638,040.04	Project Manager 1244 - LHA Design Development -Martel School phase 2 --
laahdc	Lewiston Auburn Area D	9/9/2024	09-2024	Acorn Engineering Inc (v0000147)	P-18464	2444	220.00	0.00	638,260.04	Project Landscape Architect 1244 - LHA Design Development -Martel School phase 2 --
laahdc	Lewiston Auburn Area D	9/11/2024	09-2024	MaineHousing (MSHA) (v0002218)	P-16449	LAAHDC Mari	2,500.00	0.00	640,760.04	Principal 1244 - LHA Design Development -Martel School phase 2 --
laahdc	Lewiston Auburn Area D	9/11/2024	09-2024	MaineHousing (MSHA) (v0002218)	P-16449	LAAHDC Mari	1,000.00	0.00	641,760.04	PROFESSIONAL SERVICES - Design Engineer II
laahdc	Lewiston Auburn Area D	9/25/2024	09-2024	Owen Haskell, Inc. (v0002271)	P-18731	2023-214.2	400.00	0.00	642,160.04	LIHTC App Fee - Martel
lha	Lewiston Housing Autho	9/30/2024	09-2024	Reclass to PID 09.2024	J-3815		29,986.30	0.00	672,146.34	App fee - Martel
laahdc	Lewiston Auburn Area D	10/7/2024	10-2024	Acorn Engineering Inc (v0000147)	P-20946	2586	127.50	0.00	672,273.84	Job#:2023-214 L-A -- Deed description for 860
laahdc	Lewiston Auburn Area D	10/7/2024	10-2024	Acorn Engineering Inc (v0000147)	P-20946	2586	55.00	0.00	672,328.84	Martel Closing Legal Fees
laahdc	Lewiston Auburn Area D	10/7/2024	10-2024	Acorn Engineering Inc (v0000147)	P-20946	2586	382.50	0.00	672,711.34	Project Manager 0.750
laahdc	Lewiston Auburn Area D	10/7/2024	10-2024	Acorn Engineering Inc (v0000147)	P-20946	2586	110.00	0.00	672,821.34	Design Engineer 0.50
laahdc	Lewiston Auburn Area D	10/7/2024	10-2024	Acorn Engineering Inc (v0000147)	P-20946	2586	911.25	0.00	673,732.59	Project Manager
laahdc	Lewiston Auburn Area D	10/31/2024	10-2024	Platz Associates (v0002284)	P-21049	LAAHDC 103	217.00	0.00	673,949.59	Design Engineer 1.00
laahdc	Lewiston Auburn Area D	10/31/2024	10-2024	Platz Associates (v0002284)	P-21049	LAAHDC 103	1,960.00	0.00	675,909.59	Project Landscape Architect
laahdc	Lewiston Auburn Area D	10/31/2024	10-2024	Platz Associates (v0002284)	P-21049	LAAHDC 103	2,380.00	0.00	678,289.59	File 202428 Martel Phase II -- Reimbursables - 5 of fee
lha	Lewiston Housing Autho	10/17/2024	10-2024	Lawnguard Lawncare, Inc. (v0002196)	P-20947	53622	360.00	0.00	678,649.59	File 202428 Martel Phase II -- 8/1/2024 Daniel C. Moreno
laahdc	Lewiston Auburn Area D	8/9/2024	11-2024	Acorn Engineering Inc (v0000147)	P-23249	2328	0.01	0.00	678,649.60	File 202428 Martel Phase II -- 9/1/2024 Daniel C. Moreno
laahdc	Lewiston Auburn Area D	8/9/2024	11-2024	Acorn Engineering Inc (v0000147)	P-23249	2328	3,780.00	0.00	682,429.60	Clean Up Clean Up - Martel School
laahdc	Lewiston Auburn Area D	8/9/2024	11-2024	Acorn Engineering Inc (v0000147)	P-23249	2328	2,450.00	0.00	684,879.60	1244-LHA Schematic Design-Martel Redevelopment-Phase 2
laahdc	Lewiston Auburn Area D	8/9/2024	11-2024	Acorn Engineering Inc (v0000147)	P-23249	2328	1,684.42	0.00	686,564.02	DIFFERENCE BETWEEN PO AND INVOICE
laahdc	Lewiston Auburn Area D	8/9/2024	11-2024	Acorn Engineering Inc (v0000147)	P-23249	2328	17,314.99	0.00	703,879.01	1244-LHA Schematic Design-Martel Redevelopment-Phase 2
laahdc	Lewiston Auburn Area D	8/9/2024	11-2024	Acorn Engineering Inc (v0000147)	P-23249	2328	1,836.25	0.00	705,715.26	1244-LHA Schematic Design-Martel Redevelopment-Phase 2
laahdc	Lewiston Auburn Area D	1/5/2024	12-2024	Curtis Thaxter LLC (v0002094)	P-23951	147853	566.55	0.00	706,281.81	1244-LHA Schematic Design-Martel Redevelopment-Phase 2
laahdc	Lewiston Auburn Area D	4/8/2024	12-2024	Curtis Thaxter LLC (v0002094)	P-23956	148656	3,748.50	0.00	710,030.31	1244-LHA Schematic Design-Martel Redevelopment-Phase 2
laahdc	Lewiston Auburn Area D	5/2/2024	12-2024	Curtis Thaxter LLC (v0002094)	P-23952	148868	1,210.50	0.00	711,240.81	1244-LHA Schematic Design-Martel Redevelopment-Phase 2
laahdc	Lewiston Auburn Area D	6/7/2024	12-2024	Curtis Thaxter LLC (v0002094)	P-23953	149152	273.60	0.00	711,514.41	1244-LHA Schematic Design-Martel Redevelopment-Phase 2
laahdc	Lewiston Auburn Area D	7/8/2024	12-2024	Curtis Thaxter LLC (v0002094)	P-23957	149502	9,873.00	0.00	721,387.41	1244-LHA Schematic Design-Martel Redevelopment-Phase 2
laahdc	Lewiston Auburn Area D	9/9/2024	12-2024	Acorn Engineering Inc (v0000147)	P-25730	2444.1	4,077.90	0.00	725,465.31	1244-LHA Schematic Design-Martel Redevelopment-Phase 2
laahdc	Lewiston Auburn Area D	12/31/2024	12-2024	Recognize revenue for City of Lewiston Cont	J-6335		178,500.00	0.00	903,965.31	1244 - LHA Design Development -Martel School phase 2 --
laahdc	Lewiston Auburn Area D	10/28/2024	01-2025	Summit Geoengineering Services, Inc (v0000	P-29180	24181-1	3,500.00	0.00	907,465.31	PROFESSIONAL SERVICES - Design Engineer II
laahdc	Lewiston Auburn Area D	10/28/2024	01-2025	Summit Geoengineering Services, Inc (v0000	P-29180	24181-1	2,000.00	0.00	909,465.31	Reclass City of Lewiston contribution for Martel School
laahdc	Lewiston Auburn Area D	10/28/2024	01-2025	Summit Geoengineering Services, Inc (v0000	P-29180	24181-1	600.00	0.00	910,065.31	Martel -- Testing Analysis Report
laahdc	Lewiston Auburn Area D	10/28/2024	01-2025	Summit Geoengineering Services, Inc (v0000	P-29180	24181-1				Martel -- Coordination Layout Logging
laahdc	Lewiston Auburn Area D	10/28/2024	01-2025	Summit Geoengineering Services, Inc (v0000	P-29180	24181-1				Martel -- Utility Subcontractor

(.all)
General Ledger
Period = Jan 2024-Jun 2025
Book = Accrual
Sort On =

Property	Property Name	Date	Period	Person/Description	Control	Reference	Debit	Credit	Balance	Remarks
laahdc	Lewiston Auburn Area D	10/28/2024	01-2025	Summit Geoengineering Services, Inc (v0000162)	P-29180	24181-1	3,000.00	0.00	913,065.31	Martel -- Subsurface Explorations Equipment
laahdc	Lewiston Auburn Area D	12/31/2024	01-2025	Platz Associates (v0002284)	P-27401	LAAHDC PLA	45,000.00	0.00	958,065.31	File 202319 Martel
laahdc	Lewiston Auburn Area D	1/17/2025	01-2025	Maine State Housing Authority (v0000162)	P-26377	Martel 01172	5,800.00	0.00	963,865.31	MaineLand Appraisal Consultants for Martel
laahdc	Lewiston Auburn Area D	2/28/2025	02-2025	RC Acorn Engineering to PID - Martel	J-7692		5,307.50	0.00	969,172.81	RC Acorn Engineering Inv #2914 01.13.25 to PID
laahdc	Lewiston Auburn Area D	2/28/2025	02-2025	RC MSHA 4% LIHTC to PID	J-7693		2,000.00	0.00	971,172.81	RC MH Martel Phase II 4% LIHTC
laahdc	Lewiston Auburn Area D	2/6/2025	03-2025	Acorn Engineering Inc (v0000147)	P-31982	3084	277.50	0.00	971,450.31	Project manager
laahdc	Lewiston Auburn Area D	2/6/2025	03-2025	Acorn Engineering Inc (v0000147)	P-31982	3084	300.00	0.00	971,750.31	Design engineer
laahdc	Lewiston Auburn Area D	2/6/2025	03-2025	Acorn Engineering Inc (v0000147)	P-31982	3084	1,788.75	0.00	973,539.06	Project landscape architect
laahdc	Lewiston Auburn Area D	2/6/2025	03-2025	Acorn Engineering Inc (v0000147)	P-31982	3084	412.50	0.00	973,951.56	Project landscape architect
laahdc	Lewiston Auburn Area D	3/10/2025	03-2025	Acorn Engineering Inc (v0000147)	P-32002	3187	750.00	0.00	974,701.56	project landscape architetc
laahdc	Lewiston Auburn Area D	3/10/2025	03-2025	Acorn Engineering Inc (v0000147)	P-32002	3187	323.75	0.00	975,025.31	Senior project manager
laahdc	Lewiston Auburn Area D	4/1/2025	04-2025	MaineHousing (MSHA) (v0002218)	P-33950	LAAHDC 040	2,500.00	0.00	977,525.31	App Fee
laahdc	Lewiston Auburn Area D	4/1/2025	04-2025	MaineHousing (MSHA) (v0002218)	P-33950	LAAHDC 040	1,000.00	0.00	978,525.31	LIHTC Fee
laahdc	Lewiston Auburn Area D	4/11/2025	05-2025	Curtis Thaxter LLC (v0002094)	P-36767	152650	759.50	0.00	979,284.81	Lewiston Development GP LLC Martel School Apartments Phase II I P check availability of name emails to/from M
laahdc	Lewiston Auburn Area D	3/20/2025	06-2025	Platz Associates (v0002284)	P-39431	202319-01	25,000.00	0.00	1,004,284.81	Schematic Design
laahdc	Lewiston Auburn Area D	3/20/2025	06-2025	Platz Associates (v0002284)	P-39431	202319-01	25,475.00	0.00	1,029,759.81	Design Development
laahdc	Lewiston Auburn Area D	3/20/2025	06-2025	Platz Associates (v0002284)	P-39431	202319-01	25,000.00	0.00	1,054,759.81	Construction Documents
laahdc	Lewiston Auburn Area D	4/7/2025	06-2025	Acorn Engineering Inc (v0000147)	P-39432	3274	8,316.25	0.00	1,063,076.06	Martel -- 1244-LHA Design Development & Architecture services
laahdc	Lewiston Auburn Area D	4/21/2025	06-2025	Platz Associates (v0002284)	P-39437	202319-02	20,000.00	0.00	1,083,076.06	Design development
laahdc	Lewiston Auburn Area D	4/21/2025	06-2025	Platz Associates (v0002284)	P-39437	202319-02	35,000.00	0.00	1,118,076.06	Construction documents
laahdc	Lewiston Auburn Area D	4/21/2025	06-2025	Platz Associates (v0002284)	P-39437	202319-02	15,541.50	0.00	1,133,617.56	Remits building code surcharge
laahdc	Lewiston Auburn Area D	5/8/2025	06-2025	Acorn Engineering Inc (v0000147)	P-39439	3398	13,873.75	0.00	1,147,491.31	Martel
laahdc	Lewiston Auburn Area D	6/30/2025	06-2025	AP Accrual - 06.2025 :Reversed by J-11040	J-11039		21,215.25	0.00	1,168,706.56	Accrue Platz Associates #784-2941 9.30.2024
Net Change=1,168,706.56							1,347,206.56	178,500.00	1,168,706.56	= Ending Balance =

1280-09-002				PID - Martel School II				0.00 = Beginning Balance =		
laahdc	Lewiston Auburn Area D	4/21/2025	06-2025	Platz Associates (v0002284)	P-39436	202428-01	300.00	0.00	300.00	ACCT 202428 -- Bill mclaughlin
laahdc	Lewiston Auburn Area D	4/21/2025	06-2025	Platz Associates (v0002284)	P-39436	202428-01	700.00	0.00	1,000.00	ACCT 202428 -- Daniel moreno
laahdc	Lewiston Auburn Area D	4/21/2025	06-2025	Platz Associates (v0002284)	P-39436	202428-01	1,827.50	0.00	2,827.50	ACCT 202428 -- Morgan
laahdc	Lewiston Auburn Area D	4/21/2025	06-2025	Platz Associates (v0002284)	P-39436	202428-01	141.37	0.00	2,968.87	ACCT 202428 -- reimbursables
laahdc	Lewiston Auburn Area D	5/6/2025	06-2025	Curtis Thaxter LLC (v0002094)	P-39441	152857	66.00	0.00	3,034.87	ACCT 49691 -- Service rendered
laahdc	Lewiston Auburn Area D	6/9/2025	06-2025	Curtis Thaxter LLC (v0002094)	P-39167	153112	513.00	0.00	3,547.87	INVOICE 153112 Martel School Phase II Services rendered through 05/31/2025
laahdc	Lewiston Auburn Area D	6/30/2025	06-2025	AP Accrual - 06.2025 :Reversed by J-11040	J-11039		1,275.75	0.00	4,823.62	Accrue Platz Associates #202428-02 6.17.25
Net Change=4,823.62							4,823.62	0.00	4,823.62	= Ending Balance =

1280-10-000				DNU PID - Martel School				0.00 = Beginning Balance =		
lha	Lewiston Housing Autho	8/15/2024	08-2024	St Laurent & Son (v0000137)	P-14197	LAAHDC Mari	619,876.00	0.00	619,876.00	Martel Demo
lha	Lewiston Housing Autho	8/15/2024	08-2024	St Laurent & Son (v-137) Correct GL P-1419	J-1571	LAAHDC Mari	0.00	619,876.00	0.00	Martel Demo (GL 1280-10 > 1280-09)
Net Change=0.00							619,876.00	619,876.00	0.00	= Ending Balance =

1280-11-000				PID - Ramada				0.00 = Beginning Balance =		
laahdc	Lewiston Auburn Area D	7/30/2024	07-2024	Reclass to PID 07.2024	J-3810		2,000.00	0.00	2,000.00	Ramada Pre-App Fee

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General Ledger

Period = Jan 2024-Jun 2025

Book = Accrual

Sort On =

Property	Property Name	Date	Period	Person/Description	Control	Reference	Debit	Credit	Balance	Remarks
laahdc	Lewiston Auburn Area D	8/8/2024	08-2024	Cushman & Wakefield Of Massachusetts, Inc	P-16457	24-27001-90	5,450.00	0.00	7,450.00	24-27001-900950 Ramada appraisal report
laahdc	Lewiston Auburn Area D	9/9/2024	09-2024	Curtis Thaxter LLC (v0002094)	P-18475	150629	2,230.00	0.00	9,680.00	Professional Services Rendered - Consult On Option. Consult
laahdc	Lewiston Auburn Area D	9/11/2024	09-2024	MaineHousing (MSHA) (v0002218)	P-16451	LAAHDC Rarr	1,000.00	0.00	10,680.00	On Option Agreements Begin Work On Same Review Of
laahdc	Lewiston Auburn Area D	9/11/2024	09-2024	MaineHousing (MSHA) (v0002218)	P-16451	LAAHDC Rarr	2,500.00	0.00	13,180.00	Ramada App Fee
laahdc	Lewiston Auburn Area D	10/10/2024	09-2024	Emerald Hospitality LLC (v0000166)	P-18729	LAAHDC RAM	10,000.00	0.00	23,180.00	Ramada LIHTC App Fee
laahdc	Lewiston Auburn Area D	9/30/2024	01-2025	Platz Associates (v0002284)	P-26442	LAAHDC 0931	26,598.25	0.00	49,778.25	Acquisition Escrow - Ramada
laahdc	Lewiston Auburn Area D	2/28/2025	02-2025	RC MSHA 4% LIHTC to PID	J-7693		2,000.00	0.00	51,778.25	File 202422 Ramada-Professional servics 09/30/2024
laahdc	Lewiston Auburn Area D	4/1/2025	04-2025	MaineHousing (MSHA) (v0002218)	P-33952	LAAHDC 040	1,000.00	0.00	52,778.25	RC MH Ramada 4% LIHTC
laahdc	Lewiston Auburn Area D	4/1/2025	04-2025	MaineHousing (MSHA) (v0002218)	P-33952	LAAHDC 040	2,500.00	0.00	55,278.25	LIHTC Fee - Arbor Village - Ramada
laahdc	Lewiston Auburn Area D	4/11/2025	06-2025	Curtis Thaxter LLC (v0002094)	P-39433	152647	6,402.98	0.00	61,681.23	App Fee - Arbor Village-Ramada
laahdc	Lewiston Auburn Area D	5/6/2025	06-2025	Curtis Thaxter LLC (v0002094)	P-39442	152854	3.00	0.00	61,684.23	RAMADA
laahdc	Lewiston Auburn Area D	5/6/2025	06-2025	Curtis Thaxter LLC (v0002094)	P-39442	152854	30.00	0.00	61,714.23	ACCT 49691 -- Ramada -- Filing/recording fees
Net Change=61,714.23							61,714.23	0.00	61,714.23	ACCT 49691 -- Ramada -- Corporate document retrieval
										= Ending Balance =

