



Southwestern Idaho Cooperative Housing Authority

Annual Plan & Supporting Documents 2026

Streamlined Annual PHA Plan (Small PHAs)	U.S. Department of Housing and Urban Development Office of Public and Indian Housing	OMB No. 2577-0226 Expires: 03/31/2024
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Purpose. The 5-Year and Annual PHA Plans provide a ready source for interested parties to locate basic PHA policies, rules, and requirements concerning the PHA’s operations, programs, and services, including changes to these policies, and informs HUD, families served by the PHA, and members of the public of the PHA’s mission, goals and objectives for serving the needs of low- income, very low- income, and extremely low- income families

Applicability. The Form HUD-50075-SM is to be completed annually by **Small PHAs**. PHAs that meet the definition of a Standard PHA, Troubled PHA, High Performer PHA, HCV-Only PHA, or Qualified PHA do not need to submit this form.

Definitions.

- (1) **High-Performer PHA** – A PHA that owns or manages more than 550 combined public housing units and housing choice vouchers and was designated as a high performer on both the most recent Public Housing Assessment System (PHAS) and Section Eight Management Assessment Program (SEMAP) assessments.
- (2) **Small PHA** - A PHA that is not designated as PHAS or SEMAP troubled, and that owns or manages less than 250 public housing units and any number of vouchers where the total combined units exceed 550.
- (3) **Housing Choice Voucher (HCV) Only PHA** - A PHA that administers more than 550 HCVs, was not designated as troubled in its most recent SEMAP assessment and does not own or manage public housing.
- (4) **Standard PHA** - A PHA that owns or manages 250 or more public housing units and any number of vouchers where the total combined units exceed 550, and that was designated as a standard performer in the most recent PHAS or SEMAP assessments.
- (5) **Troubled PHA** - A PHA that achieves an overall PHAS or SEMAP score of less than 60 percent.
- (6) **Qualified PHA** - A PHA with 550 or fewer public housing dwelling units and/or housing choice vouchers combined and is not PHAS or SEMAP troubled.

A.	PHA Information.																															
A.1	<div> <div>PHA Name: Southwestern Idaho Cooperative Housing Authority</div> <div>PHA Code: ID016</div> </div> <div> <div>PHA Type: <input type="checkbox"/> Small</div> <div>PHA Plan for Fiscal Year Beginning: (MM/YYYY): 07/01/2025</div> </div> <div> <div>PHA Inventory (Based on Annual Contributions Contract (ACC) units at time of FY beginning, above)</div> <div> <div>Number of Public Housing (PH) Units 42</div> <div>Number of Housing Choice Vouchers (HCVs) 956 HCV, RAD 75, PBV 109, VASH 25</div> </div> </div> <div> <div>Total Combined 1,165</div> <div> <div>PHA Plan Submission Type: <input checked="" type="checkbox"/> Annual Submission</div> <div><input type="checkbox"/> Revised Annual Submission</div> </div> </div> <div> <div>Availability of Information.</div> <div>In addition to the items listed in this form, PHAs must have the elements listed below readily available to the public. A PHA must identify the specific location(s) where the proposed PHA Plan, PHA Plan Elements, and all information relevant to the public hearing and proposed PHA Plan are available for inspection by the public. Additionally, the PHA must provide information on how the public may reasonably obtain additional information of the PHA policies contained in the standard Annual Plan but excluded from their streamlined submissions. At a minimum, PHAs must post PHA Plans, including updates, at each Asset Management Project (AMP) and main office or central office of the PHA. PHAs are strongly encouraged to post complete PHA Plans on their official website. PHAs are also encouraged to provide each resident council with a copy of their PHA Plans.</div> <div>The plan and policy documents may be obtained on SICHA’s webpage at: https://sicha.org/Resources/Docs/SICHA%201YearPlan2025.pdf, and at the Administrative Office located at 377 Cornell St, Middleton, ID 83644.</div> <div><input type="checkbox"/> PHA Consortia: (Check box if submitting a Joint PHA Plan and complete table below)</div> </div> <table border="1"> <thead> <tr> <th rowspan="2">Participating PHAs</th> <th rowspan="2">PHA Code</th> <th rowspan="2">Program(s) in the Consortia</th> <th rowspan="2">Program(s) not in the Consortia</th> <th colspan="2">No. of Units in Each Program</th> </tr> <tr> <th>PH</th> <th>HCV</th> </tr> </thead> <tbody> <tr> <td>Lead PHA:</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>						Participating PHAs	PHA Code	Program(s) in the Consortia	Program(s) not in the Consortia	No. of Units in Each Program		PH	HCV	Lead PHA:																	
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B.	Plan Elements Submitted with 5-Year PHA Plans. Required elements for Small PHAs completing this document in years in which the 5-Year Plan is also due. This section does not need to be completed for years when a Small PHA is not submitting its 5-Year Plan. See sub-section below for required elements in all other years (Years 1-4).
B.1	Revision of Existing PHA Plan Elements. (a) Have the following PHA Plan elements been revised by the PHA since its last Five-Year PHA Plan submission? Y N <input type="checkbox"/> <input checked="" type="checkbox"/> Statement of Housing Needs and Strategy for Addressing Housing Needs. <input type="checkbox"/> <input checked="" type="checkbox"/> Deconcentration and Other Policies that Govern Eligibility, Selection, and Admissions. <input type="checkbox"/> <input checked="" type="checkbox"/> Financial Resources. <input type="checkbox"/> <input checked="" type="checkbox"/> Rent Determination. <input type="checkbox"/> <input checked="" type="checkbox"/> Homeownership Programs. <input type="checkbox"/> <input checked="" type="checkbox"/> Substantial Deviation. <input type="checkbox"/> <input checked="" type="checkbox"/> Significant Amendment/Modification (b) If the PHA answered yes for any element, describe the revisions for each element(s): (c) The PHA must submit its Deconcentration Policy for Field Office Review.
B.2	New Activities. (a) Does the PHA intend to undertake any new activities related to the following in the PHA's current Fiscal Year? Y N <input type="checkbox"/> <input checked="" type="checkbox"/> Hope VI or Choice Neighborhoods. <input type="checkbox"/> <input checked="" type="checkbox"/> Mixed Finance Modernization or Development. <input type="checkbox"/> <input checked="" type="checkbox"/> Demolition and/or Disposition. <input type="checkbox"/> <input checked="" type="checkbox"/> Conversion of Public Housing to Tenant Based Assistance. <input type="checkbox"/> <input checked="" type="checkbox"/> Conversion of Public Housing to Project-Based Rental Assistance or Project-Based Vouchers under RAD. <input type="checkbox"/> <input checked="" type="checkbox"/> Project Based Vouchers. <input type="checkbox"/> <input checked="" type="checkbox"/> Units with Approved Vacancies for Modernization. <input type="checkbox"/> <input checked="" type="checkbox"/> Other Capital Grant Programs (i.e., Capital Fund Community Facilities Grants or Emergency Safety and Security Grants). (b) If any of these activities are planned for the current Fiscal Year, describe the activities. For new demolition activities, describe any public housing development or portion thereof, owned by the PHA for which the PHA has applied or will apply for demolition and/or disposition approval under section 18 of the 1937 Act under the separate demolition/disposition approval process. If using Project-Based Vouchers (PBVs), provide the projected number of project-based units and general locations, and describe how project basing would be consistent with the PHA Plan.
B.3	Progress Report. Provide a description of the PHA's progress in meeting its Mission and Goals described in the PHA 5-Year Plan. * We have been awarded 25 VASH vouchers, we shall begin issuing those vouchers effective June 1, 2025. * Our vacancy rate for Public Housing has remained stable, we are at 95% occupancy rate. * Our PHAS Inspection score rose to 91% after the last REAC inspection. * We have not been able to acquire or build any additional affordable housing. * We have maintained our High Performer status for our SEMAP, we are currently at a 99.6% utilization rate. * We continue to inform participating landlords concerning fair housing issues.