1280-12-000			PID - Soleil I					0.00 = Beginning Balance =		
lha	Lewiston Housing Autho	7/30/2024	07-2024	Reclass to PID 07.2024	J-3811		2,000.00	0.00	2,000.00	Soleil Apts Phase 1 Pre App Fee
lha	Lewiston Housing Autho	7/30/2024	07-2024	Reclass to PID 07.2024	J-3811		2,000.00	0.00	4,000.00	Soleil Apts Phase 2 Pre App Fee
lha	Lewiston Housing Autho	8/30/2024	08-2024	Reclass To PID 08.2024	J-3812		5,559.37	0.00	9,559.37	Terradyn Consult Kaplan Thompson Architect
lha	Lewiston Housing Autho	8/30/2024	08-2024	Reclass To PID 08.2024	J-3812		2,000.00	0.00	11,559.37	Supplemental Services Kaplan Thompson Architects
laahdc	Lewiston Auburn Area D	9/11/2024	09-2024	MaineHousing (MSHA) (v0002218)	P-16450	LAAHDC Sole	2,500.00	0.00	14,059.37	Soleil Apts Phase 1 LIHTC App Fee
laahdc	Lewiston Auburn Area D	9/11/2024	09-2024	MaineHousing (MSHA) (v0002218)	P-16450	LAAHDC Sole	1,000.00	0.00	15,059.37	Soleil Apts Phase 1 App Fee
laahdc	Lewiston Auburn Area D	6/12/2024	01-2025	Kaplan Thompson Architects (v0002184)	P-28954	20240607-LH	16,261.26	0.00	31,320.63	Kaplan Thompson Architects
laahdc	Lewiston Auburn Area D	8/2/2024	01-2025	Kaplan Thompson Architects (v0002184)	P-28955	20240802-LH	14,589.17	0.00	45,909.80	Proj:LHA1 Choice 2 --inv20240802-LHA1 -- consulants
laahdc	Lewiston Auburn Area D	9/27/2024	01-2025	Kaplan Thompson Architects (v0002184)	P-28956	20240927-LH	10,233.55	0.00	56,143.35	Project LHA1--Terradyn consultants llc
laahdc	Lewiston Auburn Area D	9/27/2024	01-2025	Kaplan Thompson Architects (v0002184)	P-28956	20240927-LH	4,579.20	0.00	60,722.55	Project LHA1--Terradyn consultants llc
laahdc	Lewiston Auburn Area D	9/27/2024	01-2025	Kaplan Thompson Architects (v0002184)	P-28956	20240927-LH	181.25	0.00	60,903.80	Project LHA1--Supplemental services
laahdc	Lewiston Auburn Area D	9/27/2024	01-2025	Kaplan Thompson Architects (v0002184)	P-28956	20240927-LH	437.60	0.00	61,341.40	Project LHA1--Supplemental services
laahdc	Lewiston Auburn Area D	9/27/2024	01-2025	Kaplan Thompson Architects (v0002184)	P-28956	20240927-LH	27,750.75	0.00	89,092.15	Project LHA1--Schematic design
laahdc	Lewiston Auburn Area D	4/1/2025	04-2025	MaineHousing (MSHA) (v0002218)	P-33951	LAAHDC 040	1,000.00	0.00	90,092.15	LIHTC Fee - Soleil Phase 1
laahdc	Lewiston Auburn Area D	4/1/2025	04-2025	MaineHousing (MSHA) (v0002218)	P-33951	LAAHDC 040	2,500.00	0.00	92,592.15	App Fee - Soleil Phase 1
laahdc	Lewiston Auburn Area D	4/11/2025	06-2025	Curtis Thaxter LLC (v0002094)	P-39434	152649	416.50	0.00	93,008.65	61 Ash
lha	Lewiston Housing Autho	5/9/2025	06-2025	Kaplan Thompson Architects (v0002184)	P-39438	20250509-LH	693.00	0.00	93,701.65	Terradyn Consultants LLC Request Number /438 18 Apr 2025 Additional Services Drawings for Public Works Database
Net Change=93,701.65							93,701.65	0.00	93,701.65	= Ending Balance =

1280-12-002			PID - Soleil II					0.00 = Beginning Balance =		
laahdc	Lewiston Auburn Area D	6/26/2025	06-2025	MaineHousing (MSHA) (v0002218)	P-39563	LAAHDC 0621	2,000.00	0.00	2,000.00	Pre Application Fee
Net Change=2,000.00							2,000.00	0.00	2,000.00	= Ending Balance =

1280-15-000			PID - 104 Park Street					0.00 = Beginning Balance =		
104p	104 Park	5/16/2025	06-2025	SRL Architects (v0002328)	P-39440	1900	187.50	0.00	187.50	Permit Drawings
104p	104 Park	5/16/2025	06-2025	SRL Architects (v0002328)	P-39440	1900	62.50	0.00	250.00	Permit Drawings
104p	104 Park	5/16/2025	06-2025	SRL Architects (v0002328)	P-39440	1900	125.00	0.00	375.00	Permit Drawings

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General Ledger

Period = Jan 2024-Jun 2025

Book = Accrual

Sort On =

Property	Property Name	Date	Period	Person/Description	Control	Reference	Debit	Credit	Balance	Remarks
104p	104 Park	5/16/2025	06-2025	SRL Architects (v0002328)	P-39440	1900	687.50	0.00	1,062.50	Permit Drawings
104p	104 Park	5/16/2025	06-2025	SRL Architects (v0002328)	P-39440	1900	625.00	0.00	1,687.50	Lha Office Layout Revisions
104p	104 Park	5/16/2025	06-2025	SRL Architects (v0002328)	P-39440	1900	62.50	0.00	1,750.00	Lha Office Layout Revisions
104p	104 Park	5/16/2025	06-2025	SRL Architects (v0002328)	P-39440	1900	312.50	0.00	2,062.50	Lha Office Layout Revisions
104p	104 Park	5/16/2025	06-2025	SRL Architects (v0002328)	P-39440	1900	437.50	0.00	2,500.00	104 Park Measuring And Conceptual Design
104p	104 Park	5/16/2025	06-2025	SRL Architects (v0002328)	P-39440	1900	562.50	0.00	3,062.50	104 Park Measuring And Conceptual Design
104p	104 Park	5/16/2025	06-2025	SRL Architects (v0002328)	P-39440	1900	625.00	0.00	3,687.50	104 Park Measuring And Conceptual Design
104p	104 Park	5/16/2025	06-2025	SRL Architects (v0002328)	P-39440	1900	125.00	0.00	3,812.50	104 Park Measuring And Conceptual Design
104p	104 Park	5/16/2025	06-2025	SRL Architects (v0002328)	P-39440	1900	375.00	0.00	4,187.50	104 Park St Plan Revisions
104p	104 Park	5/16/2025	06-2025	SRL Architects (v0002328)	P-39440	1900	42.12	0.00	4,229.62	4/23/25 Mileage For Client Meeting On Site 72 Miles X 0.585
104p	104 Park	5/16/2025	06-2025	SRL Architects (v0002328)	P-39440	1900	62.50	0.00	4,292.12	Permit Drawings
Net Change=4,292.12							4,292.12	0.00	4,292.12	= Ending Balance =

10,981,359.58 6,922,088.18

Payment Register

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Period: From 06/2025 to 06/2025

Check #	Check	Bank Code	Payee Code	Payee Name	Check Date	Post Month	Payment Method	Payable	Invoice #	Property	Amount	Notes
Control								Control#				
85371	K-16728	lhaop	v0000229	Jennifer Boardman	6/11/2025	06-2025	Check	P-38985	1013	lha	1,210.00	Consulting 06/02/2025 - 06/08/2025
								P-38772	1011	lha	1,260.00	Consulting 5/19/25-5/25/25
								P-38812	1012	lha	1,303.20	Consulting 5/26/25-6/01/25
Total 85371											3,773.20	
85374	K-16731	lhaop	v0002020	AFSCME Council 93	6/11/2025	06-2025	Check					
								P-38814	.HA AFSCME 062'	lha	509.08	Union Dues 05/01/25-05/31/25
Total 85374											509.08	
85378	K-16735	lhaop	v0002047	BDO	6/11/2025	06-2025	Check					
								P-38802	002459446	lha	1,842.50	ACCT 0379675 -- Accounting and Consulting 1280329
Total 85378											1,842.50	
85379	K-16736	lhaop	v0002061	Budget Document Technology	6/11/2025	06-2025	Check					
								P-38768	IN576495	lha	293.37	ACCT LHA01 -- Contract MA7044-02 -- Contract base rate charge for the 06/01/2025 to 05/31/2026 billing period
Total 85379											293.37	
85442	K-16799	lhaop	v0002138	FP Mailing Solutions	6/11/2025	06-2025	Check					
								P-38787	RI106654391	lha	120.00	ACCT 600089851 -- POSTBASE VISION PSD COMMERCIAL UNLIMITED RESETS POSTBASE RATEGUARD 5-15LB PSD ALLOCATED MAINTENANCE VISION COST ACCOUNTS VISION OPERATOR MGMT
Total 85442											120.00	
85444	K-16801	lhaop	v0002174	The Iserv Company LLC	6/11/2025	06-2025	Check					
								P-38825	65125	lha	62.56	ACCT 2-29716 -- Assist customers in setting up and configuring their Azure
								P-38929	65121	lha	680.00	ACCT 2-29716 -- AV deployments Servers and Workstations
								P-38825	65125	lha	312.81	ACCT 2-29716 -- Azure Cloud Infrastructure Services - May
								P-38864	65130	lha	250.25	ACCT 2-29716 -- Barracuda Impersonation Protection
								P-38864	65130	lha	6.50	ACCT 2-29716 -- Barracuda Impersonation Protection - Bill June service period for May additions. Increased quantity billing to 77 on this 6/1/25 invoice for the July service period and going forward.
								P-38825	65125	lha	7.67	ACCT 2-29716 -- Carrier Surcharge - Dedicated
								P-38826	65126	lha	7.67	ACCT 2-29716 -- Carrier Surcharge - Dedicated
								P-38826	65126	lha	255.71	ACCT 2-29716 -- Iserv High Speed Coax - SI - 600x35 - 3 Static IPs
								P-38825	65125	lha	255.71	ACCT 2-29716 -- Iserv High Speed Coax-SI-600x35-3 Static IPs
								P-38929	65121	lha	110.50	ACCT 2-29716 -- KnowBe4
								P-38864	65130	lha	261.80	ACCT 2-29716 -- Mail Queue Product - Barracuda Email filtering
								P-38864	65130	lha	6.80	ACCT 2-29716 -- Mail Queue Product - Bill June service period for May additions. Increased quantity billing to 77 on this 6/1/25 invoice for the July service period and going forward.
								P-38824	65120	lha	25.00	ACCT 2-29716 -- managed Camera - Full Service - Lewiston Corporate
								P-38825	65125	lha	75.00	ACCT 2-29716 -- Managed Firewall
								P-38826	65126	lha	75.00	ACCT 2-29716 -- Managed Firewall
								P-38929	65121	lha	300.00	ACCT 2-29716 -- Managed Server
								P-38827	65122	lha	30.00	ACCT 2-29716 -- Managed WiFi Access Point
								P-38825	65125	lha	45.00	ACCT 2-29716 -- Managed WiFi Access Points
P-38929	65121	lha	3,960.00	ACCT 2-29716 -- Managed Workstations								
P-38929	65121	lha	232.50	ACCT 2-29716 -- Password Management								
P-38752	64597	lha	1,150.00	Acct 2-29716 -- Remote support								
Total 85444											8,110.48	
85445	K-16802	lhaop	v0002187	L.P. Poirier & Son Inc.	6/11/2025	06-2025	Check					
								P-38748	12128	lha	174.82	May Contract Payment
Total 85445											174.82	
85446	K-16803	lhaop	v0002192	Lanit	6/11/2025	06-2025	Check					
								P-38811	8337	lha	35.00	Cloud Services For Users Services For Current Month
Total 85446											35.00	
85448	K-16805	lhaop	v0002202	Littlefield Solar LLC	6/11/2025	06-2025	Check					
								P-38734	LEWIS-34	lha	64.53	ACCT 35013014754 -- Mar 1 - Mar 31 2025
Total 85448											175.47	
											240.00	
85450	K-16807	lhaop	v0002246	NAPA Auburn	6/11/2025	06-2025	Check					
								P-38788	512652	lha	7.38	ACCT 43850 -- 1 qt hpgear oil 80 90
								P-38788	512652	lha	20.60	ACCT 43850 -- 13749- seal
								P-38788	512652	lha	14.76	ACCT 43850 -- 15 in excatfit rear
								P-38788	512652	lha	29.42	ACCT 43850 -- 18442-nos seal
								P-38788	512652	lha	20.60	ACCT 43850 -- 22680a- seal
Total 85450											92.76	
85451	K-16808	lhaop	v0002266	On-Call Services, Inc.	6/11/2025	06-2025	Check					
								P-38762	92108	lha	129.95	ACCT 101175 -- Account Maintenance
								P-38762	92108	lha	12.50	ACCT 101175 -- Line Fee Your Toll Free Forwarding Number
								P-38762	92108	lha	7.50	ACCT 101175 -- Message Delivery - Fax Email Pager Text
								P-38762	92108	lha	417.96	ACCT 101175 -- Unit Total Messages Dial-Outs Patches
Total 85451											567.91	
85452	K-16809	lhaop	v0002269	OTS Leasing	6/11/2025	06-2025	Check					
								P-38783	39323834	lha	427.14	LHA-Contract 020-1888121-000 -- Standard Payment
								P-38783	39323834	lha	317.65	LHA-Contract 020-1888121-000 -- Usage For Color Images
Total 85452											744.79	
85453	K-16810	lhaop	v0002300	RHR Smith & Company	6/11/2025	06-2025	Check					

Payment Register

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Period: From 06/2025 to 06/2025

Check #	Check	Bank Code	Payee Code	Payee Name	Check Date	Post Month	ayment Methor	Payable	Invoice #	Property	Amount	Notes
Control								Control#				
Total 85453								P-38765	2025-1603	lha	750.00	Preparation of Form 990N for Oak Park HPC for the year ended June 30 2024
											750.00	
85456	K-16813	lhaop	v0002342	The Home Depot Pro	6/11/2025	06-2025	Check					
								P-38705	865955140	lha	119.48	ACCT 514562 -- 12 M18 FUEL HACKZALL TOOL ONLY
								P-38705	865955140	lha	229.00	ACCT 514562 -- 12 MKE M18 FUEL 6 1 2 CIRC SAW TOOL
								P-38705	865955140	lha	349.00	ACCT 514562 -- 12 MKE M18 FUEL HAMMER DRILL IMPACT KI
								P-38705	865955140	lha	179.52	ACCT 514562 -- 12 MKE M18 XC6.0 2PK STARTER KIT
								P-38705	865955140	lha	15.97	ACCT 514562 -- HUSKY BASIN WRENCH
								P-38705	865955140	lha	13.27	ACCT 514562 -- HUSKY LOCK NUT WRENCH
Total 85456											906.24	
85461	K-16818	lhaop	v0002385	Yardi Systems Inc	6/11/2025	06-2025	Check					
								P-38981	4879042	lha	2.50	CHECKscan Transactions, 05/2025- 5 Transaction
								P-39009	4888951	lha	42.60	Full Service PAYscan Transactions, 05/2025- 71 Transaction
Total 85461											45.10	
85468	K-16884	lhaop	v0002051	Becky Cobb	6/18/2025	06-2025	Check					
								P-38813	0863607	lha	1,240.00	May 2025 -- 86 Lisbon Trash and Cleaning
Total 85468											1,240.00	
85487	K-16903	lhaop	v0002079	City of Lewiston - Utility Services Division	6/18/2025	06-2025	Check					
								P-39117	1005672	lha	15.00	STORM FEE
Total 85487											15.00	
85491	K-16907	lhaop	v0002191	Language Line Services	6/18/2025	06-2025	Check					
								P-39097	11616363	lha	113.98	ACT# 9020523025 Other
								P-39097	11616363	lha	828.00	ACT# 9020523025 Over the phone interpretation
								P-39097	11616363	lha	192.00	ACT# 9020523025 Over the phone interpretation - 523
								P-39097	11616363	lha	28.00	ACT# 9020523025 Over the phone interpretation - DNH
Total 85491											1,161.98	
85494	K-16910	lhaop	v0002298	ResiDesk, Inc.	6/18/2025	06-2025	Check					
								P-38767	:DLEWISTON-006	lha	283.00	Residesk Per Units May 27 - Jun 27 2025
Total 85494											283.00	
85496	K-16912	lhaop	v0002338	City Of Lewiston	6/18/2025	06-2025	Check					
								P-39016	313325	lha	5,160.00	Oak St Parking Garage
Total 85496											5,160.00	
85498	K-16914	lhaop	v0002342	The Home Depot Pro	6/18/2025	06-2025	Check					
								P-39101	867710931	lha	10.88	INV 867710931 HD0002000625 1 REPLACEMNT FLUSH VALVE FOR MANSFIEL
								P-39101	867710931	lha	139.92	INV 867710931 HD495275 7 LOCTITE POWER GRAB HEAVY DUTY 9 OZ
								P-39101	867710931	lha	2.13	INV 867710931 HD654840 8 14OZ PLUMBERS PUTTY STA-PUT
Total 85498											152.93	
85500	K-16916	lhaop	v0002366	Unitil	6/18/2025	06-2025	Check					
								P-39155	0719500-06/09/2	lha	90.32	Acct 5010719500 USAGE 18--05/06/25-06/05/25--47 Avon St
Total 85500											90.32	
85503	K-17003	lhaop	v0000051	Maine Municipal Employees Health Trust (M	6/24/2025	06-2025	Check					
								P-39200	LHA MMEHT 0625	lha	4,034.29	Dental
								P-39200	LHA MMEHT 0625	lha	64,302.92	Health
								P-39200	LHA MMEHT 0625	lha	330.90	Life
								P-39200	LHA MMEHT 0625	lha	375.78	Vision
Total 85503											69,043.89	
85504	K-17004	lhaop	v0000089	DP Flores Inc	6/24/2025	06-2025	Check					
								P-39239	732006	lha	4.75	Acadia Afscme June Admin Lewiston Housing Authority 1 Part. 4.75
								P-39239	732006	lha	99.90	June Flex Accounts Admin Fee Lewiston Housing Authority-Weekly 18 Part 5.55 June Qte Admin Fee
								P-39239	732006	lha	14.25	Katahdin Afscme June Admin Lewiston Housing Authority 3 Part. 4.75
								P-39239	732006	lha	9.50	Katahdin June Admin Lewiston Housing Authority 2 Part. 4.75
								P-39239	732006	lha	4.75	Lewiston Housing Authority 1 Part. 4.75
								P-39239	732006	lha	4.75	N/A 1 Part. 4.75
								P-39239	732006	lha	61.75	Pemaquid Afscme June Admin Lewiston Housing Authority 13 Part. 4.75
								P-39239	732006	lha	71.25	Pemaquid June Admin Lewiston Housing Authority 15 Part. 4.75
Total 85504											270.90	
85508	K-17008	lhaop	v0002061	Budget Document Technology	6/24/2025	06-2025	Check					
								P-39224	IN577393	lha	124.98	Contract base rate charge for the 06/01/2025 to 08/31/2025 billing period
								P-39224	IN577393	lha	399.41	Contract Overage charge for the 03/01/2025 to 05/31/2025 Overage period
								P-39224	IN577393	lha	17.30	Usage Fee
Total 85508											541.69	
85509	K-17009	lhaop	v0002062	Building Controls LLC	6/24/2025	06-2025	Check					
								P-39233	17298	lha	110.00	ACCT 1030 -- Base Labor Charge-includes first 30 minutes
								P-39233	17298	lha	10.00	ACCT 1030 -- Battery inspection check age condition perform load test voltage test
								P-39233	17298	lha	300.00	ACCT 1030 -- Fire alarm control panel inspection check switches lamps operation display condition access test reports online anytime at BuildingReports.com
								P-39233	17298	lha	24.00	ACCT 1030 -- Fire sprinkler system alarm or supervisory switch functional test if practical may be simulated no water flow
								P-39230	17300	lha	4.00	ACCT 1030 -- Maine battery recycling fee

Payment Register

lha

Period: From 06/2025 to 06/2025

Check #	Check	Bank Code	Payee Code	Payee Name	Check Date	Post Month	Payment Method	Payable	Invoice #	Property	Amount	Notes
Control								Control#				
								P-39233	17298	lha	1.00	ACCT 1030 -- Maine battery recycling fee
								P-39230	17300	lha	256.00	ACCT 1030 -- Power-Sonic 12 Volt 8.0 Amp. Hr. rechargeable sealed Lead-acid battery F1 terminals 5.94L x 2.56W x 3.72H 151mm L x 65mm W x 95mm H
								P-39233	17298	lha	64.00	ACCT 1030 -- Power-Sonic 12 Volt 8.0 Amp. Hr. rechargeable sealed Lead-acid battery F1 terminals 5.94L x 2.56W x 3.72H 151mm L x 65mm W x 95mm H
Total 85509											769.00	
85510 K-17010 lhaop v0002073 Casella Recycling 6/24/2025 06-2025 Check								P-39222	2575041	lha	55.00	ACCT KX-02210 3 -- 5/31/25 64 Gal Conf Dest
								P-39222	2575041	lha	100.00	ACCT KX-02210 3 -- 5/31/25 Conf Consoles
Total 85510											155.00	
85511 K-17011 lhaop v0002074 Central Maine Power Company 6/24/2025 06-2025 Check								P-39175	716002353821	lha	158.89	Acct 3501-3014-754 USAGE 1280 -- 050825-060625 -- 47 Avon
Total 85511											158.89	
85514 K-17014 lhaop v0002074 Central Maine Power Company 6/24/2025 06-2025 Check								P-39178	704002434147	lha	375.52	Acct 3001-3501-603 USAGE 2647 -- 050925-060925 -- 86 Lisbon
Total 85514											375.52	
85534 K-17034 lhaop v0002176 J.C. Ehrlich 6/24/2025 06-2025 Check								P-39251	78711226	lha	50.00	ACCT 1371930 -- 86 Lisbon --PEST CONTROL MAINTENANCE
Total 85534											50.00	
85535 K-17035 lhaop v0002207 Maine Auto Service 6/24/2025 06-2025 Check								P-39223	100792	lha	18.01	ACCT 4257024035 -- 2025 Kia Carnival -- labor
								P-39223	100792	lha	171.08	ACCT 4257024035 -- 2025 Kia Carnival -- part
								P-39223	100792	lha	0.77	ACCT 4257024035 -- 2025 Kia Carnival -- shop supply
Total 85535											189.86	
85536 K-17036 lhaop v0002266 On-Call Services, Inc. 6/24/2025 06-2025 Check								P-39234	92250	lha	129.95	ACCT 101175 -- ACCOUNT MAINTENANCE
								P-39234	92250	lha	12.50	ACCT 101175 -- LINE FEE YOUR TOLL FREE FORWARDING NUMBER
								P-39234	92250	lha	7.50	ACCT 101175 -- MESSAGE DELIVERY - FAX EMAIL PAGER TEXT
								P-39234	92250	lha	355.86	ACCT 101175 -- UNIT TOTAL MESSAGES DIAL-OUTS PATCHS
Total 85536											505.81	
85539 K-17039 lhaop v0002327 Sprague Operating Resources LLC Lockbox 6/24/2025 06-2025 Check								P-39204	71280342	lha	12.87	ACCT 72005413 5/6/25-6/5/25
								P-39204	71280342	lha	5.82	ACCT 72005413 Finance Charge
Total 85539											18.69	
85542 K-17042 lhaop v0002361 Unifirst Corporation 6/24/2025 06-2025 Check								P-39253	1040572612	lha	11.00	ACCT 1413346 -- Defe charge fixed
								P-39253	1040572612	lha	2.25	ACCT 1413346 -- Energy surcharge
								P-39253	1040572612	lha	25.90	ACCT 1413346 -- Mat 3X10 great imp2.0
								P-39253	1040572612	lha	5.03	ACCT 1413346 -- Mat 3X5 great imp2.0
								P-39253	1040572612	lha	12.52	ACCT 1413346 -- Mat 4X6 great imp2.0
								P-39218	1040568068	lha	11.00	DEFE Charge Fixed
								P-39218	1040568068	lha	2.25	Energy surcharge
								P-39218	1040568068	lha	5.03	MAT-3X5 GREAT IMP 2.0
								P-39218	1040568068	lha	38.42	MAT-4X6 GREAT IMP 2.0
								P-39231	1040570128	lha	2.25	Unifirst Corporation Service Charge
								P-39219	1040567951	lha	2.25	Unifirst Corporation Surcharge
								P-39219	1040567951	lha	246.07	Unifirst Corporation Uniforms
								P-39231	1040570128	lha	292.52	Unifirst Corporation Uniforms
Total 85542											656.49	
85543 K-17043 lhaop v0002366 Unifil 6/24/2025 06-2025 Check								P-39294	5021075501 061	lha	109.76	ACCT 5021075501 USAGE 27 -- 5/7/25-6/6/25 -- 86 Lisbon St
Total 85543											109.76	
85544 K-17044 lhaop v0002372 Verizon Connect Fleet USA LLC 6/24/2025 06-2025 Check								P-39220	356000066083	lha	27.08	ACCT 100000112722
Total 85544											27.08	
85545 K-17045 lhaop v0002373 Verizon Wireless 6/24/2025 06-2025 Check								P-39327	6115788258	lha	246.65	ACCT 442408240-00001 -- 5/12/25-6/11/25
Total 85545											246.65	
85546 K-17046 lhaop v0002385 Yardi Systems Inc 6/24/2025 06-2025 Check								P-39026	4891553	lha	1,095.00	YASC Registration, 06/2025- 1 Units
Total 85546											1,095.00	
85549 K-17154 lhaop v0000229 Jennifer Boardman 6/27/2025 06-2025 Check								P-39557	1015	lha	1,003.20	6/16/25-6/22/25
Total 85549											1,003.20	
85580 K-17185 lhaop v0002086 Consolidated Communications 6/27/2025 06-2025 Check								P-39393	119323106331 06	lha	176.09	ACCT 119 323 1063 31
Total 85580											176.09	

Payment Register

Iha

Period: From 06/2025 to 06/2025

Check #	Check	Bank Code	Payee Code	Payee Name	Check Date	Post Month	Payment Method	Payable	Invoice #	Property	Amount	Notes
Control								Control#				
85584	K-17189	Ihaop	v0002299	ResMan LLC	6/27/2025	06-2025	Check	P-39472	RSM275896	Iha	30.00	ACCT RSM-000043586-000000000
Total 85584											30.00	
85589	K-17194	Ihaop	v0002338	City Of Lewiston	6/27/2025	06-2025	Check	P-39559	15127	Iha	12.40	ACCT 7 -- Unleaded Fuel
Total 85589											12.40	
85592	K-17236	Ihaop	v0002385	Yardi Systems Inc	6/27/2025	06-2025	Check	P-39585	4829556-1	Iha	30,566.00	ACCT 100113692 -- Annual License Fee 2025-2026 -- payment 1
Total 85592											30,566.00	
85594	K-17238	Ihaop	v0002067	Cambridge Housing Authority	6/27/2025	06-2025	Check	P-39532	024-10 LEWISTO	Iha	225.00	Deputy Director of PD - Planning - Matt Zajac
								P-39533	024-11 LEWISTO	Iha	135.00	Deputy Director of PD - Planning - Matt Zajac
								P-39534	024-12 LEWISTO	Iha	360.00	Deputy Director of PD - Planning - Matt Zajac
								P-39532	024-10 LEWISTO	Iha	125.00	DIFFERENCE BETWEEN PO AND INVOICE
								P-39535	7 - LEWISTON HC	Iha	1,575.00	Principal Margaret Donnelly Moran
								P-39532	024-10 LEWISTO	Iha	500.00	Principal - Margaret Donnelly Moran
								P-39532	024-10 LEWISTO	Iha	3,500.00	Project Manager - Chris Moyer
								P-39533	024-11 LEWISTO	Iha	1,680.00	Project Manager - Chris Moyer
								P-39534	024-12 LEWISTO	Iha	1,680.00	Project Manager - Chris Moyer
								P-39535	7 - LEWISTON HC	Iha	800.00	Senior Project Manager Matthew Zajac
Total 85594											10,580.00	
Grand Total											142,890.40	

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 7/1/2023, and ending 6/30/2024	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input checked="" type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Lewiston-Auburn Area Housing Development Corporation Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 86 Lisbon Street, P.O. Box 361 City or town State ZIP code Lewiston ME 04240 Foreign country name Foreign province/state/county Foreign postal code
D Employer identification number 01-0462712	
E Telephone number (207) 783-1423	
G Gross receipts \$ 396,741	
F Name and address of principal officer: Christopher Kilmurry 86 Lisbon Street, P.O. Box 361, Lewiston, ME 04240	
H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
J Website: N/A	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	
L Year of formation: 1983	
M State of legal domicile: ME	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: To organize, develop, and financially assist or manage projects, programs, and services providing affordable home ownership or rentals to low income, elderly, and/or handicapped individuals and families.
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3 Number of voting members of the governing body (Part VI, line 1a) 3 6
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 6
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a) 5 0
	6 Total number of volunteers (estimate if necessary) 6
	7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0
b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b	
Revenue	8 Contributions and grants (Part VIII, line 1h) 221,890 39,311
	9 Program service revenue (Part VIII, line 2g) 291,067 311,984
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 5,609 21,605
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 5,785 23,841
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 524,351 396,741
	Expenses
14 Benefits paid to or for members (Part IX, column (A), line 4) 0 0	
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) 0 0	
16a Professional fundraising fees (Part IX, column (A), line 11e) 0 0	
b Total fundraising expenses (Part IX, column (D), line 25) 0	
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) 800,258 1,439,838	
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) 800,258 1,439,838	
19 Revenue less expenses. Subtract line 18 from line 12 -275,907 -1,043,097	
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 6,234,149 3,009,101
	21 Total liabilities (Part X, line 26) 5,220,674 3,056,649
	22 Net assets or fund balances. Subtract line 21 from line 20 1,013,475 -47,548

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer Christopher Kilmurry	Date Executive Director			
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name Danielle N O'Neill	Preparer's signature Danielle N O'Neill	Date 7/21/2025	Check <input type="checkbox"/> if self-employed	PTIN P02481791
	Firm's name RHR Smith & Company, CPA's	Firm's EIN 04-3383155			
	Firm's address 3 Old Orchard Road, Buxton, ME 04093	Phone no. (207) 929-4606			
	May the IRS discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

Part III**Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☐

1	Briefly describe the organization's mission: Lewiston-Auburn Area Housing Development Corporation (LAAHDC) was formed to organize, develop, and financially assist or manage projects, programs and services providing affordable home ownership or rentals to low income, elderly and/or handicapped individuals and families. LAAHDC is a Component Unit of Lewiston Housing Authority (LHA).	
2	Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," describe these new services on Schedule O.	
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," describe these changes on Schedule O.	
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.	
4a	(Code:) (Expenses \$ 500,914 including grants of \$) (Revenue \$) Low income housing at 292 Bates St., 30 River St., and 31 River St. in Lewiston, Maine. Developed in cooperation with Lewiston Housing Authority, the Corporation has 24 units of Low Income Housing.	
4b	(Code:) (Expenses \$ 24,955 including grants of \$) (Revenue \$) LAAHDC provides office space for programs operated by non-profit programs and community organizations. The first floor of 292 Bates street is used for various community functions, including community police functions. The kitchen is used by Promise Early Education Center (formerly Androsscogin Head Start) to prepare meals for it's child service programs.	
4c	(Code:) (Expenses \$ 169,364 including grants of \$) (Revenue \$) Two programs Housing Navigator and Homeless HUB. Housing Navigator, program to work with families experiencing or at risk of homelessness to find and maintain housing. Homeless HUB, program to improve the homeless response system across the state.	
4d	Other program services (Describe on Schedule O.) (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)	
4e	Total program service expenses 695,233	

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9 X	
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a X	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	X
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II.</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV.</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV.</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV.</i>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M.</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	38	X

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V. ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.	1a	22
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Yes No

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X	
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	3b				
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X	
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X	
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c				
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b				
7	Organizations that may receive deductible contributions under section 170(c).					
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b				
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g				
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h				
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8				
9	Sponsoring organizations maintaining donor advised funds.					
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a				
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b				
10	Section 501(c)(7) organizations. Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	Section 501(c)(12) organizations. Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a				
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	Section 501(c)(29) qualified nonprofit health insurance issuers.					
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X	
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b				
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15			X	
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X	
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17				

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI. ☒ [X]

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a 6		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b Enter the number of voting members included on line 1a, above, who are independent	1b 6		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X	
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official.	15a	X
b Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records
 Christopher Kilmurry (207) 333-3939
 86 Lisbon Street, Lewiston, ME 04240

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

 Check if Schedule O contains a response or note to any line in this Part VII ☐
Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Craig Saddlemire President	1.00 0.00	X		X				0		
(2) Jon Hussey Treasurer	1.00 0.00	X		X				0		
(3) Azenaide Pedro Director	1.00 0.00	X						0		
(4) Marc Pellerin Director	1.00 0.00	X						0		
(5) Sarah Cash Secretary	1.00 0.00	X		X				0		
(6) Linda Scott Director	1.00 0.00	X						0		
(7) Steve Wallace Director	1.00 0.00	X						0		
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								0	0	0
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								0	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual.</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual.</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person.</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII. ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	0			
	b	Membership dues	1b	0			
	c	Fundraising events	1c	0			
	d	Related organizations	1d	0			
	e	Government grants (contributions)	1e	0			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	39,311			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 0			
	h	Total. Add lines 1a-1f		39,311			
Program Service Revenue				Business Code			
	2a	Dwelling Rental	531110	165,368	165,368		
	b	Non-Dwelling Rental	531120	146,616	146,616		
	c	Other Tenant Income	531190	0			
	d			0			
	e			0			
	f	All other program service revenue		0			
g	Total. Add lines 2a-2f		311,984				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		21,605			21,605
	4	Income from investment of tax-exempt bond proceeds		0			
	5	Royalties		0			
	6a	Gross rents	(i) Real	(ii) Personal			
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c	0	0		
	d	Net rental income or (loss)		0			
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
					0	0	
	b	Less: cost or other basis and sales expenses	7b	0	0		
	c	Gain or (loss)	7c	0	0		
	d	Net gain or (loss)		0			
	8a	Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18					
			8a	0			
	b	Less: direct expenses	8b	0			
c	Net income or (loss) from fundraising events		0				
9a	Gross income from gaming activities. See Part IV, line 19						
		9a	0				
b	Less: direct expenses	9b	0				
c	Net income or (loss) from gaming activities		0				
10a	Gross sales of inventory, less returns and allowances						
		10a	0				
b	Less: cost of goods sold	10b	0				
c	Net income or (loss) from sales of inventory		0				
Miscellaneous Revenue				Business Code			
	11a			0			
	b			0			
	c			0			
	d	All other revenue		23,841	23,841		
e	Total. Add lines 11a-11d		23,841				
12	Total revenue. See instructions.			396,741	335,825	0	21,605

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☒

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0			
2	Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	0		0	
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	0			
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9	Other employee benefits	0			
10	Payroll taxes	0			
11	Fees for services (nonemployees):				
a	Management	17,463	17,463		
b	Legal	35,437		35,437	
c	Accounting	3,500		3,500	
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	0			
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	90,129	65,875	24,254	
12	Advertising and promotion	0			
13	Office expenses	0			
14	Information technology	0			
15	Royalties	0			
16	Occupancy	206,643	206,643		
17	Travel	0			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	0			
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	126,419	126,419	0	0
23	Insurance	105,610	105,610		
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a	Repairs and Maintenance	62,242	62,242		
b	Grant Expenses	103,489	103,489		
c	Bad Debt Expense	-6,167		-6,167	
d	Fire Protection	7,492	7,492		
e	All other expenses	687,581		687,581	
25	Total functional expenses. Add lines 1 through 24e	1,439,838	695,233	744,605	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X. ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	2,441,395	1	296,280
	2 Savings and temporary cash investments	12,902	2	12,319
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	6,491	4	38,584
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	0	8	
	9 Prepaid expenses and deferred charges	9,496	9	21,126
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 4,011,210		
	b Less: accumulated depreciation	10b 1,370,418		
		3,763,865	10c	2,640,792
	11 Investments—publicly traded securities	0	11	0
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
15 Other assets. See Part IV, line 11	0	15	0	
16 Total assets. Add lines 1 through 15 (must equal line 33)	6,234,149	16	3,009,101	
Liabilities	17 Accounts payable and accrued expenses	463,190	17	739,096
	18 Grants payable	0	18	
	19 Deferred revenue	1,851,101	19	4,262
	20 Tax-exempt bond liabilities	0	20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	11,481	21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	
	23 Secured mortgages and notes payable to unrelated third parties	2,894,902	23	2,300,972
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	0	25	12,319
	26 Total liabilities. Add lines 17 through 25	5,220,674	26	3,056,649
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	276,808	27	-680,726
	28 Net assets with donor restrictions	736,667	28	633,178
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds	0	29	
	30 Paid-in or capital surplus, or land, building, or equipment fund	0	30	
	31 Retained earnings, endowment, accumulated income, or other funds	0	31	
	32 Total net assets or fund balances.	1,013,475	32	-47,548
33 Total liabilities and net assets/fund balances.	6,234,149	33	3,009,101	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	396,741
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,439,838
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,043,097
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,013,475
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-17,926
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	-47,548