	<p>* All employees regularly participate in Fair Housing forums and training.</p> <p>* Participants are provided with Fair Housing Complaint forms and receive and receive information annually about reasonable accommodation.</p> <p>* Our case workers assist disabled individuals and families with locating suitable housing, we accommodate with we accommodate with web-based meetings if necessary. We grant voucher extensions regularly, as well as higher payment standards if needed on a case-by-case manner as required.</p> <p>* During the most recent year, we were granted 13 Fair Share Vouchers, which has allowed us to serve more individuals and families within our jurisdiction.</p> <p>* SICHA is in the process of implementing the required Section 102 and 104 of the Housing Opportunity Through Modernization Act of 2016 (HOTMA) required changes to our policies, we anticipate compliance as soon as HUD issues an official implementation date and up to date Housing Software availability.</p>
B.4	<p>Capital Improvements. Include a reference here to the most recent HUD-approved 5-Year Action Plan in EPIC and the date that it was approved. Five-year plan was approved on April 19, 2024.</p>
B.5	<p>Most Recent Fiscal Year Audit.</p> <p>(a) Were there any findings in the most recent FY Audit?</p> <p>Y <input type="checkbox"/> N <input checked="" type="checkbox"/></p> <p>(b) If yes, please describe:</p>
	<p>Plan Elements Submitted All Other Years (Years 1-4). Required elements for all other fiscal years. This section does not need to be completed in years when a Small PHA is submitting its 5-Year PHA Plan.</p>
B.1	<p>New Activities</p> <p>(a) Does the PHA intend to undertake any new activities related to the following in the PHA's current Fiscal Year?</p> <p>Y <input type="checkbox"/> N <input checked="" type="checkbox"/></p> <p><input checked="" type="checkbox"/> Hope VI or Choice Neighborhoods.</p> <p><input checked="" type="checkbox"/> Mixed Finance Modernization or Development.</p> <p><input checked="" type="checkbox"/> Demolition and/or Disposition.</p> <p><input checked="" type="checkbox"/> Conversion of Public Housing to Tenant-Based Assistance.</p> <p><input checked="" type="checkbox"/> Conversion of Public Housing to Project-Based Assistance under RAD.</p> <p><input checked="" type="checkbox"/> Project Based Vouchers.</p> <p><input checked="" type="checkbox"/> Units with Approved Vacancies for Modernization.</p> <p><input checked="" type="checkbox"/> Other Capital Grant Programs (i.e., Capital Fund Community Facilities Grants or Emergency Safety and Security Grants).</p>
	<p>(b) If any of these activities are planned for the current Fiscal Year, describe the activities. For new demolition activities, describe any public housing development or portion thereof, owned by the PHA for which the PHA has applied or will apply for demolition and/or disposition approval under section 18 of the 1937 Act under the separate demolition/disposition approval process.</p> <p>(c) If using Project-Based Vouchers, provide the projected number of project-based units, general locations, and describe how project-basing would be consistent with the PHA Plan.</p> <p>(d) The PHA must submit its Deconcentration Policy for Field Office Review.</p>

B.2	<p>Capital Improvements. Include a reference here to the most recent HUD-approved 5-Year Action Plan in EPIC and the date that it was approved.</p> <p>Five year plan was approved on or around April 19, 2024.</p>
C	<p>Other Document or Certification Requirements for Annual Plan Submissions. Required in all submission years.</p>
C.1	<p>Resident Advisory Board (RAB) Comments.</p> <p>(a) Did the RAB(s) have comments to the PHA Plan?</p> <p>Y <input checked="" type="checkbox"/> N <input type="checkbox"/></p> <p>(b) If yes, comments must be submitted by the PHA as an attachment to the PHA Plan. PHAs must also include a narrative describing their analysis of the RAB recommendations and the decisions made on these recommendations.</p>
C.2	<p>Certification by State or Local Officials.</p> <p>Form HUD-50077-SL, <i>Certification by State or Local Officials of PHA Plans Consistency with the Consolidated Plan</i>, must be submitted by the PHA as an electronic attachment to the PHA Plan.</p>
C.3	<p>Civil Rights Certification/ Certification Listing Policies and Programs that the PHA has Revised since Submission of its Last Annual Plan.</p> <p>Form HUD-50077-CRT-SM, <i>PHA Certifications of Compliance with PHA Plan, Civil Rights, and Related Laws and Regulations Including PHA Plan Elements that Have Changed</i>, must be submitted by the PHA as an electronic attachment to the PHA Plan.</p>
C.4	<p>Challenged Elements. If any element of the PHA Plan is challenged, a PHA must include such information as an attachment with a description of any challenges to Plan elements, the source of the challenge, and the PHA's response to the public.</p> <p>(a) Did the public challenge any elements of the Plan?</p> <p>Y <input type="checkbox"/> N <input checked="" type="checkbox"/></p> <p>If yes, include Challenged Elements.</p>