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input checked="" type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

Lewiston-Auburn Area Housing Development Corporation

Employer identification number

01-0462712

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations 0
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total					0	0

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990) 2023

HTA

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	323,618	75,350	64,480	60,390	39,311	563,149
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add lines 1 through 3	323,618	75,350	64,480	60,390	39,311	563,149
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						563,149

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	323,618	75,350	64,480	60,390	39,311	563,149
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	117	0	0	5,609	21,605	27,331
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	0	8,893	19,702	5,785	23,841	58,221
11 Total support. Add lines 7 through 10						648,701
12 Gross receipts from related activities, etc. (see instructions)					12	1,370,922
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	86.81%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	93.27%
16a 33 1/3% support test—2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test—2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						0
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 Total. Add lines 1 through 5	0	0	0	0	0	0
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support (Subtract line 7c from line 6.)						0

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6	0	0	0	0	0	0
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	0	0	0	0	0	0
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
13 Total support. (Add lines 9, 10c, 11, and 12.)	0	0	0	0	0	0
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	0.00%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	0.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	0.00%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	0.00%

- 19a 33 1/3% support tests—2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐
- b 33 1/3% support tests—2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	<input type="checkbox"/>	The organization satisfied the Activities Test. Complete line 2 below.
b	<input type="checkbox"/>	The organization is the parent of each of its supported organizations. Complete line 3 below.
c	<input type="checkbox"/>	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).
2 Activities Test. Answer lines 2a and 2b below.		
a		Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
b		Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a		Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .
b		Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.
2a		
2b		
3a		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4	0	0
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	0	0

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d	0	0
e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3	0	0
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	0	0
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	0	0
6 Multiply line 5 by 0.035.	6	0	0
7 Recoveries of prior-year distributions	7	0	0
8 Minimum Asset Amount (add line 7 to line 6)	8	0	0

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		0
2 Enter 0.85 of line 1.	2		0
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		0
4 Enter greater of line 2 or line 3.	4		0
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		0

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required— <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7 0
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9 0
10	Line 8 amount divided by line 9 amount	10 0.000

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6			0
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required— <i>explain in Part VI</i>). See instructions.			
3	Excess distributions carryover, if any, to 2023			
a	From 2018	0		
b	From 2019	0		
c	From 2020	0		
d	From 2021	0		
e	From 2022	0		
f	Total of lines 3a through 3e	0		
g	Applied to underdistributions of prior years		0	
h	Applied to 2023 distributable amount			0
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.	0		
4	Distributions for 2023 from Section D, line 7: \$ 0			
a	Applied to underdistributions of prior years		0	
b	Applied to 2023 distributable amount			0
c	Remainder. Subtract lines 4a and 4b from line 4.	0		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		0	
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			0
7	Excess distributions carryover to 2024. Add lines 3j and 4c.	0		
8	Breakdown of line 7:			
a	Excess from 2019	0		
b	Excess from 2020	0		
c	Excess from 2021	0		
d	Excess from 2022	0		
e	Excess from 2023	0		

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Electronic Filing Only

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

Lewiston-Auburn Area Housing Development Corporation

Employer identification number

01-0462712

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply). <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of open space <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Preservation of a certified historic structure	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year	
4 Number of states where property subject to conservation easement is located	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.	
(i) Revenue included on Form 990, Part VIII, line 1	\$
(ii) Assets included in Form 990, Part X	\$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.	
a Revenue included on Form 990, Part VIII, line 1	\$
b Assets included in Form 990, Part X	\$

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2023

HTA

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

	Amount
1c Beginning balance	0
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	0

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☒ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	0	0	0	0	0
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	0	0	0	0	0

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %

b Permanent endowment _____ %

c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations

(ii) Related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	216,735		216,735
b Buildings	0	3,724,862	1,332,592	2,392,270
c Leasehold improvements	0	60,973	29,602	31,371
d Equipment	0	8,640	8,224	416
e Other	0	0	0	0
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)).				2,640,792

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives	0	
(2) Closely held equity interests	0	
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B)).	0	

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, line 13, col. (B)).	0	

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B)).	0

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
(2) Tenant Security Deposits	12,319
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)).	12,319

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII . . . ☒

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	396,741
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	396,741
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	396,741

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	1,439,838
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	1,439,838
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	1,439,838

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part IV Line 2b Security deposit liability held payable to tenants upon moving out; this

is inclusive of interest earned on the cash held in escrow.

Part X Line 2 The Corporation is exempt from federal income taxes under Section 501(c)(3)

of the Internal Revenue Code and applicable state law. The accounting standards on

accounting for uncertainty in income taxes address the determination of whether tax

benefits claimed or expected to be claimed on a tax return should be recorded in the

financial statements. Under that guidance, the Corporation may recognize the tax benefit

from an uncertain tax position only if it is more likely than not that the tax position

will be sustained on examination by taxing authorities based on the technical merits of

the position. Examples of tax positions include the tax-exempt status of the Corporation

and various positions related to the potential sources of unrelated business taxable

income. The tax benefits recognized in the financial statements from a tax position are

measured based on the largest benefit that has a greater than 50% likelihood of being

Part XIII Supplemental Information *(continued)*

realized upon ultimate settlement. Management believes that there were no potential sources of unrelated business taxable income subject to tax for the year ended June 30, 2024. Accordingly, no provision for income taxes has been made. The Corporation files its forms 990 in the U.S. federal jurisdiction and the office of the state's attorney general for the State of Maine. The Corporation is generally no longer subject to examination by the Internal Revenue Service for years before 2020.

Electronic Filing Only

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

Lewiston-Auburn Area Housing Development Corporation

Employer identification number

01-0462712

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table 0

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2023

HTA

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1					
2					
3					
4					
5					
6					
7					

Part IV	Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.
----------------	--

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

Lewiston-Auburn Area Housing Development Corporation

Employer identification number

01-0462712

Form 990, Part VI, Section C, Line 19: Documents are available for inspection upon request.

Form 990, Part VI, Section A, Line 3: Management functions are designated to staff of Lewiston

Housing Authority, parent of Lewiston-Auburn Area Housing Development Corporation.

Lewiston-Auburn Area Housing Development Corporation is a Component Unit of Lewiston Housing

Authority.

Form 990, Part VI, Section A, Line 7b: Decisions on behalf of Lewiston-Auburn Area Housing

Development Corporation (LAAHDC) are occasionally made by the Board of Commissioners of the

Lewiston Housing Authority, parent of LAAHDC, LAAHDC is a Component Unit of Lewiston Housing

Authority.

Form 990, Part VI, Section B, Line 11b: Form 990 is reviewed by the Controller and Board

Finance Committee and signed by the Executive Director.

Form 990, Part IX, Section B, Line 11g: Maintenance Service Fee \$42,687; Software/Consulting

\$2,153; Accounting/Payroll Fees \$195

Name of the organization

Employer identification number

Lewiston-Auburn Area Housing Development Corporation

01-0462712

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SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

Lewiston-Auburn Area Housing Development Corporation

Employer identification number

01-0462712

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) -----					
(2) -----					
(3) -----					
(4) -----					
(5) -----					
(6) -----					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) Lewiston Housing Authority 01-0273274 86 Lisbon Street Lewiston, ME 04240	Affordable Housing	ME	501(A)		N/A		X
(2) Oak Park Housing Preservation Corp 22-3200986 86 Lisbon Street Lewiston, ME 04240	Housing Preservation and Development	ME	501(c)(3)	7	Lewiston Housing		X
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

HTA

Schedule R (Form 990) 2023

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) B Street Community Center Condominium 86 Lisbon Street Lewiston, ME 04240	Rental Property	ME	Lewiston Housi	C Corp			73.40%		X
(2) 81 Ash Street Inc 27-2346618 86 Lisbon Street Lewiston, ME 04240	Housing Development	ME	Lewiston Housi	C Corp			100.00%		X
(3)									
(4)									
(5)									
(6)									
(7)									

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	X
b Gift, grant, or capital contribution to related organization(s)	1b	X
c Gift, grant, or capital contribution from related organization(s)	1c	X
d Loans or loan guarantees to or for related organization(s)	1d	X
e Loans or loan guarantees by related organization(s)	1e	X
f Dividends from related organization(s)	1f	X
g Sale of assets to related organization(s)	1g	X
h Purchase of assets from related organization(s)	1h	X
i Exchange of assets with related organization(s)	1i	X
j Lease of facilities, equipment, or other assets to related organization(s)	1j	X
k Lease of facilities, equipment, or other assets from related organization(s)	1k	X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X
o Sharing of paid employees with related organization(s)	1o	X
p Reimbursement paid to related organization(s) for expenses	1p	X
q Reimbursement paid by related organization(s) for expenses	1q	X
r Other transfer of cash or property to related organization(s)	1r	X
s Other transfer of cash or property from related organization(s)	1s	X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
(1) Lewiston Housing Authority	q	0	
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) _____													
(2) _____													
(3) _____													
(4) _____													
(5) _____													
(6) _____													
(7) _____													
(8) _____													
(9) _____													
(10) _____													
(11) _____													
(12) _____													
(13) _____													
(14) _____													
(15) _____													
(16) _____													

Part VII**Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

Electronic Filing Only



Property Management and Rental Assistance Report

Submitted by Hollie Sprague

July 2025

Property Management:

Occupancy:

Owned: 94%

(please note the percentage takes into account units not re-rented for Choice)

Managed: 92%

Make ready average- Managed 16 days (unit turns were not completed or completed prior to board report submission)

Make ready average- Owned: 21 days

Wedgewood lease up:

Six buildings have been completed but only a total of forty-five apartments have been completed at Wedgewood. A total of thirty-nine families has moved in. An additional six families have been approved, some of which will move in before the end of the month while the others are waiting for the historic building to open, which is expected in late July or early August.

The sixth building, 101 Pine Street, has had a delay and units are not able to be occupied.

Property Updates:

Meadowview:

Seniors Plus Meals Tuesdays- 30-40 residents per meal

Bingo Thursday Nights- 12-30 residents per week

Hannaford food deliveries- 2-3x monthly- 20-30 residents depending on week

Penquis Foster Grandparent program held an informational session with 5 residents attending

Gauvreau Place:

The monthly food pantry had 11 in attendance and Ashley Medina from Maine Community Integration attended and was able to connect with residents and plans to attend other events at the property.

Healy Terrace:

The monthly food pantry had 10 residents attend. The pantry is held twice a month. Seniors Plus held a Medicare informational session, and 5 residents attended.

Resident Success Team updates:

Food Security Program

4 pantries held at various properties and 61 residents attended

1 sharing table (Healy Terrace)

550 Trinity lunches were served for 28 participants

14 requests for emergency food boxes

1 request for household and personal hygiene supplies

(207) 783-1423 | PO Box 361, Lewiston, Maine 04243 | www.lewistonhousing.org



4 requests for emergency/ supplemental pet food
23 commodity food boxes (CSFP) were delivered
40 Senior Farm Share Deliveries (6/20 1st delivery of the season)

New referrals – 2 New Trinity referrals to receive daily lunches

Community Partner Collaborations:

- Trinity Jubilee- Donations both to and from this partner, throughout the month, to serve the community, assist with senior lunch nutrition and distribute to LHA residents
- Kommunity Kritters- Pet food, pet supplies and household cleaning supplies donated to LHA
- B Street Health Center- Elizabeth Montes- Nadeau, Health Access Navigator attends CHOICE Food Pantries and engages with residents who may need assistance with their health needs.

Volunteers:

- 5 Volunteers from John F. Murphy Life Center assist with delivering Trinity Meals 2-3 days per week
- 1 Volunteer from Garther to Grow delivers Trinity Meals one day per week
- 4 Volunteers from John F. Murphy Life Center assist staff with hosting pantries at rotating communities, offering engagement and enrichment for residents
- 3 Resident Volunteers - BST for CSFP food boxes, BSSH for Maine Senior Farm Share, Healy Terrace for Sharing Table

CHOICE

Educational Liaison

A Choice high school student was able to obtain their first job at the Lewiston Rec Department with assistance from the educational liaison coordinator.

Staff continue to work with families on engagement and sign their kids up for summer and fall activities through the Lewiston Rec department.

CAPABLE

OAHP/CAPABLE HUD

4 participants in progress.

OAHP/CAPABLE Maine Housing

8 participants in progress

Several participants have reported feeling safer in their homes and are grateful for the program. A few repairs that have been completed in the homes included replacing smoke detectors and railings, installing grab bars, replacing electrical outlets and fixing ramps and steps to the home entrances.

FYI (Foster to Youth Program)

There has been an increase in FYI applications submitted by community partners and DHHS. There are 4 vouchers being utilized and are waiting on 1 new voucher request to be approved by HUD. There are 3 applications being reviewed and gathering documentation to approve. Once they are approved, LHA will request an additional 3 FYI vouchers from HUD.

YMCA @ Hillview

467 meals served

388 attended summer program

67 of unduplicated youth attended the summer program

5 new enrollments

6 Community Partnerships

Summer Food Service began the last week of June, and 95 children were served.

The Hillview Family Engagement event on 6/18/25 was a huge success. The Lewiston Housing Resident Success Team partnered with the YMCA to host this event. We tracked 62 youths in attendance, several of whom were accompanied by a parent/caregiver. There were many children that we were unable to track due to the volume of children coming in and out of the building (inside due to weather). Attendees were treated to games, prizes, music, food and drinks and FREE giveaway tables.

Bates Senior Housing - CCI Portfolio:

13 residents attended the monthly food pantry and 12 attended the Seniors Plus lunch.

Rental Assistance Program:**Staffing:**

The Rental Assistance Dept is happy to welcome the new Rental Assistance Manager Rachel Curtis.

Housing Choice Vouchers:

There are approximately 1613 applications on the section 8 waiting list, along with 4 MSV currently issued and 8 port ins. 44 MSV applicants have been contacted, and staff are working with the applicants to gather the necessary documents to issue MSV.

1 bedroom = 2

2 bedrooms = 2

3 bedrooms = 0

4 bedrooms = 0

Landlord incentive totals:

The landlord incentive program continues to be utilized strongly in the community. Totals so far:

Security deposit: \$261,385.00

Landlord incentives: \$385,000.00

Landlord incentives MSV: \$10,000.00

Damage Reimbursement: \$55,641.29.29

Vacancy Claims \$9274.33

Housing Assistance Payments Program

Housing Choice Voucher and Mod Rehab

Contract Status for July 2025

	Grand Total	SRO	1 BR	2BR	3 BR	4 BR	5+ BR
Total Authorized Vouchers	1544						
Tenant Based Vouchers	1267						
Project Based Vouchers	112						
Mainstream Vouchers	139						
Emergency Housing Vouchers	10						
Foster Youth Vouchers	3						
Vash Vouchers	8						
Tenant Protection Vouchers	5						
Total Active Vouchers	1115						
Total Active Tenant Based Vouchers	851						
Tenant Based Vouchers Temporarily Inactive	44						
Total Active Project Based Vouchers	85						
Total Active Mainstream Vouchers	116						
Total Active Emergency Housing Vouchers	10						
Mod Rehab Contracts Authorized	114						
Contract in Effect	104						
Total Active MainStream Vouchers Ported Out	10						
Portable Tenant Vouchers Ported In	0						
Portable Tenant Vouchers Ported Out	34						

Vash Vouchers Issued	0						
EHV Vouchers Issued	0						
Tenant Protection Vouchers Issued	0						
FYI Vouchers Issued	0						
Main Stream Vouchers Issued	4						
Tenant Based Vouchers Issued	0						

MAKE READY REPORT

UNITS #'s (Property)	Started	Completed	Days
M.V. (243)	7/1	7/11	10
M.V. (281)	7/2		
M.V. (303)	7/8	7/10	2
M.V. (122)	7/16		
BST. (2-C)	6/9	6/26	17
BST. (5-C)	6/10	7/18	39
BST. (4-N)	6/10	7/17	38 Tenant passed away in unit
H.V. (15-6)	6/23		
H.V. (3-2)	6/24		
H.V. (9-4)	7/7		
H.V. (5-6)	6/9	7/3	24
Ox Fam (29 cross St) #1	6/30		
Gauvreau (209)	6/27		
Gauvreau (307)	6/26	7/9	14
Gauvreau (407)	6/26	7/1	6
Gauvreau (303)	7/1	7/17	17
Healy Terrace (5)	6/17	7/8	21
31 River St. (8)	6/5		
30 River St (8)	7/21		
Stonybrook Housing (4)	5/31	6/23	24
Stonybrook Housing (3)	6/9	6/26	17

LEWISTON HOUSING AUTHORITY INSPECTION REPORT July 2025	PRE-OCCUPANCY	ANNUAL	SPECIAL	RE-INSPECTIONS	
<u>SECTION 8 EXSISTING</u>	1	85	4	46	
TOTALS	1	85	4	46	136
<u>MOD. REHAB</u>					
162, 164 BARTLETT STREET					
ST. MARY'S					
TOTALS					
SUB TOTALS	1	85	4	46	136
	TOTAL OF ALL INSPECTIONS				136

Property	Unit	Unit Type	BR	Date Available	Days Vac.	Occ.	Status
bsh	306	bsh1x1	1	5/11/2025	50	vacant	Processing waitlist and 2 applicants
blwa	8	blwa1x1	1	2/10/2025	103	vacant	M/I 07.10
gvp	207	GVP 1x1	1	5/9/2025	52	vacant	Approved MI 7.24
gvp	209	gvp1x1	1			vacant	Pending State for MSHA unit
gvp	307	gvp1x1	1			vacant	Pending State for MSHA unit
gvp	407	gvp1x1	1			vacant	Processing Waitlist and 2 applicants
oxfam	29-1	Oxfam3x1	3	7/14/2025	4	vacant	Processing waitlist and 4 applicants
oxfam	399-2	oxfam1x1	1	3/2/2024	468	vacant	Processing waitlist and 1 applicant
oxfam	16-FR-2	oxfam3x1	3	6/6/2025	30	vacant	Processing waitlist and 4 applicants
oxfam	24-FR-12	oxfam2x1	2	9/10/2024	288	vacant	Processing waitlist and 3 applicants
oxfam	NOR-12	oxfam3x1	3	2/6/2025	276	vacant	Processing VAWA applicant
oxfam	FAR-7	oxfam2x1	2	4/23/2025	57	vacant	Processing waitlist and 1 applicant going to compliance
sbh	4	sbh1x1	1	5/19/2025	42	vacant	PM Processing one applicant
sbh	3	sbh1x1	1	5/25/2025	36	vacant	Processing waiting list and 1 applicant
suph	408-1	suh1x1	1	4/14/2025	77	vacant	Processing waitlist and 3 applicants
suph	138-1	suh1x1	1			Notice given	Processing waitlist and 3 applicants
mdh	13	mdh0x1	0	3/13/2025	114	vacant	PM Processing one applicant