D.	Affirmatively Furthering Fair Housing (AFFH).
D.1	<p>Affirmatively Furthering Fair Housing.</p> <p>Provide a statement of the PHA's strategies and actions to achieve fair housing goals outlined in an accepted Assessment of Fair Housing (AFH) consistent with 24 CFR § 5.154(d)(5). Use the chart provided below. (PHAs should add as many goals as necessary to overcome fair housing issues and contributing factors.) Until such time as the PHA is required to submit an AFH, the PHA is not obligated to complete this chart. The PHA will fulfill, nevertheless, the requirements at 24 CFR § 903.7(o) enacted prior to August 17, 2015. See Instructions for further details on completing this item</p>
D.1	<p>Fair Housing Goal:</p>
	<p>Until such a time as the PHA is required to submit AFH, the PHA is not obligated to complete this chart. The PHA will fulfill nevertheless, the requirements at 24 CFR 903.7(o) enacted prior to August 17, 2015, which means the PHA will continue to examine its own programs or proposed programs; identify any impediments to fair housing choice within those programs; address those impediments in a reasonable fashion in view of the resources available; work with local jurisdictions to implement any of the jurisdiction's initiative to affirmatively further the fair housing that require the PHA's involvement; and maintain records reflecting these analyses and actions.</p>

Resident Advisory Board FY2026

RAB Comment Summary and Action Items - 2026

We have decided to move forward with the following recommendations:

- ❖ At Syringa Court Apartments, we have been replacing A/C and Heating units. We have been able to replace 3 units so far. It is our intent to continue replacing those units as they go out. As soon as all AC and Heating units are replaced in all 42 units in the Public Housing inventory. We shall move forward with the following improvements:
- ❖ It is our intention to replace and repair the playground equipment as soon as we possibly can, upon available funding.
- ❖ We will replace appliances, blinds, and flooring as needed.
- ❖ We will conduct a needs assessment for the laundry room facility. For the moment we will continue repairing or replacing the washers and dryers as necessary.
- ❖ We will monitor concrete sidewalks and replace them as needed.
- ❖ Grounds: we shall be conducting a needs assessment of the condition of the grounds and considering the possibility of renovating the landscaping of the complex, to include fencing.
- ❖ Soon we will have 2 computers available at the Syringa Court Apartments community room for tenant use.
- ❖ Cinnabar Court Apartments tenants are now enjoying the new windows replaced in early spring of 2024.
- ❖ We are aware that both Cinnabar Court and Syringa Court apartments are in desperate need of new flooring. That shall be the next improvement project for both properties.

Resident Advisory Board FY2026

Cinnabar Court Apartments

716 Sadeja Valenzuela
602 Veronica Vlahos
222 Leora Ramirez
318 Fulgencio Manzanares Jr
322 Christine Monsoor
523 Amancio Garcia
320 Tabitha Smittle
209 Amy Casper
718 Hannah Coleman
604 Katrisha Sands
316 Jason Hunter
215 Juan Benavidez

Syring Court Apartments

304 Brittany Siera
325 Heath Julia
321 Josephine Leavitt
324 Amber Adams
326 Cheyenne Campbell
324 Rebecca Negrete
307 Sandra Garza
303 Juan Guerrero
301 Heather Espino
312 Horacio Izaguirre
313 Ashley Stroud
308 Vivian Helsel
252 Rhonda O'Hanley
305 Ana Rosa Ayala Elizarraraz
309 Carolyn Grigg
306 Justine Hill
320 Alice Schreiber
327 JoAnn Tellez
329 Sherri Noffsinger
319 Janet Reeves
318 Courtney Johnson
323 Olivia Ashford
316 Amanda Ortiz
315 Barbara LaRose
317 Gabriel Soto
284 Carolyn Bunk
314 Christina Wright
311 Kyrston Haskins
322 Emily Stone
302 Michaela Turner

Caldwell, ID

716 Denver, Caldwell, ID 83605
602 North Kimball, Caldwell, ID 83605
222 N Michigan Ave., Caldwell, ID 83605
PO BOX 262, Caldwell, ID 83605
322 E. Elgin St., Caldwell, ID 83605
523 Chicago, Caldwell, ID 83605
320 Elgin, Caldwell, ID 83605
209 S Georgia Ave, Caldwell, ID 83605
718 E Denver St, Caldwell, ID 83605
604 North Kimball, Caldwell, ID 83605
316 Elgin, Caldwell, ID 83605

215 S Georgia Ave, Caldwell, ID 83605

Glenns Ferry, ID

240 E Syringa Circle, Glenns Ferry, ID 83623
356 E Syringa Circle, Glenns Ferry, ID 83623
392 E Syringa Circle, Glenns Ferry, ID 83623
312 E Syringa Circle, Glenns Ferry, ID 83623
354 E Syringa Circle, Glenns Ferry, ID 83623
386 E Syringa Circle, Glenns Ferry, ID 83623
PO BOX 51, Glenns Ferry, ID 83623
242 E Syringa Circle, Glenns Ferry, ID 83623
256 E Syringa Circle, Glenns Ferry, ID 83623
262 E 6Th Ave, Glenns Ferry, ID 83623
300 E 6th Ave, Glenns Ferry, ID 83623
220 E Syringa Circle, Glenns Ferry, ID 83623
252 E 6th Ave, Glenns Ferry, ID 83623
232 E Syringa Circle, Glenns Ferry, ID 83623
250 E 6th Ave, Glenns Ferry, ID 83623
230 E Syringa Circle, Glenns Ferry, ID 83623
388 E 6th Ave, Glenns Ferry, ID 83623
312 E Syringa Circle, Glenns Ferry, ID 83623
282 E Syringa Circle, Glenns Ferry, ID 83623
386 E 6th Ave, Glenns Ferry, ID 83623
354 E 6th Ave, Glenns Ferry, ID 83623
388 E Syringa Circle, Glenns Ferry, ID 83623
320 E 6TH AVE, Glenns Ferry, ID 83623
318 E 6th Ave, Glenns Ferry, ID 83623
352 E 6th Ave, Glenns Ferry, ID 83623
284 E Syringa Circle, Glenns Ferry, ID 83623
302 E 6th Ave, Glenns Ferry, ID 83623
PO Box 386, Glenns Ferry, ID 83623
390 E Syringa Circle, Glenns Ferry, ID 83623

Resident Advisory Board FY2026

Resident Advisory Board Comments - 2025 PHA Plan

Cinnabar Court Apartments

Sadeja Valenzuela – No comment

Veronica Vlahos - No comment

Leora Ramirez – No comment

Fulgencio Manzanares Jr – Yards need to be reseeded or no more grass. Wooden fences need to be replaced. This house was supposed to have gotten new screen doors. Too many chickens in the area have ruined the grass.

Christine Monsoor – New bathtub & new cupboards with sinks in bathrooms. First priority is bathtub.

Amancio Garcia – No comment

Tabitha Smittle – No comment

Amy Casper – No comment

Hannah Coleman – No comment

Katrishia Sands – No comment

Jason Hunter – No comment

Juan Benavidez – No comment

Syringa Court Apartments

Brittany Sierra – No comment

Heath Julia - Exterior lighting E. of 365 on NE corner, ceiling fan, sprinkler upgrade. Shorter steps outside 356, don't know of others.

Josephine Leavitt – New playground equipment, upgrade laundry room, more picnic tables.

Amber Adams – No comment

Cheyenne Campbell – No comment

Rebecca Negrete – No comment

Sandra Garza – No comment

Juan Guerrero - No comment

Heather Espino – No comment

Horacio Izaguirre – Ceiling fans in rooms.

Resident Advisory Board FY2026

Ashley Stroud – No comment

Vivan Helsel – No comment

Rhonda O’Hanley – No comment

Ana Rosa Ayala Elizarraraz – No comment

Carolynn Grigg – No comment

Justine Hill – No comment

Alice Shreiber – No comment

JoAnn Tellez – fix private fencing, upgrade playground area, create picnic area. Upgrade laundry rooms, build new parking spaces, replace blinds.

Sherri Noffsinger – No comment

Janet Reeves – Additional washes and dryers (newer) Outdoor picknick/seating areas.

Courtney Johnson – No comment

Olivia Ashford – No comment

Amanda Ortiz – No comment

Barbar LaRose – If insulation could be put into the walls where the bedrooms meet each other thereby helping with bringing the noise level down between both apartments.

Gabriel Soto – Repair/New Washers and Dryers, sport equipment, ceiling fans.

Carolyn Bunk – No comment

Christina Wright – Ceiling fans, upgraded playground equipment, upgrade laundry room.

Kyrston Haskins – No comment

Emily Stone – No comment

Michaela Turner – No comment

Certifications of Compliance with PHA Plan and Related Regulations (Standard, Troubled, HCV-Only, and High Performer PHAs)

U.S. Department of Housing and Urban Development
Office of Public and Indian Housing
OMB No. 2577-0226
Expires 3/31/2024

PHA Certifications of Compliance with PHA Plan, Civil Rights, and Related Laws and Regulations including PHA Plan Elements that Have Changed

Acting on behalf of the Board of Commissioners of the Public Housing Agency (PHA) listed below, as its Chairperson or other authorized PHA official if there is no Board of Commissioners, I approve the submission of the ___ 5-Year and/or ___ Annual PHA Plan, hereinafter referred to as "the Plan", of which this document is a part, and make the following certification and agreements with the Department of Housing and Urban Development (HUD) for the PHA fiscal year beginning 07/01/2024 in connection with the submission of the Plan and implementation thereof:

1. The Plan is consistent with the applicable comprehensive housing affordability strategy (or any plan incorporating such strategy) for the jurisdiction in which the PHA is located (24 CFR § 91.2).
2. The Plan contains a certification by the appropriate State or local officials that the Plan is consistent with the applicable Consolidated Plan, which includes a certification that requires the preparation of an Analysis of Impediments (AI) to Fair Housing Choice, or Assessment of Fair Housing (AFH) when applicable, for the PHA's jurisdiction and a description of the manner in which the PHA Plan is consistent with the applicable Consolidated Plan (24 CFR §§ 91.2, 91.225, 91.325, and 91.425).
3. The PHA has established a Resident Advisory Board or Boards, the membership of which represents the residents assisted by the PHA, consulted with this Resident Advisory Board or Boards in developing the Plan, including any changes or revisions to the policies and programs identified in the Plan before they were implemented, and considered the recommendations of the RAB (24 CFR 903.13). The PHA has included in the Plan submission a copy of the recommendations made by the Resident Advisory Board or Boards and a description of the manner in which the Plan addresses these recommendations.
4. The PHA provides assurance as part of this certification that:
 - (i) The Resident Advisory Board had an opportunity to review and comment on the changes to the policies and programs before implementation by the PHA;
 - (ii) The changes were duly approved by the PHA Board of Directors (or similar governing body); and
 - (iii) The revised policies and programs are available for review and inspection, at the principal office of the PHA during normal business hours.
5. The PHA made the proposed Plan and all information relevant to the public hearing available for public inspection at least 45 days before the hearing, published a notice that a hearing would be held and conducted a hearing to discuss the Plan and invited public comment.
6. The PHA certifies that it will carry out the public housing program of the agency in conformity with title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d-2000d-4), the Fair Housing Act (42 U.S.C. 3601-19), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), title II of the Americans with Disabilities Act (42 U.S.C. 12101 et seq.), and other applicable civil rights requirements and that it will affirmatively further fair housing in the administration of the program. In addition, if it administers a Housing Choice Voucher Program, the PHA certifies that it will administer the program in conformity with the Fair Housing Act, title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, title II of the Americans with Disabilities Act, and other applicable civil rights requirements, and that it will affirmatively further fair housing in the administration of the program.
7. The PHA will affirmatively further fair housing, which means that it will take meaningful actions to further the goals identified in the Assessment of Fair Housing (AFH) conducted in accordance with the requirements of 24 CFR § 5.150 through 5.180, that it will take no action that is materially inconsistent with its obligation to affirmatively further fair housing, and that it will address fair housing issues and contributing factors in its programs, in accordance with 24 CFR § 903.7(o)(3). The PHA will fulfill the requirements at 24 CFR § 903.7(o) and 24 CFR § 903.15(d). Until such time as the PHA is required to submit an AFH, the PHA will fulfill the requirements at 24 CFR § 903.7(o) promulgated prior to August 17, 2015, which means that it examines its programs or proposed programs; identifies any impediments to fair housing choice within those programs; addresses those impediments in a reasonable fashion in view of the resources available; works with local jurisdictions to implement any of the jurisdiction's initiatives to affirmatively further fair housing that require the PHA's involvement; and maintains records reflecting these analyses and actions.
8. For PHA Plans that include a policy for site-based waiting lists:
 - The PHA regularly submits required data to HUD's 50058 PIC/IMS Module in an accurate, complete and timely manner (as specified in PIH Notice 2011-65);