Property	Unit	Unit Type	BR	Date Available	Days Vac.	Occ.	Status
bst	2-u	bst0x1	0	12/6/2024	57	vacant	Processing waitlist & 5 apps
bst	4-d	bst1x1	1	3/3/2025	119	vacant	Pending Transfer
bst	1-c	bst1x1	1	4/9/2025	74	vacant	M/I 07/03/2025
bst	4-U	bst0x1	0	5/8/2025	54	vacant	Processing waitlist & 5 apps
bst	2-C	bst1x1	1	5/28/2025	31	vacant	Processing waitlist & 5 apps
bst	3-B	bst1x1	1	6/2/2025	28	vacant	Processing waitlist & 5 apps
bst	5-C	bst1x1	1	6/6/2025	24	vacant	Processing waitlist & 5 apps
bst	4N	bst0x1	0	7/18/2025	0	vacant	Processing waitlist & 5 apps
hta	207	hta1x1	1	1/3/2025	184	vacant	Applicant in final stages
hta	203	hta1x1	1	6/13/2025	17	vacant	Processing waitlist & 8 apps
hta	107	hta1x1	1	6/17/2025	17	vacant	Processing waitlist & 8 apps
hta	5	hta1x1	1	6/17/2025	17	vacant	Processing waitlist & 8 apps
hva	3-2	hva3x1	3	6/17/2025	17	vacant	Processing waitlist & 4 apps
hva	8-8	hva2x1	2	5/9/2025	52	vacant	MI 07/08/2025
hva	4-6	hva3x1	3	5/12/2025	49	vacant	Processing waitlist & 4 apps
hva	5-6	hva3x1	3	6/2/2025	58	vacant	Held for CHOICE resident
hva	9-4	hva2x1	2	1/29/2024	149	vacant	Held for CHOICE resident
riv	31-8	riv2x1	2	6/15/2025	17	vacant	PM processing transfer
riv	30-8	riv2x1	2	7/15/2025	3	vacant	Processing waitlist
mka	11	mka1x1	1	8/19/2025	0	vacant	Processing 3 applicants
mka	4	mka1x1	1	1/31/2025	150	vacant	Processing 3 applicants
mka	23	mka1x1	1	3/8/2025	114	vacant	Processing 3 applicants
mva	141	mva1x1	1	7/25/2025	0	vacant	Processing 9 applicants
mva	402	mva0x1	0	5/20/2025	38	vacant	Processing 9 applicants
mva	491	mva0x1	0	6/15/2025	15	vacant	PM processing transfer
mva	281	mva0x1	0	7/2/2025	21	vacant	Processing 9 applicants

Kaydenz Kitchen Shelter Business Plan

1. Operations Overview

Kaydenz Kitchen Shelter will operate a low-barrier, 24/7 emergency shelter in Lewiston, Maine, providing accommodations for individuals aged 18 and older who are experiencing homelessness. The shelter's mission is to offer warm, safe, and dignified living conditions, paired with supportive services that help individuals achieve long-term housing stability. The shelter will provide three meals a day, hygiene access, housing navigation, case management, and referral services.

The shelter will be designed to accommodate between 40 to 60 beds and serve approximately 100 to 120 individuals annually in its first phase. It will operate year-round, including weekends and holidays. The shelter will be housed in a centrally located, ADA-compliant, 10,000+ square foot facility under contract, and the goal is to be operational by winter 2025/2026.

2. Management and Staffing

The leadership team of Kaydenz Kitchen Shelter brings over 30 years of combined experience in homeless services. Staffing will expand as the shelter occupancy increases from 40 to 60 beds. The following key roles will ensure smooth and effective operations:

- **Managing Director (1 FTE):** Oversees day-to-day operations and long-term strategic planning, working closely with the Board of Directors and supervising the Shelter Director.
- **Administrative Director (1 FTE):** Manages financial planning, fundraising, and strategic direction, overseeing the Program Director.
- **Shelter Director (1 FTE):** Ensures 24/7 coverage and maintains a trauma-informed, safe environment. Responsible for staff management, crisis response, and daily operations of the shelter.
- **Program Director (1 FTE):** Oversees case management, transitional housing, outreach services, and referrals. Ensures that residents receive necessary support to transition to stable housing.
- **Shelter Staff (12.8 FTE):** Monitors the shelter, de-escalates conflicts, and coordinates with local law enforcement when necessary.

The total projected staffing costs, including benefits, are \$1.07 million annually.

3. Security and Safety

At Kaydenz Kitchen Shelter, ensuring the safety of our residents and staff is a top priority. We are committed to creating a secure environment that also aligns with trauma-informed care principles, recognizing the need to support both physical safety and emotional well-being. To maintain a secure space, the shelter will be equipped with both indoor and outdoor security cameras and lighting, helping to monitor activity around the clock.

All staff will be trained in de-escalation techniques and mental health first aid, empowering them to manage challenging situations with compassion and care. Regular walkthroughs and perimeter checks will be conducted to maintain a secure and safe environment, and visitors will be required to sign in and present identification, ensuring that only authorized individuals are on the premises.

A comprehensive incident reporting and review procedure will be in place to address any concerns promptly and effectively. This process ensures that all incidents are documented, reviewed, and addressed in a way that promotes learning and continuous improvement.

To stay aligned with local safety standards, the shelter will submit its security plan to the Lewiston Police Department for review and will update the plan annually to ensure it remains relevant and effective in meeting the needs of our community.

4. Client Policies and Agreements

Guests at Kaydenz Kitchen Shelter will be required to sign a Shelter Participation Agreement that clearly outlines the expectations for behavior during their stay. The agreement will emphasize the importance of respect for staff, volunteers, and fellow guests, creating an environment where all individuals are treated with dignity. Additionally, it will include a strict prohibition on weapons and open substance use, ensuring the safety and well-being of everyone in the shelter.

The agreement will also require participation in case management, which is essential for residents' progress toward long-term housing stability. Guests will be expected to adhere to curfews and other community norms, fostering a respectful and orderly environment. To support residents in navigating any challenges, a clear grievance process and appeals pathway will be available, ensuring that all concerns are addressed fairly and transparently.

These policies are designed with a focus on building trust and dignity, aligning with low-barrier best practices that prioritize support and engagement over punitive measures. This approach helps create an environment where residents can thrive and move forward on their path to stability.

5. Good Neighbor Policy

Kaydenz Kitchen Shelter is committed to fostering a positive relationship with the surrounding neighborhood and ensuring that our operations contribute to the overall well-being of the community. To maintain a welcoming and respectful environment, we will implement a comprehensive Good Neighbor Policy, which will include proactive communication, collaboration with local authorities, and a commitment to maintaining a clean and safe environment.

A designated community liaison will be available to address any concerns from neighbors, providing a direct line of communication and ensuring that issues are addressed promptly and effectively. We will hold regular feedback meetings with neighbors and city officials, fostering open dialogue and ensuring that the shelter remains responsive to the needs of the community.

In line with the City of Lewiston's expectations, the shelter will prioritize regular litter cleanup and property maintenance to ensure that the surrounding area remains clean, safe, and well-kept. The shelter will also provide clear signage and outreach to guests, outlining neighborhood expectations and encouraging respectful behavior at all times.

To further promote a positive presence, staff will be on-site during high-traffic times, actively engaging with guests and ensuring that the area remains free from loitering or disruptive behavior. Kaydenz Kitchen Shelter will work closely with the City of Lewiston and the Lewiston Housing Authority to align with community priorities and ensure that the shelter is a responsible, supportive asset to the neighborhood.

6. Coordination of Client Services

Kaydenz Kitchen Shelter's Program Director will take the lead in coordinating with a wide range of community organizations to ensure that the needs of residents are comprehensively met. The Program Director's primary responsibility will be to facilitate access to services across housing, health, recovery, and community support systems. Through strong partnerships with local service providers, the Program Director will ensure that each resident receives tailored, holistic support that addresses their immediate and long-term needs.

These coordinated services will include:

- **Housing Support:** The Program Director will connect residents to housing navigation and benefits assistance, ensuring access to stable, affordable housing options and financial support resources.
- **Health and Wellness Services:** Residents will be linked to primary and behavioral health services, including medical care, mental health support, and substance use recovery programs. The Program Director will work closely with healthcare providers to ensure continuous care and well-being for residents.
- **Safety and Advocacy:** The shelter will offer access to resources for food security, legal advocacy, and personal safety. The Program Director will ensure residents are supported in addressing their immediate needs while building long-term stability and security.

- **Community and Financial Support:** The Program Director will coordinate access to financial education, benefits enrollment, and other community-based resources designed to strengthen residents' financial independence and support their transition to stable housing.

The Program Director will facilitate regular communication with all service providers to ensure a coordinated, seamless approach to resident care. Case management meetings with partners will be held regularly to track progress, address challenges, and adjust services as needed to support each resident's journey toward long-term stability.

Case managers will coordinate care through weekly multidisciplinary meetings and monthly coordination sessions with these service partners.

7. Client Information Management & Reporting

Kaydenz Kitchen Shelter will utilize MaineHousing's Homeless Management Information System (HMIS) to effectively track and manage client data, ensuring both accurate reporting and compliance with privacy standards. The system will be used to document client demographics, entry and exit dates, and the services each resident accesses during their stay, allowing for a comprehensive view of their journey towards stability.

The shelter will provide monthly reports detailing the number of individuals served and associated financial expenditures, ensuring transparency and accountability to both MaineHousing and other funding sources. In order to maintain confidentiality, the shelter will adhere to strict privacy standards, complying with HIPAA and FERPA regulations to protect client information.

All shelter staff will undergo thorough HMIS training, ensuring they are equipped to use the system efficiently and responsibly. Additionally, a comprehensive Data Security Policy will be implemented for all users, reinforcing our commitment to safeguarding client data while maintaining the highest standards of service delivery.

8. Additional Operational Information

- **Funding & Compliance:** Kaydenz Kitchen Shelter is requesting \$2.5 million in funding from MaineHousing. Additional funds are being raised through the City of Lewiston, the City of Auburn, Lewiston Housing Authority HAP Waiver, ESHAP, and private donations to ensure long-term sustainability.
- **Facility Features:** The shelter will include dormitory-style rooms, ADA-compliant restrooms, a community kitchen, offices, and group spaces to accommodate residents' needs.
- **Timeline:** The project design and pre-development stages are underway. The shelter is projected to open by winter 2025/2026.
- **Sustainability:** A five-year financial proforma includes diversified revenue streams, strict cost controls, and a comprehensive fundraising strategy to support long-term operations.
- **Oversight:** A Shelter Executive Committee, consisting of representatives from Kaydenz Kitchen, Community Concepts, and Lewiston Housing Authority, will meet biweekly to ensure the shelter operates smoothly and remains aligned with community goals.

Conclusion

This business plan details the essential components required to establish Kaydenz Kitchen Shelter, with a focus on providing dignified, trauma-informed care to individuals experiencing homelessness in Lewiston. Through strategic partnerships, a comprehensive client service model, and a solid foundation for sustainability, Kaydenz Kitchen aims to serve as a cornerstone of support for individuals seeking long-term housing stability.



Subject: Emergency Shelter RFP – Staff Recommendation

Date: July 29, 2025

In 2023, LHA received HUD approval for a Moving to Work (MTW) waiver, which will fund emergency shelter beds on a per-night basis. This waiver was created in response to an earlier LHA-led shelter proposal that ultimately did not move forward. The waiver has remained in place but has not been used. In June 2025, Lewiston Housing issued an RFP seeking a provider to operate a low-barrier, 24/7 shelter in Lewiston using this MTW authority. The original RFP can be reviewed at:

<https://lewistonhousing.org/request-for-proposals-emergency-shelter-bed-operations/>

Only one proposal was received by the July 23 deadline from Kaydenz Kitchen. Their proposal outlines a 40–60 bed shelter at the former Fortin Group Funeral Home on Horton Street, now under contract. The shelter would operate year-round with 24/7 staffing, meals, and case management. Kaydenz Kitchen’s proposal is included for review.

Kaydenz Kitchen has also secured a \$1.2 million commitment from the City of Lewiston and a \$2.5 million grant from MaineHousing. Lewiston Housing’s MTW funding would serve as gap funding. Kaydenz Kitchen is required to have all funding commitments finalized by August 1, 2025, to remain eligible for the MaineHousing award.

Staff recommends selecting Kaydenz Kitchen for a two-year contract under the Emergency Shelter RFP, contingent on future funding availability. They propose initially operating 40 shelter beds, with a planned ramp-up to 60 beds. This equates to an annual cost of \$49,932 to \$74,898, respectively, at 100% utilization. The funding would come from HAP funds and would benefit LHA’s utilization rate and administrative fee.

163 Bates Street
APARTMENTS:
LEWISTON

RESPONSE TO

**LEWISTON HOUSING REQUESTS FOR PROPOSALS FOR PROJECT BASED VOUCHERS
FOR SINGLE ROOM OCCUPANCY (SRO) NEW CONSTRUCTION/SUBSTANTIAL
REHABILITATION, AND/OR PRESERVATION**

SUBMITTED BY

LEWISTON AREA AFFORDABLE HOUSING DEVELOPMENT CORPORATION

July 22, 2025

III(A): PROJECT SUMMARY

(I) SITE

163-165 Bates Street Apartments is located at 163-165 Bates Street in Lewiston. The site is .23 acres, adjacent to the Choice neighborhood project known as Dewitt Apartments. All residential activities will be concentrated in the current footprint of the existing building.

(II) LOCATION OF CONTRACT UNITS

There is one building at 163-165 Bates, therefore, it will promote integration of residents across income levels, contract units will be distributed throughout the building.

(III) UNIT SIZE

163-165 Bates Street will have 36 units in total. All of the 36 units will be single room occupancy (SRO) units. We are proposing 25 PBV units, with 8 of the PBV units to be covered by VASH Vouchers. The SRO apartments will have access to two bathrooms on each floor. There are three floors in the building. All of the units will be between 130 to 180 square feet.

(IV) SERVICES TO BE SUPPLIED

Lewiston Housing Authority (LHA) will provide all property management, building maintenance, asset management, and resident service coordination to the property. Togus Veteran's Administration will provide direct case management to 8 of the residents in the VASH program. Equipment and supplies necessary for the maintenance of the building, systems, and grounds, as well as cleaning of all common areas, will be provided by LHA and/or the Owner with no cost to the resident.

(V) UTILITIES

The owner will provide heat, hot water, electricity, sewer, trash removal, internet service and cable at no cost to tenants.

(VI) FAIR HOUSING ACT COMPLIANCE

This development is NOT subject to the design and construction requirements of the Fair Housing Act and implementing regulations at 24 CFR 100.205 and the accessibility requirements of section 504 of the Rehabilitation Act of 1973 (29U.S.C. 794). We have worked with an attorney to determine whether the property falls under the ADA rules or not. They have determined it does not. See attached confirmation letter.

(VII) INITIAL RENTS

Proposed contract rents for the PBV units are calculated at 75% of SAFMR based on rents effective 2/1/25, which is \$811/month for a zero-bedroom apartment. The market rents for the non subsidized units, will be \$720, perhaps higher. It will depend on the market rent comparables at the time of closing/final acquisition.

(VIII) DESCRIPTION

The scope includes all work related to the redevelopment of the 163-165 Bates Street site into comfortable homes. The scope of work will be very simple. The current condition of the building is very good and has been well maintained. We plan on repairing/replacing the siding on the entire building. Additionally, we plan on making some minor repairs to the roof. However, the building does not require much in the way of needed capital work. We are hoping these apartments will be a stepping stone for folks just coming out of homelessness to be able to establish a successful tenant residency and then transition to other Lewiston Housing Authority apartments nearby in the Choice neighborhood. The site will remain in the same configuration as it is currently configured. No new construction is planned for the property.

III(B): EVALUATION CRITERIA



I. UNITS CREATED

163-165 Bates Street will provide 36 apartments for Lewiston residents, and 75% of the units will be income restricted at 80% AMI or less. 69% of the units created (25 total) will be for households earning at or below 50% AMI. 2 units will be set at 80% AMI income level or lower. 9 units will be set at market rent, however, LAAHDC's mission is to serve low income residents and will strive to keep the rents as low as possible to be able to serve as many people as possible in the area. We are proposing a total of 25 project based units to achieve deeper affordability for residents with low incomes in this community.

II. FEASIBILITY

The total project budget is approximately \$1.813 million, and all sources have applications pending. See below for a list of the anticipated funding sources for this development. The submitted applications are extremely competitive based on historic awards, so we are confident that we will be fully funded by the projected closing date of August 2025 and we expect to begin construction shortly after closing.

Source	Type	Amount	Terms	Status
Evernorth	Loan	\$1,320,000	5% interest rate loan with 10-year term amortized at 25 years	Term sheet has been issued. Waiting for closing.
Lewiston Auburn Area Housing Development Corporation	MTW Loan	\$512,020	MTW Section 8 Reserves	Application in process

Exhibit A: Evernorth Draft Term Sheet

Exhibit B: Proforma

Exhibit C: Sources and Uses

Exhibit D: Scope of Work Estimate

Exhibit E: Legal Opinion regarding ADA

III. SUPPORTIVE SERVICES

LAAHDC and Lewiston Housing Authority are committed to the success of all residents. As such, we have worked to cultivate relationships with local service providers to meet the diverse needs of future residents of 163-165 Bates Street Apartments. We will work to connect the tenants with services available at our nearby properties. These services will include nutrition education and cooking workshops provided by St. Mary's Nutrition Center, mental health counseling services provided by the University of Southern Maine, and financial counseling and fraud prevention provided by the Avesta Housing HomeOwnership Center.