- The system of site-based waiting lists provides for full disclosure to each applicant in the selection of the development in which to reside, including basic information about available sites; and an estimate of the period of time the applicant would likely have to wait to be admitted to units of different sizes and types at each site;
 - Adoption of a site-based waiting list would not violate any court order or settlement agreement or be inconsistent with a pending complaint brought by HUD;
 - The PHA shall take reasonable measures to assure that such a waiting list is consistent with affirmatively furthering fair housing; and
 - The PHA provides for review of its site-based waiting list policy to determine if it is consistent with civil rights laws and certifications, as specified in 24 CFR 903.7(o)(1).
9. The PHA will comply with the prohibitions against discrimination on the basis of age pursuant to the Age Discrimination Act of 1975.
 10. In accordance with 24 CFR § 5.105(a)(2), HUD's Equal Access Rule, the PHA will not make a determination of eligibility for housing based on sexual orientation, gender identify, or marital status and will make no inquiries concerning the gender identification or sexual orientation of an applicant for or occupant of HUD-assisted housing.
 11. The PHA will comply with the Architectural Barriers Act of 1968 and 24 CFR Part 41, Policies and Procedures for the Enforcement of Standards and Requirements for Accessibility by the Physically Handicapped.
 12. The PHA will comply with the requirements of Section 3 of the Housing and Urban Development Act of 1968, Employment Opportunities for Low-or Very-Low Income Persons, and with its implementing regulation at 24 CFR Part 135.
 13. The PHA will comply with acquisition and relocation requirements of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 and implementing regulations at 49 CFR Part 24 as applicable.
 14. The PHA will take appropriate affirmative action to award contracts to minority and women's business enterprises under 24 CFR 5.105(a).
 15. The PHA will provide the responsible entity or HUD any documentation that the responsible entity or HUD needs to carry out its review under the National Environmental Policy Act and other related authorities in accordance with 24 CFR Part 58 or Part 50, respectively.
 16. With respect to public housing the PHA will comply with Davis-Bacon or HUD determined wage rate requirements under Section 12 of the United States Housing Act of 1937 and the Contract Work Hours and Safety Standards Act.
 17. The PHA will keep records in accordance with 2 CFR 200.333 and facilitate an effective audit to determine compliance with program requirements.
 18. The PHA will comply with the Lead-Based Paint Poisoning Prevention Act, the Residential Lead-Based Paint Hazard Reduction Act of 1992, and 24 CFR Part 35.
 19. The PHA will comply with the policies, guidelines, and requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Financial Assistance, including but not limited to submitting the assurances required under 24 CFR §§ 1.5, 3.115, 8.50, and 107.25 by submitting an SF-424, including the required assurances in SF-424B or D, as applicable.
 20. The PHA will undertake only activities and programs covered by the Plan in a manner consistent with its Plan and will utilize covered grant funds only for activities that are approvable under the regulations and included in its Plan.
 21. All attachments to the Plan have been and will continue to be available at all times and all locations that the PHA Plan is available for public inspection. All required supporting documents have been made available for public inspection along with the Plan and additional requirements at the primary business office of the PHA and at all other times and locations identified by the PHA in its PHA Plan and will continue to be made available at least at the primary business office of the PHA.
 22. The PHA certifies that it is in compliance with applicable Federal statutory and regulatory requirements, including the Declaration of Trust(s).

Southwestern Idaho Cooperative Housing Authority

PHA Name

ID016

PHA Number/HA Code

☒ Annual PHA Plan for Fiscal Year 20 26

☐ 5-Year PHA Plan for Fiscal Years 20 ____ - 20 ____

I hereby certify that all the information stated herein, as well as any information provided in the accompaniment herewith, is true and accurate. **Warning:** HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802).

Name of Executive Director

Elisa Velasco

Signature



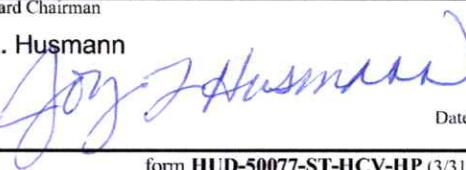
Date

1/31/25

Name Board Chairman

Joy L. Husmann

Signature



Date

1-31-25

The United States Department of Housing and Urban Development is authorized to solicit the information requested in this form by virtue of Title 12, U.S. Code, Section 1701 et seq., and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality. This information is collected to ensure compliance with PHA Plan, Civil Rights, and related laws and regulations including PHA plan elements that have changed.

Public reporting burden for this information collection is estimated to average 0.16 hours per year per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. HUD may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB Control Number.

Civil Rights Certification
(Qualified PHAs)

U.S. Department of Housing and Urban Development
Office of Public and Indian Housing
OMB Approval No. 2577-0226
Expires 3/31/2024

Civil Rights Certification

Annual Certification and Board Resolution

Acting on behalf of the Board of Commissioners of the Public Housing Agency (PHA) listed below, as its Chairperson or other authorized PHA official if there is no Board of Commissioners, I approve the submission of the 5-Year PHA Plan, hereinafter referred to as "the Plan", of which this document is a part, and make the following certification and agreements with the Department of Housing and Urban Development (HUD) for the fiscal year beginning 07/01/2025 in which the PHA receives assistance under 42 U.S.C. 1437f and/or 1437g in connection with the mission, goals, and objectives of the public housing agency and implementation thereof:

The PHA certifies that it will carry out the public housing program of the agency in conformity with title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d-2000d-4), the Fair Housing Act (42 U.S.C. 3601-19), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), title II of the Americans with Disabilities Act (42 U.S.C. 12101 *et seq.*), and other applicable civil rights requirements and that it will affirmatively further fair housing in the administration of the program. In addition, if it administers a Housing Choice Voucher Program, the PHA certifies that it will administer the program in conformity with the Fair Housing Act, title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, title II of the Americans with Disabilities Act, and other applicable civil rights requirements, and that it will affirmatively further fair housing in the administration of the program. The PHA will affirmatively further fair housing, which means that it will take meaningful actions to further the goals identified in the Assessment of Fair Housing (AFH) conducted in accordance with the requirements of 24 CFR § 5.150 through 5.180, that it will take no action that is materially inconsistent with its obligation to affirmatively further fair housing, and that it will address fair housing issues and contributing factors in its programs, in accordance with 24 CFR § 903.7(o)(3). The PHA will fulfill the requirements at 24 CFR § 903.7(o) and 24 CFR § 903.15(d). Until such time as the PHA is required to submit an AFH, the PHA will fulfill the requirements at 24 CFR § 903.7(o) promulgated prior to August 17, 2015, which means that it examines its programs or proposed programs; identifies any impediments to fair housing choice within those programs; addresses those impediments in a reasonable fashion in view of the resources available; works with local jurisdictions to implement any of the jurisdiction's initiatives to affirmatively further fair housing that require the PHA's involvement; and maintains records reflecting these analyses and actions.

Southwestern Idaho Cooperative Housing Authority

ID016

PHA Name

PHA Number/HA Code

I hereby certify that all the statement above, as well as any information provided in the accompaniment herewith, is true and accurate. **Warning:** HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

Name of Executive Director:

Elisa Velasco

Name of Board Chairperson:

Joy L. Husmann

Signature

Date

Signature

Date

The United States Department of Housing and Urban Development is authorized to collect the information requested in this form by virtue of Title 12, U.S. Code, Section 1701 *et seq.*, and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality. The information is collected to ensure that PHAs carry out applicable civil rights requirements.

Public reporting burden for this information collection is estimated to average 0.16 hours per response, including the time for reviewing instructions, searching existing data sources, gathering, and maintaining the data needed, and completing and reviewing the collection of information. HUD may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB Control Number.