Finally, Lewiston Housing Authority will provide resident service coordination (RSC) support to residents of 163-165 Bates Street Apartments, connecting residents to services and community resources as needed throughout their tenancy.

Exhibit F: Sample RSC Plan

IV. EXPERIENCE

OWNER: LEWISTON-AUBURN AREA HOUSING DEVELOPMENT CORPORATION (LAAHDC)

Lewiston-Auburn Area Housing Development Corporation was created in 1983 to facilitate the development of new affordable housing in the region. LAAHDC is a component unit of LHA but have separate boards, despite sharing some board members. LAAHDC is also staffed by LHA.

DEVELOPER: LEWISTON-AUBURN AREA HOUSING DEVELOPMENT CORPORATION (LAAHDC)

In keeping with the mission of Lewiston Housing in providing decent, safe and affordable housing to low income families in the Lewiston area, the LHA was interested in purchasing multifamily housing to accent their portfolio. This SRO housing will address the needs of people exiting homelessness and provide a beginning step for homeless folks to become a successful, long-term resident. The services being provided by the Veteran's Administration and LHA will complement and enhance the tenant's success in residency.

MANAGEMENT AGENT: LEWISTON HOUSING AUTHORITY

Lewiston Housing Authority (LHA) was created in 1963 and is the municipal housing authority for the City of Lewiston. LHA's mission is to provide decent, safe, and affordable housing, free of discrimination, to those eligible persons who need housing assistance and, in so doing, promote economic uplift and personal growth. LHA owns and/or manages 461 units of public & non-profit affordable rental housing. It also administers nearly 1,100 Housing Choice Vouchers to families living in privately owned housing. LHA has an annual budget of \$13.3MM and there are approximately 52 professionals working at LHA with many years of experience developing and managing housing in the City of Lewiston. A volunteer community board, appointed by the Mayor, provides oversight and direction for LHA operations.

V. DESIGN

LOCATION

163-165 Bates Street Apartments is located at 163-165 Bates Street, Lewiston, ME which is census tract 30340-23- 001-0201.00. The median household income for the census tract is \$27,500. The tract global majority population (aka minority) is 9.8%, and the tract poverty percentage is 44.1%:



NEIGHBORHOOD

163-165 Bates Street Apartments is located at the on the center of Bates Street, which is a prominent street in Lewiston near the green space and park in the in the City of Lewiston. There are numerous commercial enterprises in the area and state and government office buildings nearby. This places the proposed development within close walking distance of many locations important to daily living, including pharmacies, banks, eateries, a grocery store, and other retail. Furthermore, the building is located on a bus line that connects the property to the downtown and to outer Lisbon Street, thus improving connectivity and access for people who do not use cars.

According to Legacy Lewiston, the City of Lewiston's comprehensive plan, this area is characterized by car-centric design that needs new development to improve the pedestrian experience by relocating parking behind buildings, improving pedestrian walkways, and creating more mixed-uses in the predominantly retail area. The comprehensive plan calls for intentional development in this area to improve the pedestrian experience, walkability, and general accessibility. Directly in the area around the property, there is proposed redevelopment which embraces these community priorities and will incorporate many of these design features into the site.

UNIT PROGRAM & BUILDING DESIGN

163-165 Bates Street Apartments will provide 36 homes, all single room occupancy apartments with a history of steady occupancy. All but 9 apartments will be income restricted: 27 will be targeted to households at 80% AMI or less with 25 of those units proposed to receive the subsidy which would further restrict the the AMI to 50% or lower.

When the acquisition is complete, the 36 homes at 163-165 Bates Street Apartments will be found in one building with two entrances. Six units will be in each floor per side, with 12 units in total per floor and 3 floors in the building. The building has a full basement that will not be accessible to the residents. The building was originally built in 1946/47. Bathrooms will be distributed between the two wings. Along with the laundry areas in each wing. All units are approximately the same size to promote consistency across all units regardless of income level. The apartments will range in size from 130 square feet to 180 square feet.

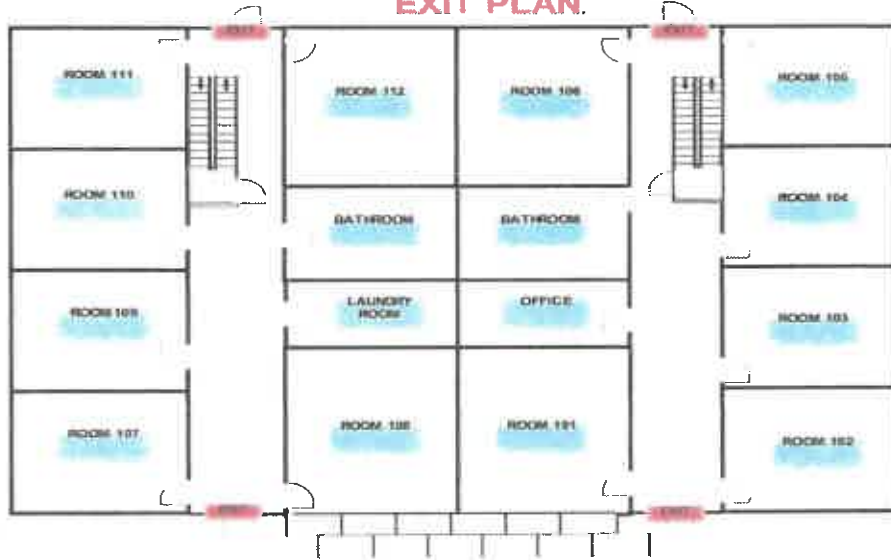
Finally, the exterior of the site is designed for pedestrian access in mind. Walkways, native plantings, benches, and other features will improve the experience at this site and provide opportunities for residents and the public to gather. The rear portion of the site, will remain as parking for the residents and employees of the facility.

PLANS

See below for proposed building renderings and attached for proposed plans.

163/165 BATES ST.

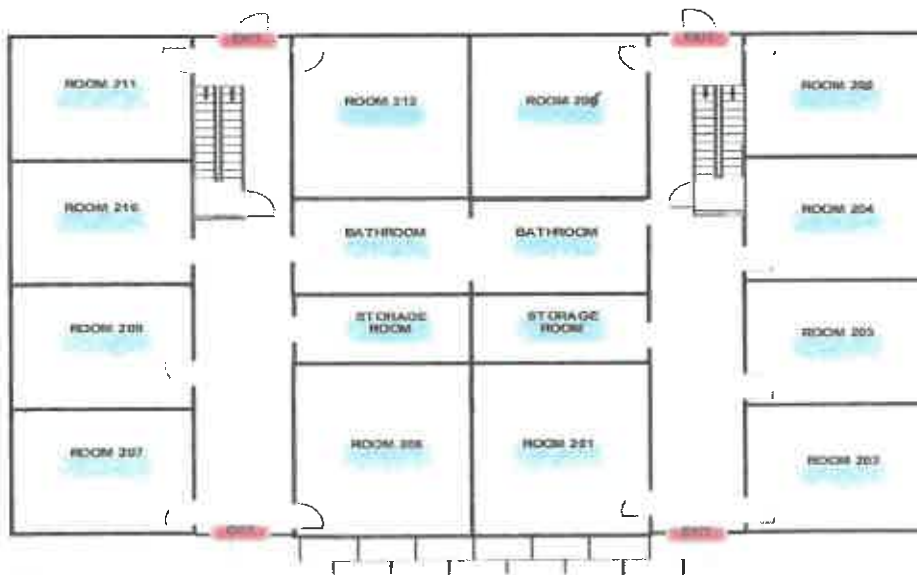
FIRST FLOOR EXIT PLAN.



First Floor Plan

163/165 BATES ST.

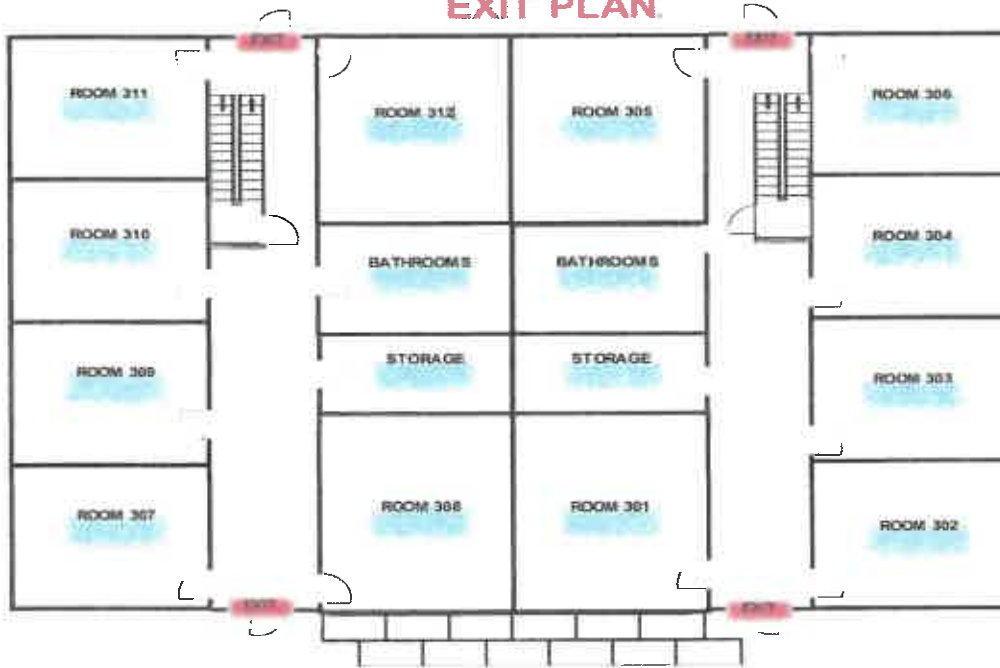
SECOND FLOOR EXIT PLAN.



Second Floor Plan

163/165 BATES ST.

**THIRD FLOOR
EXIT PLAN**



Third Floor Plan

Exhibit G: Site Plan

Exhibit H: Copy of Property Deed

VI. READINESS

163-165 Bates Street Apartments is currently occupied by residents. Site control is hoped to be secured in August or September 2025, and as soon as approval is confirmed with closing process, residents income will be reviewed for compliance with all income programs.

Once the project is fully funded, the work team will embark on the full process to prepare for construction in summer/fall 2025 to repair the roof and put on new siding before winter.

VII. RELOCATION

No relocation will be required for this project.

IV: PROGRAM REQUIREMENTS

See above for the Project Summary responsive to Part III. The applicant further confirms that the proposed housing will comply with the HQS, ADA, and Section 504 Accessibility requirements.

V: PROGRAM PROHIBITIONS

- A. 163-165 Bates Street Apartments is Single Room Occupancy (SRO) housing. It is not creating housing on the ground floor of a penal, reformatory, medical, or similar public or private institution; is not a nursing home or similar facility; and is not owned or controlled by an educational institution with housing designated for students.
- B. 163-165 Bates Street Apartments is not a high-rise elevator project for families with children.
- C. 163-165 Bates Street Apartments will not have any owner-occupied units and will not request PBV assistance for a unit occupied by an owner of the housing.
- D. 163-165 Bates Street Apartments will not select any units occupied by ineligible households.
- E. 163-165 Bates Street Apartments will not request LHA to attach or pay PBV assistance to units in any of the types of housing as stated in 983.54; 983.55, or 983.56 of the final rule.

VI: CONFORMITY TO HUD FINAL RULE

Acknowledged.

POC – Penn Lindsay, LAAHDC – plindsay@lewistonhousing.org

PO Box 361

Lewiston, ME 04243

VII: PROGRAM PROHIBITIONS

Acknowledged.

VIII: ATTACHMENTS

Exhibit K: Conflict of Interest Statement

Subsidy Layering Review – Not applicable, property is not LIHTC

IX: SUBMISSION

Acknowledged

DRAFT

June 16, 2025

Penn Lindsay
Director of Development
Lewiston Housing Authority
PO Box 361
Lewiston, ME 04243

Re: 163 Bates Street- Financing Opportunity

Dear Penn,

Evernorth Loan Fund, Inc. ("ENLF"), subject to underwriting and ENLF's loan committee approval, is pleased to consider providing acquisition financing (the "Loan") for 163 Bates Street (the "Property"):

Project Name/Address/ Number of Units:	163 Bates Street 163-165 Bates Street Lewiston, ME 04243 36 Units
Borrowing Entity/Principal(s)	To be formed SPE/Lewiston-Auburn Area Housing Development Corporation ("LAAHDC") and Lewiston Housing Authority
Guarantor(s):	The Loan will be nonrecourse, however ENLF will underwrite LAAHDC and Lewiston Housing Authority's credit and financials as part of lender due diligence.
Use of Funds:	Financing for the acquisition of the Property.
Closing, Funding, and Key Date Timing:	Projected ENLF loan closing-August 2025.
Projected Loan Amount:	\$1,320,000
Loan Term:	10 years
Amortization:	25 years
Interest Rate:	5.0%
Max Loan-to-Value:	75% Value is assumed to be the contract purchase price of \$1,650,000, plus the siding repair cost estimate, plus closing costs and fees, which totals \$1,813,000.

Minimum Debt Service Coverage Ratio:	1.30x
Repayment:	Principal and interest due monthly with unpaid principal loan balance due at loan maturity.
Security/Collateral:	First deed of trust, assignment of leases and rents, and assignment of contracts.
Origination Fee: Application Fee: Lender Legal Fee:	1% of Loan Amount \$500 TBD
Other Fees:	Borrower is responsible for closing costs, lender legal, and the cost of any third-party reports.
Affordability Restrictions:	At least 75% of units must be income and rent restricted at 80% AMI and either: 1) 40% of units at 60% AMI OR 2) 20% of units at 50% AMI Additionally: <ul style="list-style-type: none"> • Up to 25% of units may be unrestricted market rate. • A deed restriction shall be recorded on the property specifying income and rent limitations.
Special Conditions:	<ol style="list-style-type: none"> 1. Borrower to provide historical property operating statements, current financial model including sources and uses, capital budget, revenue, operating expense, and proforma. 2. Loan is subject to support for borrower's budgeted property operating income and expense projections and documentation of PBVs being applied post closing. 3. Borrower will provide an exterior siding budget and agree to complete the siding project within 3-months of loan closing. Escrow of funds may be required. 4. LAAHDC to share environmental site assessment with Lender. 5. Borrower and guarantor organization documents. 6. Background on Return to Work component of property acquisition capitalization. 7. Loan is subject to legal review and necessary closing documentation. 8. Loan is subject to approval of both ENLF, Inc's and CEI, Inc's loan committees.

This letter is not intended to create a legally binding obligation or commitment for the Loan but is merely an expression of interest in the proposed financing. It may not contain all the required terms and conditions of the Loan and is subject to credit underwriting and approval by Lender.

We appreciate the opportunity to present this offer and look forward to working with you to develop this very worthwhile project.

Sincerely,

Cynthia Lacasse
Executive Vice President and Chief Program Officer

ACCEPTED:

By: _____

Name: _____

Date: _____

DRAFT



Loan Transaction Participation List

Evernorth Lending Team:

Jim Wogan – Director of Lending : jwogan@evernorthus.org

Helene Gaudet – Senior Loan Administrator: hgaudet@evernorthus.org

Borrower's Counsel:

Name:

Phone:

E-Mail:

Internal Staff Contact for Project:

Name:

Phone:

E-Mail:

Proforma

Address:	163 Bates	Loan	Buyer
	LTV	Amount	Payment
Purchase Price:	\$ 1,650,000	\$ 1,320,000	\$ -

Voucher Rent - Calculation (119% of Zero Bedroom Small Area FMRs)

\$ 910 Zero Bedroom Small Area FMR
 119% Gross up to 119%
 \$1,082 Resulting Grossed Up Small Area FMR
 75% Adjust to 75% because these are SROs
 \$ 811 Resulting Voucher Rent (Rounded down)

Units	Bedrooms	Rent	Monthly Rent	Notes
25	0	\$ 811	\$ 20,275	PBV
11	0	\$ 720	\$ 7,920	Non subsidized
	0			
	0			
36	0		\$ 28,195	

Income		per Unit	Notes
Rental Income/mo	\$ 28,195	\$ 783	
Rental Income/year	\$ 338,340	\$ 9,398	
other Income	\$ 2,400	\$ 67	laundry
Total Income	\$ 340,740	\$ 9,465	
Vacancy	\$ 17,037	\$ 473	
Gross Income	\$ 323,703	\$ 8,992	

Expenses

Budget	2024 Actual	Notes
Administrative Expenses		
Management Fee (usually 6%)	\$ 18,519.00	\$ 12,935.18
Total Staffing Costs (including benefits)	\$ 20,800.00	\$ -
Supplies and Equipment	\$ 4,000.00	\$ -
Other (software, Bank fees)	\$ 4,000.00	\$ -
Phones, Answering Service	\$ -	\$ -
Legal	\$ 6,500.00	\$ -
Auditing	\$ 7,500.00	\$ -
TOTAL ADMINISTRATIVE	\$ 61,319.00	\$ 12,935.18

Operating & Utility Expenses

Fuel/Heating Oil/Gas	\$ 6,110.00	\$ 4,726.73
Electricity	\$ 15,000.00	\$ 13,480.59
Water	\$ 2,000.00	\$ -
Sewer	\$ 2,000.00	\$ 3,094.07
Garbage & Trash Removal	\$ 7,200.00	\$ 5,672.70
Internet/Phone	\$ 5,500.00	\$ 5,435.14
Misc/Other Expenses	\$ 1,000.00	\$ 800.00
TOTAL OPERATING & UTILITY	\$ 38,810.00	\$ 33,209.23

Maintenance Expenses

Janitorial Contractual - In house	\$ -	\$ -
Janitorial Contractual - External	\$ 12,500.00	\$ -
Grounds Contractual (Summer)	\$ 5,000.00	\$ -
Grounds Contractual (Winter)	\$ 5,000.00	\$ 25,299.05
Building Maintenance Payroll	\$ 16,900.00	\$ -
Building Tools & Supplies	\$ 1,000.00	\$ -
General Maintenance	\$ 1,500.00	\$ -
Elevator Maintenance & Repair	\$ -	\$ -
HVAC Maintenance & Repair	\$ 2,000.00	\$ 3,000.00
Plumbing Maintenance & Repair	\$ 500.00	\$ -
Electrical Maintenance & Repair	\$ 500.00	\$ -
Other Misc Maintenance	\$ 2,500.00	\$ -
TOTAL MAINTENANCE	\$ 47,400.00	\$ 28,299.05