**Certification by State or Local
Official of PHA Plans Consistency
with the Consolidated Plan or
State Consolidated Plan
(All PHAs)**

U. S Department of Housing and Urban Development
Office of Public and Indian Housing
OMB No. 2577-0226
Expires 3/31/2024

**Certification by State or Local Official of PHA Plans
Consistency with the Consolidated Plan or State Consolidated Plan**

I, Brady Ellis, the MBA, AMP | EVP, Community Housing
Official's Name *Official's Title*

certify that the 5-Year PHA Plan for fiscal years _____ and/or Annual PHA Plan for fiscal
year 2026 of the Southwestern Idaho Cooperative Housing Authority is consistent with the
PHA Name

Consolidated Plan or State Consolidated Plan including the Analysis of Impediments (AI) to Fair
Housing Choice or Assessment of Fair Housing (AFH) as applicable to the

State of Idaho

Local Jurisdiction Name

pursuant to 24 CFR Part 91 and 24 CFR § 903.15.

Provide a description of how the PHA Plan's contents are consistent with the Consolidated Plan or
State Consolidated Plan.

I hereby certify that all the information stated herein, as well as any information provided in the accompaniment herewith, is true and accurate. **Warning:** HUD will
prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

Name of Authorized Official: <u>Brady Ellis</u>	Title: <u>MBA, AMP EVP, Community Housing</u>
Signature: <u>Brady Ellis</u>	Date: <u>2/26/25</u>

The United States Department of Housing and Urban Development is authorized to solicit the information requested in this form by virtue of Title 12, U.S.
Code, Section 1701 et seq., and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information
are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality. This information is collected to
ensure consistency with the consolidated plan or state consolidated plan.

Public reporting burden for this information collection is estimated to average 0.16 hours per year per response, including the time for reviewing
instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. HUD
may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB Control Number.

Supporting Documents



**SOUTHWESTERN IDAHO COOPERATIVE
HOUSING AUTHORITY**

Report on Audited Basic
Financial Statements and
Additional Information

For the Year Ended June 30, 2023

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ZWYGART JOHN

CERTIFIED PUBLIC ACCOUNTANTS

Zwygart John & Associates CPAs, PLLC

16130 North Merchant Way, Suite 120 ♦ Nampa, Idaho 83687

Phone: 208-459-4649 ♦ FAX: 208-229-0404

Independent Auditor's Report

Board of Commissioners
Southwestern Idaho Cooperative
Housing Authority
Middleton, Idaho

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities, each major fund, and the aggregate remaining fund information of Southwestern Idaho Cooperative Housing Authority (the Authority) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, each major fund, and the aggregate remaining fund information of Southwestern Idaho Cooperative House Authority, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Southwestern Idaho Cooperative House Authority, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The Authority's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Southwestern Idaho Cooperative House Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Southwestern Idaho Cooperative House Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Southwestern Idaho Cooperative House Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages i through v be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Southwestern Idaho Cooperative Housing Authority's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. In addition, we examined the electronic submission of the Financial Data Schedule (FDS) as required by U.S. Department of Housing and Urban Development Real Estate Assessment Center (REAC). The combining and individual nonmajor fund financial statements and the schedule

of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 19, 2024, on our consideration of Southwestern Idaho Cooperative Housing Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Southwestern Idaho Cooperative Housing Authority's internal control over financial reporting and compliance.

Zwygart John & Associates, CPAs PLLC

Nampa, Idaho
March 19, 2024

Southwestern Idaho Cooperative Housing Authority

MANAGEMENT DISCUSSION AND ANALYSIS

June 30, 2023

As management of Southwestern Idaho Cooperative Housing Authority (the Authority), we offer readers of the Authority's financial statements this narrative overview and analysis of the financial activities of the Authority for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with the Authority's financial statements.

Financial Highlights

The assets of the Authority exceeded its liabilities at the close of the most recent fiscal year by \$6,492,318 (net position) and decreased by \$101,346 from June 30, 2022.

- ❖ The Authority's cash balance on June 30, 2023, was \$6,423,730, representing an increase of \$10,730 from June 30, 2022.
- ❖ The Authority has intergovernmental revenues of \$11,644,462 and program expenses of \$11,708,193, for the year ended June 30, 2023. These represent in part an increase (decrease) in revenues and expenses in our three major programs as follows:

		06/30/2023	06/30/2022	Difference
Public Housing	Revenue	\$464,937	\$425,988	\$38,949
	Expense	\$423,344	\$427,085	-\$3,741
Section 8	Revenue	\$8,865,072	\$7,280,234	\$1,584,838
	Expense	\$8,902,851	\$7,170,482	\$1,732,369
RD 515/Operations/FSS/EHV	Revenue	\$2,314,453	\$2,324,899	-\$10,446
	Expense	\$2,381,998	\$2,256,457	\$125,541

These increases/decreases are explained as follows:

- ❖ Public Housing Revenue increased from 2022, by \$35,949, the Department of Housing and Urban Development increased the operating funds grant for this fiscal year, also contributing to the boost in income is that public housing units have been 100 percent leased for most of the year.. Expenses for this program have decreased by \$3,741, due to a decrease in repairs.
- ❖ Housing Choice Voucher program revenue increased from 2022, by \$1,584,838, due mainly to an increase in the Housing Assistance Funding. Housing Assistance expenses also increased from 2022, by \$1,732,369, due in general to the extraordinary spike in housing cost within the local rental market.
- ❖ RD 515/Operations/FSS/EHV Revenue for the Rural Development Program, Central Office, Family Self Sufficiency and Emergency Housing Voucher income decreased from 2022, by \$10,446, this was due to a decrease in grant revenue. Expenses for the RD Program, Central Office, Family Self Sufficiency and EHV increased by \$125,541, due mainly to an increase in tenant assistance expenses.

Overview of the Financial Statements

The Authority prepares its financial statements using proprietary fund accounting. Proprietary fund accounting uses full accrual basis principles. Revenues are recognized as earned and expenditures are recorded when incurred. The Authority receives funding from numerous sources. In order to properly account for the funds and restrictions on them, our accounts are maintained in accordance with the principles of fund accounting.

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Authority, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Authority has twenty-one funds, namely: Central, Low Rent Public Housing, Section 8 Housing Choice Vouchers, Family Self Sufficiency Program, Housing Southwest No. 1, 3, 4, 5, 6, Coleman Apartments, Cambridge Apartments, Owyhee Manor, Owyhee Manor III, Roseberry Court, Freedom Village, Leisure Village II, Leisure Village X, Willow Creek Apartments, and the Capital Funds Program.