General Expenses

Resident Services Expenses	\$ -	\$ -
Property Taxes	\$ 14,200.00	\$ 12,986.82
PILOT (If applicable)	\$ -	\$ -
Property & Liability Insurance	\$ 12,300.00	\$ 9,640.80
Fidelity Coverage	\$ 110.00	\$ -
Other Financial Expenses	\$ 600.00	\$ -
TOTAL GENERAL	\$ 27,210.00	\$ 22,627.62

Reserves

Reserves	\$ -	\$ -	Removed Tax Escrow
Replacement Reserve Funding	\$ 18,000.00	\$ -	
Operating Deficit Reserve Funding	\$ -	\$ -	
Other (Notes to CCI during YR)	\$ -	\$ -	
TOTAL RESERVE FUNDING EXPENSE	\$ 18,000.00	\$ -	

TOTAL ANNUAL EXPENSE \$ 192,739.00 \$ 97,071.08

NOI \$ 130,964

Debt service	\$ 92,599	28.6%	Interest rate 5.00%	Amortization (Years) 25
Other interest	\$ -	0.0%		

Net Income \$ 38,365

Summary	
Debt coverage ratio	1.41
Cash on cash return	7.5%
Capitalization rate	7.9%

Sources & Uses

Sources

Evernorth Loan	\$	1,320,000	OK
Owner Contribution - MTW loan	\$	512,020	
	\$	1,832,020	

Uses / Development Budget

Construction

Item 1	Exterior Siding	\$	83,500
Item 2			
Item 3			
Total		\$	83,500
Contingency	10%	\$	8,350
		\$	91,850

Soft Costs

Architect/Engineer			
Legal	\$	20,000	Curtis Thaxter
Loan Application Fee	\$	500	Evernorth
Loan origination	\$	13,200	Evernorth
Lender Legal	\$	10,000	
Title/Recording	\$	10,000	Curtis Thaxter
Soft Cost Contingency	\$	10,000	
Appraisal	\$	6,500	
Hazardous materials Testing	\$	10,000	
Environmental Review	\$	5,340	TRC
Environmental - Phase 1 Report	\$	4,630	TRC
	\$	90,170	

Acquisition

Structure	\$	1,500,000
Land	\$	150,000
	\$	1,650,000
Total	\$	1,832,020

New age home improvement
45 round pond road
Turner Maine 04282
U.S.A

ESTIMATE

EST-000321

Bill To
Lewiston Housing

Estimate Date : 15 Jun 2025

Reference# : siding

Subject :
163 Bates st siding/roofing repairs

#	Item & Description	Qty	Rate	Amount
1	Labor Prep entire building for new siding Wrap entire building with house wrap Install new Siding on entire building Build out windows with pine to receive new metal flashing Install new metal and flashing around all window and doors Install all new soffit around building Install all new fascia metal around entire building 68 windows 8 doors 5000 linear feet fascia X 2	1.00	40,000.00	40,000.00
2	materials House wrap Siding and accessories Fasteners and accessories Framing materials Fascia metal Flashing and accessories	1.00	41,000.00	41,000.00
3	Roof Inspect entire roof for problem areas Replace any vent boots damaged on roof Fix all patch work that was previously done Repair cover strip and edge flashing on ends of roof Fix any drains that need attention on roof	1.00	2,500.00	2,500.00
4	Notes All pricing is for vinyl siding products Certainteed- monogram Alside-charlder oak White metal for fascia/door/window trim We only use the best products to ensure longevity of your building and our craftsmanship	1.00 notes	0.00	0.00
Sub Total				83,500.00

Total	\$83,500.00
--------------	--------------------

Notes

Looking forward for your business.

MEMORANDUM

TO: Lewiston Housing Authority**FROM:** Amy K. Olfene**DATE:** May 20, 2025**RE:** Accessibility Requirements for Existing Boarding Housing Acquired by PHA - PBV Property

MEMO:

Introduction

Lewiston Housing Authority (“LHA” or the “Authority”) is interested in acquiring a boarding house in Lewiston, Maine. The building was constructed in 1947 at 163-165 Bates Street (the “Property”), with last substantive renovations completed around 2010 by the Property’s private owner.

The building consists of three stories and contains thirty-six (36) individual rooms that are approximately 12’ x 14’ in size. The rooms are not furnished but come with a private closet, window, and a radiator. There are a total of six (6) shared bathrooms, two (2) on each floor of the building. There is no kitchen or dining area. The Property is currently fully occupied.

The building contains two (2) front entranceways, each with porch stairs and a lockable door (see *Figure 1*). The rear of the building contains three sets of wooden decks, one for each floor, with window access from each unit (see *Figure 2*). The decks are connected by a wooden fire escapes/ladders that lead to the ground. There are no other areas of ingress/egress; the building does not contain a handicap accessible entryway; and there are no elevators or lifts in the building (all three floors are accessible by an internal stairway).

Following acquisition of the Property, there will be no change in use and no substantial rehabilitation; the only renovations planned for this Property consist of external residing and minor roof repair; existing doors, windows, and entryways are not being renovated as part of the prospective acquisition. There is no planned renovation to the individual units/rooms, but LHA may elect to renovate these units upon turnover.

Funding for the acquisition is expected to come from a combination of PIH funds and private financing. LHA intends to apply Project-Based Vouchers (“PBV”) in twenty (25) of the Property’s thirty-six (36) single-resident occupancy (“SRO”) units; there will be an additional eight (8) units subject to Veterans Affairs Supportive Housing (“VASH”) vouchers; and remaining units accept Section 8 HCV (i.e., tenant-based vouchers). The Property will hold preferences for (a) veterans; and (b) persons at risk of homelessness.



Figure 1 Front/street view of 163-165 Bates Street



Figure 2 Rear view of 163-165 Bates Street

Question Presented

1. If LHA were to acquire the Property for continued use as a boarding house/single occupancy room (“SRO”) housing, without plans for substantial rehabilitation or renovation, what, if any, accessibility requirements must it comply with once it becomes a “PHA-owned property”?
2. If LHA is required to engage in substantial rehabilitation and renovation of the Property in order to meet certain housing quality and/or accessibility standards, can LHA seek a waiver from HUD of these requirements?

Brief Answer

1. Where the Property was “designed and constructed for first occupancy” and occupied prior to March 13, 1991, the Fair Housing Act’s design standard do not apply, unless and until there is an addition of at least four dwelling units, or addition of new public or common areas, the latter of which must comply with HUD design and accessibility standards.

However, given LHA’s intention to use Section 8 tenant- and project-based vouchers, additional housing quality standards apply. Under both voucher programs, the Property would be subject to 24 C.F.R. § 982.605.

2. Yes, PHA may seek a waiver of the Housing Quality Standards applicable to SROs if HUD determines pursuant to 42 USC § 3535 and 24 C.F.R. § 5.110 that LHA has established good cause for waiver of the regulatory requirements.

Relevant Legal Authority and Guidance¹

- Section 504 of the Rehabilitation Act, 29 U.S.C. § 794
- The Architectural Barriers Act, 42 U.S.C. § 4151, et seq.
- The Fair Housing Act, 42 U.S.C. § 3601, et seq.
- Title II of Americans with Disabilities Act, 42 U.S.C. § 12131, et seq.
- 24 C.F.R., pt. 5 (general HUD program requirements)
- 24 C.F.R. §§ 8.20-8.33 (HUD accessibility rules)
- 24 C.F.R. pt. 100 (HUD nondiscrimination rules)
- 24 C.F.R. §§ 982.601-982.605 (SRO accessibility requirements under HVC program)
- 24 C.F.R., pt. 983 (PBV regulations)
- 28 C.F.R., pt. 35 (ADA regulations)
- Joint Statement of the Department of Housing and Urban Development and Department of Justice, Accessibility (Design and Construction) Requirements for Covered Multifamily Dwellings Under the Fair Housing Act, dated April 30, 2013
- Fair Housing Design Manual

1. Accessibility Requirements of Buildings Occupied before March 1991 under the Fair Housing Act

Under the Fair Housing Act, all “covered multifamily dwellings”² designed and constructed for first occupancy *after March 13, 1991*, must be readily accessible to and usable by persons with disabilities. A building with four or more sleeping rooms, each occupied by a separate household who share toilet or kitchen facilities, constitutes a covered multifamily dwelling for purposes of the Act’s design and construction requirements. Concerning multiunit properties with four or more dwelling units and no elevator, all ground floor units and public and common use areas are subject to the Act’s design and construction requirements. Special housing types that are eligible to be assisted under the PBV program (i.e., single room occupancy units, congregate housing, group

¹ This analysis is limited to the impacts of federal and state law governing fair housing and accommodations of disabled persons residing in existing HUD-subsidized facilities. This memorandum does not address local licensing, permits, or building and fire codes adopted and enforced by the municipality or State Fire Marshal.

² Dwellings subject to the Fair Housing Act’s design and construction requirements include condominiums, cooperatives, apartment buildings, vacation and time share units, assisted living facilities, continuing care facilities, nursing homes, public housing developments, HOPE VI projects, projects funded with HOME or other federal funds, transitional housing, single room occupancy units (SROs), shelters designed as a residence for homeless persons, dormitories, hospices, extended stay or residential hotel. A building with four or more sleeping rooms, each occupied by a separate household who share toilet or kitchen facilities, constitutes a “covered multifamily dwelling” for purposes of the Act’s design and construction requirements.

homes, and cooperative housing) are subject to the same inspection requirements and exceptions as any other PBV units.

Under HUD regulations, “first occupancy” means a building that has never before been used for any purpose (residential or otherwise).³ Therefore, alterations, rehabilitation, or repair of pre-existing residential buildings are not covered because first occupancy occurred before the effective date of the Act’s design and construction requirements. *See* 24 C.F.R. § 100.201. Furthermore, the conversion of a nonresidential building into a residential building through alteration or renovation does not cause the building to become a “covered multifamily dwelling (i.e., the conversion of this building is not covered because at the time of its first occupancy it was not designed or constructed as a “covered multifamily dwelling”).

Here, the Property in question was constructed in 1946, and experienced first occupation prior to March 13, 1991. The last known renovation on the Property was in 2010, but that does not appear to have included the addition of units or common areas. Furthermore, based on information available as of the date of this memorandum, there is no evidence that the Property ever served as a “covered multifamily property.” Therefore, given these factors, the FHA’s design standards do not apply.

However, LHA should note that when four or more units are built as an addition to a building that was built before the effective date of the FHA’s design and construction requirements, then the added units must comply with the design and construction requirements.

2. Project-Based Vouchers in Existing SRO Housing

PBV projects must meet program accessibility requirements of 24 C.F.R. § 983.102. A PHA must ensure compliance with the accessibility requirements of Section 504 of the Rehabilitation Act and Title II of the Americans with Disabilities Act, as well as the design and construction requirements of the Fair Housing Act, as applicable. Further, the proposed PBV units must fully comply with PBV Housing Quality Standards, 24 C.F.R. § 983.101, before entering the HAP contract.

³ Although dwellings designed and constructed for first occupancy after March 13, 1991, would have to comply with the Act’s design and construction requirements, public and common use areas designed and constructed for first occupancy before the effective date do not have to be modified to comply with those requirements. Any of the following additions to a building with four or more units designed and constructed after March 13, 1991, must comply with the design and construction requirements of the Act: ground floor units in non-elevator buildings; any units in elevator buildings; and public and common use areas. *See* 59 Fed. Reg. at 33,364.

However, for “special housing,”⁴ defined under 24 C.F.R. part 982, subpart M, which includes SROs, *see* 24 C.F.R. § 982.601(a)(1), the PBV Housing Quality Standards are inapplicable. *See also* 24 C.F.R. § 983.2 (identifying when the tenant-based voucher rules under Part 982 apply to PBVs). Rather, the Housing Quality Standards for SROs applicable under both the HVC and PBV programs are found at 24 C.F.R. § 982.605:

(a) [Housing Quality Standards (“HQS”)] for SRO. As defined in § 982.4, HQS refers to the minimum quality standards developed by HUD in accordance with 24 CFR 5.703 for housing assisted under the HCV program, including any variations approved by HUD for the PHA under 24 CFR 5.705(a)(3). However, the standards in this section apply in place of standards related to sanitary facilities, food preparation and refuse disposal, and space and security. Since the SRO units will not house children, the standards at 24 CFR part 35, subparts A, B, H, and R, applying to the PBC program, concerning lead-based paint, do not apply to SRO housing.

(b) Performance requirements.

(1) SRO housing is subject to the additional performance requirements in this paragraph (b).

(2) Sanitary facilities, and space and security characteristics must meet local code standards for SRO housing. In the absence of applicable local code standards for SRO housing, the following standards apply:

(i) Sanitary facilities.

(A) At least one flush toilet that can be used in privacy, lavatory basin, and bathtub or shower, in proper operating condition, must be supplied for each six persons or fewer residing in the SRO housing.

(B) If SRO units are leased only to males, flush urinals may be substituted for not more than one-half the required number of flush toilets. However, there must be at least one flush toilet in the building.

(C) Every lavatory basin and bathtub or shower must be supplied at all times with an adequate quantity of hot and cold running water.

(D) All of these facilities must be in proper operating condition, and must be adequate for personal cleanliness and the disposal of human waste. The facilities must utilize an approvable public or private disposal system.

⁴ “HUD does not provide any additional or designated funding for special housing types, or for a specific special housing type. Assistance for special housing types is paid from program funding available for the PHA's tenant-based program under the consolidated annual contributions contract. . . . The PHA may not set aside program funding or program slots for special housing types or for a specific special housing type.” 24 C.F.R. § 982.601(c).

(E) Sanitary facilities must be reasonably accessible from a common hall or passageway to all persons sharing them. These facilities may not be located more than one floor above or below the SRO unit. Sanitary facilities may not be located below grade unless the SRO units are located on that level.

(ii) Space and security.

(A) No more than one person may reside in an SRO unit.

(B) An SRO unit must contain at least one hundred ten square feet of floor space.

(C) An SRO unit must contain at least four square feet of closet space for each resident (with an unobstructed height of at least five feet). If there is less closet space, space equal to the amount of the deficiency must be subtracted from the area of the habitable room space when determining the amount of floor space in the SRO unit. The SRO unit must contain at least one hundred ten square feet of remaining floor space after subtracting the amount of the deficiency in minimum closet space.

(D) Exterior doors and windows accessible from outside an SRO unit must be lockable.

(3) Access.

(i) Access doors to an SRO unit must have locks for privacy in proper operating condition.

(ii) An SRO unit must have immediate access to two or more approved means of exit, appropriately marked, leading to safe and open space at ground level, and any means of exit required by State and local law.

(iii) The resident must be able to access an SRO unit without passing through any other unit.

(4) Sprinkler system. A sprinkler system that protects all major spaces, hard wired smoke detectors, and such other fire and safety improvements as State or local law may require must be installed in each building. The term "major spaces" means hallways, large common areas, and other areas specified in local fire, building, or safety codes.

3. Waiver Requests

The Secretary has authority pursuant to 42 USC § 3535(q) and 24 C.F.R. § 5.110, subject to statutory limitations, to waive provisions of its own rules upon a showing of "good cause."

For example, in May of 2023, the Secretary of HUD issued a waiver of the SRO Housing Quality Standards under Section 982.605, specifically the ratio requirement for sanitary facilities (i.e., there was only one flush toilet per seven residents, and one shower per nine-and-a-half residents). The Housing Authority of the City of Austin and Housing Authority of Travis County cited "a

severe lack of affordable housing in the Austin, TX area, and a homelessness crisis” as the cause for the waiver request. The property was subject to substantial renovation and additions around the time, which was to be implemented in two phases. The Secretary granted the waiver after finding

I have determined, pursuant to the waiver authority provided at 24 CFR 5.110, that there is good cause to waive, and I hereby waive, 24 CFR § 982.605(b)(2)(i)(A) to allow the Phase 1 and 2 units at the [property] with more than 6 occupants per bathroom and shower to pass an HQS inspection. As an alternative requirement, existing units at the [property] may be approved if there is one bathroom (with flush toilet and lavatory basin) for each 7 occupants and one shower for each 9.5 occupants. If units are constructed in the future, the [PHAs] need to provide good cause for any future waiver. HUD cannot grant a waiver covering presently non-existing units, that may be constructed years later, at which time the factual circumstances regarding housing in the area and good cause may have changed. The [PHAs] may request another waiver for the units in the future phases after they are built.

88 Fed. Reg. at 71,428-29. Where the subject Property will carry a preference for persons at risk of homelessness, in a community struggling with access to affordable housing, and where the Property is currently serving the interests of this population without any plans on the part of LHA to terminate the tenancy of or otherwise relocate then-current residents of the Property, if LHA determines it needs a waiver of the SRO HQS in order to continue operating the Property as a boarding house/SRO housing, it is reasonable to believe HUD would be amenable to a waiver, as it has demonstrated approval of similar requests under prior administrations.

SAMPLE PLAN TO BE SIGNED

RESIDENT SERVICE COORDINATOR RESPONSIBILITIES

The Resident Service Coordinator “RSC” reports to the property manager at Lewiston Housing.

RSC links residents within the project to supportive services or medical services provided by public agencies or private practitioners within the general community. The RSC may evaluate service needs, determine eligibility for public services.

The resident service coordinator should not be assigned responsibility as the project’s recreation or activities director, nor provide support services directly (except in an emergency). The RSC cannot assist with other administrative work normally associated with the project’s operating budget.

Overview

Service coordination is assisting residents in obtaining the services they need or want to maintain independence, self-sufficiency, and life satisfaction. Service coordination is the first line of supportive service assistance; it is not to be confused with case management. A resident service coordinator markets rather than prescribes services; that is, she/he makes service information available to, rather than makes the decision for the resident. Service coordination enables housing management to better integrate the human factors of property management.

Service coordination responsibilities fall into several categories: marketing, research, outreach, service planning and brokering, coordination, problem solving, intervention, advocacy, community building, evaluation, and record keeping.

Responsibilities

A. Service Development, Linkage and Coordination

- Assists residents in identifying the services and benefits needed to maintain independence, self-sufficiency, life satisfaction and wellbeing (usually through face-to-face interviews, written questionnaires, community meetings, focus groups, etc.)
- Links residents with existing services by creating a network of contact persons within the community's social service agencies to facilitate residents’ access to programs.
- Works with residents to develop and implement new on-site services that are specific to residents’ preferences, as appropriate.
- Coordinates and oversees the delivery of supportive services developed for the property, as well as individualized formal and informal supports.
- Markets the housing property through networking contacts in the community.
- Provide educational materials on tobacco treatment programs and smoking cessation information. These materials will include the phone number for the statewide Maine Tobacco Helpline to all residents through the resident service coordinator when residents move-in and upon request.