Because the focus of each separate fund listed on the financial statements is narrower than that of the entity-wide view, it is useful to compare the information presented in each separate fund with similar information presented for proprietary fund financial statements. By doing so, readers may better understand the long-term impact of the government's near-term changes in fund balances. Provide a reconciliation to facilitate this comparison between each of our projects and programs. The basic fund financial statements can be found in four through fourteen of our financial statements.

The Authority's statements report information about the Authority using accounting methods like those used in private sector companies. The Statement of Net Assets includes all the Authority's assets and liabilities. All the current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses and Changes in Net Assets regardless of when cash is received or paid.

The Authority's financial statements are presented to provide readers with a broad overview of the Authority's finances in much the same way as the private sector business does.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the fund financial statements. The notes to financial statements can be found on page fifteen through twenty-four of our financial statements.

Additional Information

The additional information found in our financial statements consists of a breakdown of the funds that are included in the Other Enterprise Fund's column in the financial statements found on pages twenty-five through thirty two of our financial statements.

Federal Reports

The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. The schedule of expenditures of federal awards can be found on page thirty-three of our financial statements.

Financial Analysis

The Authority's overall financial position and operations are presented below:

	06/30/2022	06/30/2022	Difference
Current Assets	\$6,493,273	\$6,462,237	\$31,036
Net Capital Assets	6,465,707	6,615,500	(149,793)
Total Assets	12,958,980	13,072,980	(114,000)
Current Liabilities	1,416,103	1,250,161	165,942
Long-term Liabilities	5,050,559	5,233,910	(183,351)
Total Liabilities	6,466,662	6,484,071	(17,409)
Net Position	\$6,492,318	\$6,593,666	\$(101,348)
Revenue	\$11,644,462	\$10,031,121	\$1,613,341
Expenses	(11,708,193)	(9,854,024)	(1,854,169)
Other Financial Sources	(37,615)	(51,648)	14,033
Net Income	(\$101,346)	\$125,449	\$226,795

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Authority, assets exceeded liabilities by \$6,492,318 at the close of the most current fiscal year. This represents a decrease of \$101,346.

The largest portion of the Authority's assets reflects its investment in capital assets (e.g., buildings, machinery, and equipment). The Authority uses these capital assets to provide housing services to low-income community members; consequently, these assets are not available for future spending. The unrestricted net assets of the Authority are available for future use to provide program services.

Separate Fund Financial Analysis

As noted earlier, the Authority uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Authority's separate funds are briefly discussed below:

The focus of the Authority's separate fund accounting is to provide information on each individual project program. Each fund operates with monies designated to provide for the expenses related to the project or program for which it was intended. The current condition of each fund has a direct bearing on the Authority as a whole. By monitoring each fund, we can determine what programs

MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED

are performing well and what programs need more attention. For example, if a particular Rural Development project is operating at or below needed revenues, we can request a rent increase to correct the problem.

Capital Assets and Debt Administration

CAPITAL ASSETS

As of June 30, 2023, the Authority's investment in capital assets for its governmental activities was \$6,465,707 (net of accumulated depreciation). This investment in capital assets includes building improvements, equipment, and computer software.

Net capital assets decreased by \$149,793 in comparison to the previous year and there were very few major improvements made to the properties this year.

Additional information on the Authority's capital assets can be found in Note 7 on page twenty of our financial statements.

LONG-TERM DEBT

The Authority has \$5,180,004 in long-term debt. The debt represents the mortgage payable for each of our USDA Rural Development housing projects. None of the payables are in arrears and the original mortgages have been in effect ranging from one to twenty-eight years.

Long-term debt decreased by \$167,673 primarily because of principal payments.

Economic Factors and Next Year's Budget Rates

The following factors were considered in preparing the Authority's budget for the 2023 fiscal year.

- ❖ Grant Revenue for 2024 is expected to increase for the Housing Choice Voucher program, mainly due to Housing and Urban Development (HUD) funding appropriations. As usual we expect to be fully leased, we do not expect any reductions in administrative fee funding for the agency this fiscal year.
- ❖ The Public Housing Program is currently fully funded. We anticipate improvements in our rental revenue as we continue to see an increase in demand for housing within our jurisdiction. Currently, we anticipate an increase in Capital Fund grants for the next fiscal year.

Future Events that Will Financially Impact the Authority

The Authority anticipates full utilization of the voucher program in fiscal year 2024, funding permitted. The waiting list for the voucher program is currently at one to two year wait.

HUD continues to mitigate the accrual of excess funds at the voucher program and the public housing level to comply with the cash management requirements. HUD has and will continue to distribute based on the most recent assessment of needs. The process will result in the re-establishment of HUD-held program reserves and excess HAP funds will now be held at the HUD level rather than at the Authority level. The existing restricted net asset balances that related to excess HAP funds will continue to transition into the cash management process and will be used to reduce the 2024 allocation of HAP funds.

Contacting the Authority's Financial Management

The financial report is designed to provide a general overview of the Authority's finances for all those with an interest. Questions concerning the information provided in this report or requests for additional information should be addressed to the Executive Director, Southwestern Idaho Cooperative Housing Authority, 377 Cornell Street, Middleton, ID 83644 or (208) 585-9325.

Southwestern Idaho Cooperative Housing Authority

Statement of Net Position - Proprietary Funds

June 30, 2023

	Operations	Section 8	Public Housing	Family Self Sufficient
Assets				
Current Assets:				
Cash Operations	\$ 1,059,839	\$ 1,635,229	\$ 761,500	\$ 529
Cash Security Deposits	-	-	13,000	-
Restricted Cash	-	218,606	-	-
Accounts Receivable, Net	16,090	2,700	11,872	16,014
Interfund Payable/Receivable	-	-	-	-
Prepaid Expenses	2,536	803	3,212	-
Total Current Assets	<u>1,078,465</u>	<u>1,857,338</u>	<u>789,584</u>	<u>16,543</u>
Noncurrent Assets:				
Land	25,000	-	230,112	-
Buildings, Net	488,746	-	696,727	-
Maintenance Equipment, Net	4,373	42,991	2,945	-
Right-to-Use Asset, Net	11,494	-	-	-
Net Capital Assets	<u>529,613</u>	<u>42,991</u>	<u>929,784</u>	<u>-</u>
Total Noncurrent Assets	<u>529,613</u>	<u>42,991</u>	<u>929,784</u>	<u>-</u>
Total Assets	<u>1,608,078</u>	<u>1,900,329</u>	<u>1,719,368</u>	<u>16,543</u>
Liabilities and Net Assets				
Current Liabilities:				
Accounts Payable	-	-	10,155	16,543
Other Liabilities	-	218,606	4,006	-
Tenant Security Deposit	-	-	13,000	-
PILT - Taxes	-	-	10,817	-
Prepaid Rent - Tenant	-	-	2,474	-
Payable to HUD	-	-	-	-
Unearned Revenue	-	792,455	-	-
Compensated Absences	-	12,202	-	-
Accrued Interest Payable	284	-	-	-
Current Portion of Lease Payable	5,575	-	-	-
Current Portion of Notes Payable	12,314	-	-	-
Total Current Liabilities	<u>18,173</u>	<u>1,023,263</u>	<u>40,452</u>	<u>16,543</u>
Long-term Liabilities:				
Compensated Absences	27,035	9,569	-	-
Lease Payable	5,919	-	-	-
Notes Payable	292,031	-	-	-
Total Liabilities	<u>343,158</u>	<u>1,032,832</u>	<u>40,452</u>	<u>16,543</u>
Net Position				
Invested in Capital Assets, Net of Related Debt	225,268	42,991	929,784	-
Restricted	-	-	-	-
Unrestricted	1,039,652	824,506	749,132	-
Total Net Position	<u>\$ 1,264,920</u>	<u>\$ 867,497</u>	<u>\$ 1,678,916</u>	<u>\$ -</u>