B. Community Building

- Works with residents to develop a sense of fellowship and community using organization and facilitation skills. This may involve the development of resident associations, project-based newsletters, welcoming committees, orientation packages, support groups, etc.
- Assists residents in securing and/or creating social programming opportunities, which meet the recreational, health, and educational needs of the housing community, and which enhance the quality-of-life at the development.
- Works with residents to resolve individual as well as group conflicts.
- Works with residents to develop community-oriented activities, which build bridges between people, promote active interest in the life of the property, and generate self-sufficiency.

C. Outreach and Advocacy

- Works with management staff, families, and community social service agencies to identify and address resident problems before they reach crisis proportions.
- Provides follow-up to referrals to ensure appropriate service delivery. Helps residents apply for fair hearings when there is reason to believe the resident is eligible for a denied service.
- Refers for case management any resident experiencing problems that threaten health, safety and continued independence, while supporting the resident in remaining at home.
- Assists housing management staff, family members, and the community in understanding the changing needs of residents.

D. Record Keeping and Other Considerations

- Keeps appropriate resident files.
- Documents conversations with or about residents, referrals made on behalf of residents, problems identified and residents' refusal or acceptance of services.
- Maintains reports regarding service provision and resident satisfaction as required.
- Develops a working knowledge of housing rules and issues such as reasonable accommodations, the lease and lease violations, etc.
- Prepares reports for owner and management agent, funding sources and regulatory agencies, as appropriate.
- Assumes additional responsibilities as requested.

Skills and Experience

- Knowledge of community support services available to residents of senior and family developments as well as the eligibility requirements for accessing those services.
- Knowledge of elderly life cycle issues, as well as physical or mental impairments common to the aging process.
- Experience working with older persons and/or families in a direct service capacity, especially in the areas of advocacy, self-sufficiency, service negotiation and community building.
- Ability to establish trusting relationships with residents; individually, and as a group.
- Ability to listen to and assist residents in defining their problems; to help identify possible solutions and resources.

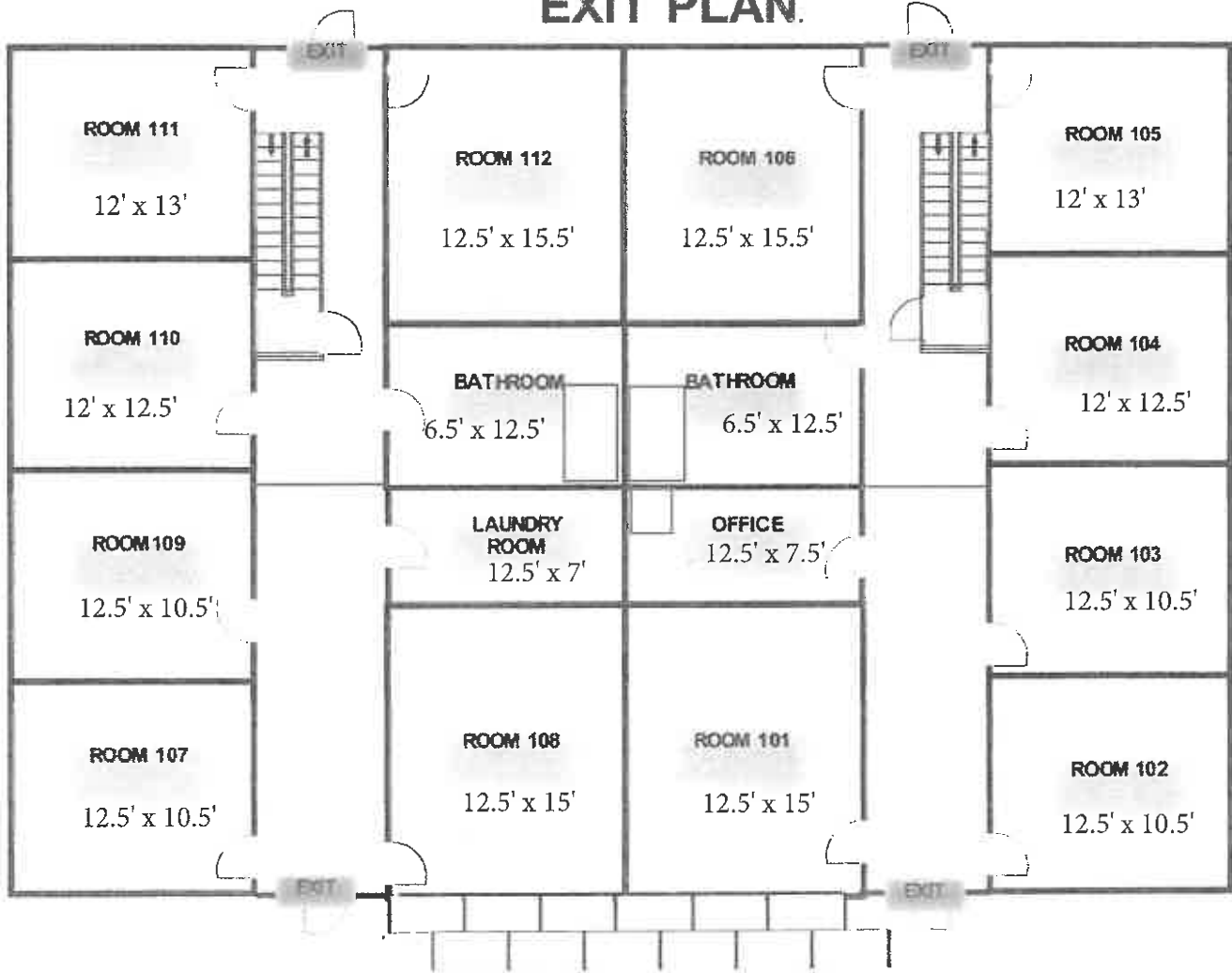
- Ability to seek input from residents, to research possible service vendors, to evaluate services delivered and adjust, if needed.
- Ability to counsel or advocate in non-judgmental ways to empower residents to make personal decisions and enhance their self-esteem and independence.
- Ability to develop community-oriented activities that build bridges between people, promote active interest in the life of the property, and generate residents self-sufficiency.
- Ability to understand the needs and resources of both the senior and family housing community and the service provider network, facilitating cooperation between those two groups for the benefit of residents.
- Skill in basic word processing, data management and internet usage.

Education

College degree with a major in social work, sociology, psychology, or another appropriate field preferred. Any equivalent combination of work experience and training in aging, human/social services or related field may be acceptable.

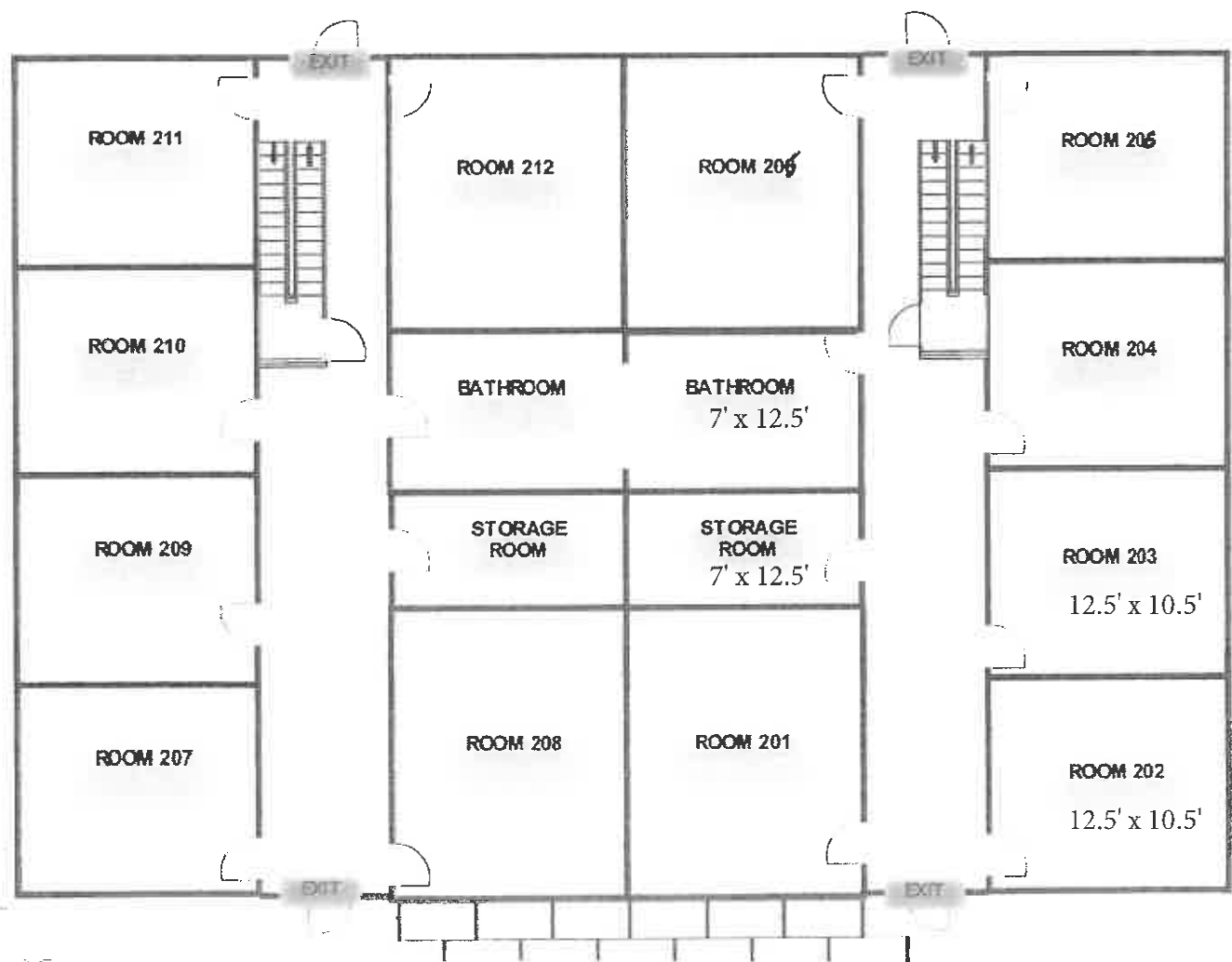
163/165 BATES ST.

**FIRST FLOOR
EXIT PLAN.**



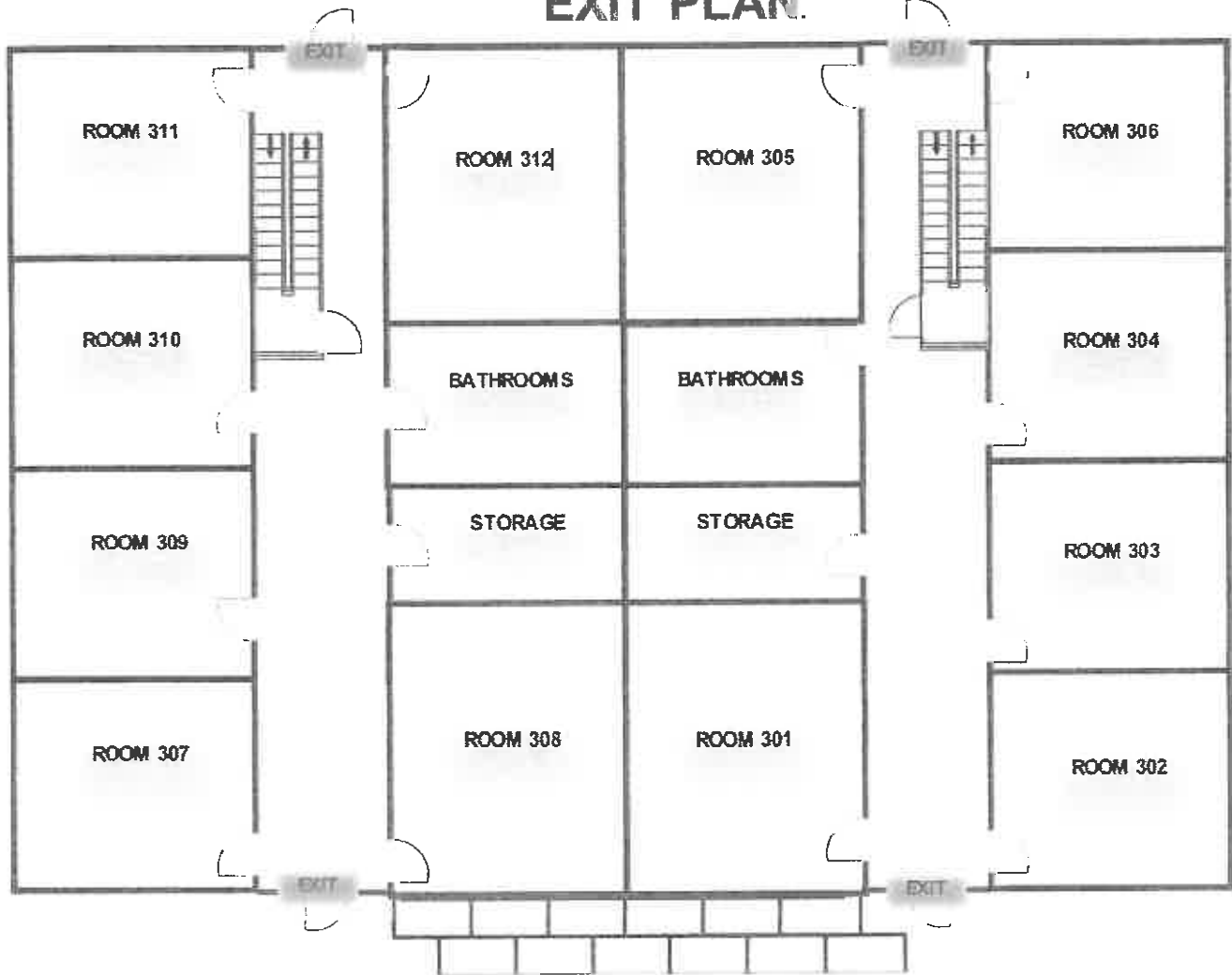
163/165 BATES ST.

SECOND FLOOR
EXIT PLAN.



163/165 BATES ST.

THIRD FLOOR
EXIT PLAN.



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MAINE SHORT FORM WARRANTY DEED

KNOW ALL MEN BY THESE PRESENTS that **C'S, INC.**, a Maine corporation with a principal place of business in Lewiston, Androscoggin County, Maine, ("Grantor") for consideration paid, hereby grants to **ADVANCED HEATING SOLUTIONS LLC**, a Maine limited liability company with a mailing address of 504 Pond Road, Lewiston, Maine 04240-2228, with **WARRANTY COVENANTS**, a certain lot or parcel of land, together with any buildings thereon, situated in **Lewiston**, Androscoggin County, Maine, bounded and described as follows:

See **Exhibit A** attached hereto and incorporated herein by reference.

The premises are conveyed subject to any easements and restrictions of record and include all rights, easements and privileges pertaining thereto.

IN WITNESS whereof, C's, Inc., has caused this instrument to be signed and sealed by Stephen M. Costello, its Vice President, there unto duly authorized this 24th day of January, 2018.

C'S, INC.

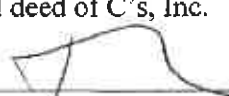

Witness

By:


Stephen M. Costello, Vice President

STATE OF MAINE
COUNTY OF ANDROSCOGGIN, SS.

Personally appeared before me this 24th day of January, 2018, the above-named Stephen M. Costello, Vice President of C's, Inc., and acknowledged the foregoing instrument to be his free act and deed in said capacity and the free act and deed of C's, Inc.


Daniel A. D'Auteuil, Jr., Attorney-at-Law

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Also, the following described property, situated in said Lewiston, in the said County and State, bounded and described as follows:

Being the same premises conveyed to C's, Inc. by virtue of the deed from Pier Properties, Inc. dated September 15, 2000 and recorded September 18, 2000 in the Androscoggin Registry of Deeds in Book 4509, Page 317.

PART VIII – Conflict of Interest Statement

Lewiston-Auburn Area Housing Development Corporation (LAAHDC) is a nonprofit corporation, whose mission is to organize, develop, financially assist or manage projects or programs providing low income rentals to elderly, handicapped and/or families. The Corporation derives most of its revenues from rental activity and support from the Lewiston Housing Authority.

Lewiston-Auburn Area Housing Development Corporation operates as a component unit of the Lewiston Housing Authority. In order to develop and build new housing in Maine, LAAHDC was created as a subsidiary of Lewiston Housing Authority.

There exists a conflict of interest between the entities. However, the staff of LAAHDC are strictly tasked with developing properties and are not involved with any program or subsidy administration. The staff of LAAHDC have prepared this proposal and will present it to staff not affiliated with LAAHDC, who are tasked with subsidy and program compliance only. Therefore, the relationships will remain separate.



Subject: Single Room Occupancy Project Based Voucher RFP – Staff Recommendation

Date: July 29, 2025

Lewiston Housing issued a Request for Proposals (RFP) on June 30, 2025, offering up to 58 Project-Based Vouchers, comprised of 50 Housing Choice Vouchers and 8 VASH vouchers for Single Room Occupancy (SRO) units. The RFP sought proposals for new construction, substantial rehabilitation, or preservation projects located within Census Tract 0201.00 in Lewiston, serving individuals experiencing or at risk of homelessness.

One proposal was submitted by the July 24, 2025, deadline. The Lewiston Auburn Area Housing Development Corporation (LAAHDC) submitted a proposal to preserve a 33-unit SRO building at 163–165 Blake Street in Lewiston. The proposal requests 25 PBVs and 8 VASH PBVs to support the entire building. All units will be SRO-style, with private sleeping quarters and shared kitchens and bathrooms. The population served will be individuals at or below 50% or 80% of Area Median Income, meeting HUD’s definition of homelessness or at risk of homelessness. LAAHDC’s proposal is included for review.

Staff recommends awarding 25 Project-Based Vouchers and 8 VASH Project-Based Vouchers to LAAHDC for the 163–165 Blake Street SRO project, contingent on HUD subsidy layering review, environmental clearance, and execution of an AHAP. This recommendation is based on the project’s alignment with RFP priorities, its readiness for development, and its commitment to serving extremely low-income individuals with supportive housing in a high-need location.