The accompanying notes are an integral
part of the financial statements.

Southwestern Idaho Cooperative Housing Authority
Statement of Net Position - Proprietary Funds
June 30, 2023
(continued)

	Roseberry Court	Leisure Village II	Other Enterprise Funds	Total
Assets				
Current Assets:				
Cash Operations	\$ 249,160	\$ 248,598	\$ 2,182,541	\$ 6,137,396
Cash Security Deposits	5,639	7,498	41,591	67,728
Restricted Cash	-	-	-	218,606
Accounts Receivable, Net	6,261	122	34,288	87,347
Interfund Payable/Receivable	-	-	-	-
Prepaid Expenses	669	937	6,067	14,224
Total Current Assets	<u>261,729</u>	<u>257,155</u>	<u>2,264,487</u>	<u>6,525,301</u>
Noncurrent Assets:				
Land	119,420	23,550	293,830	691,912
Buildings, Net	449,480	721,992	3,349,316	5,706,261
Maintenance Equipment, Net	597	2,070	3,064	56,040
Right-to-Use Asset, Net	-	-	-	11,494
Net Capital Assets	569,497	747,612	3,646,210	6,465,707
Interfund Balance, Noncurrent	-	-	-	-
Total Noncurrent Assets	<u>569,497</u>	<u>747,612</u>	<u>3,646,210</u>	<u>6,465,707</u>
Total Assets	<u>831,226</u>	<u>1,004,767</u>	<u>5,910,697</u>	<u>12,991,008</u>
Liabilities and Net Assets				
Current Liabilities:				
Accounts Payable	3,524	9,566	22,247	62,035
Other Liabilities	5,075	2,785	9,142	239,614
Tenant Security Deposit	5,539	7,498	41,591	67,628
PILT - Taxes	-	-	-	10,817
Prepaid Rent - Tenant	2,404	805	6,228	11,911
Payable to HUD	-	-	-	-
Unearned Revenue	-	-	51,388	843,843
Compensated Absences	-	-	-	12,202
Accrued Interest Payable	734	2,566	3,469	7,053
Current Portion of Lease Payable	-	-	-	5,575
Current Portion of Notes Payable	8,545	19,243	131,866	171,968
Total Current Liabilities	<u>25,821</u>	<u>42,463</u>	<u>265,931</u>	<u>1,432,646</u>
Long-term Liabilities:				
Compensated Absences	-	-	-	36,604
Lease Payable	-	-	-	5,919
Notes Payable	750,962	745,833	3,219,210	5,008,036
Total Liabilities	<u>776,783</u>	<u>788,296</u>	<u>3,485,141</u>	<u>6,483,205</u>
Net Position				
Invested in Capital Assets, Net of Related Debt	(190,010)	(17,464)	295,134	1,285,703
Restricted	-	-	-	-
Unrestricted	244,453	233,935	2,130,422	5,222,100
Total Net Position	<u>\$ 54,443</u>	<u>\$ 216,471</u>	<u>\$ 2,425,556</u>	<u>\$ 6,507,803</u>

The accompanying notes are an integral
part of the financial statements.

Southwestern Idaho Cooperative Housing Authority
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds
For the Year Ended June 30, 2023

	Operations	Section 8	Public Housing	Family Self Sufficient
Operating Revenues				
Tenant Assistance Payments	\$ -	\$ -	\$ -	\$ -
Tenant Rent	-	-	172,738	-
Operating Grants	-	8,626,859	150,330	148,600
Capital Grants	-	-	138,761	-
Administrative Fee	169,380	-	-	-
Other Income	61,584	238,213	3,108	-
Total Revenue	230,964	8,865,072	464,937	148,600
Operating Expenses				
Administrative Salaries	299,007	511,416	106,289	117,952
Audit Fees	3,000	9,000	3,000	-
Advertising and Marketing	-	215	-	-
Employee Benefits Contribution - Admin	77,965	133,368	22,602	30,648
Office Expenses	52,939	6,594	159	-
Legal Expenses	-	-	-	-
Travel	12,124	5,238	-	-
Other Operating - Administrative	15,557	84,138	3,150	-
Water	203	-	32,011	-
Electricity	4,301	-	5,283	-
Gas	1,384	-	143	-
Fuel	-	-	368	-
Sewer	576	-	17,521	-
Garbage Removal	680	-	6,937	-
Telephone	7,320	1,200	1,539	-
M&O - Labor	8,242	1,095	87,877	-
M&O - Materials	672	-	39,554	-
M&O - Contracts	2,665	1,968	1,076	-
Insurance	10,730	3,081	12,427	-
Payment in Lieu of Taxes	-	-	10,817	-
Bad Debt Expense	-	916	75	-
Housing Assistance Payments	-	8,133,874	-	-
Other Service Fees	-	-	-	-
Depreciation Expense	15,093	10,748	72,516	-
Rent Expense	10,667	-	-	-
Taxes	7	-	-	-
Total Operating Expenses	523,132	8,902,851	423,344	148,600
Operating Income (Loss)	(292,168)	(37,779)	41,593	-
Nonoperating Revenues (Expenses)				
Interfund Administrative Fees	433,606	(232,557)	(34,200)	-
Interest	2,489	3,826	2,010	-
Interest Expense	(13,531)	-	-	-
Total Nonoperating Revenues (Expenses)	422,564	(228,731)	(32,190)	-
Change in Net Position	130,396	(266,510)	9,403	-
Net Position, Beginning	1,134,524	1,134,007	1,669,513	-
Net Position, Ending	\$ 1,264,920	\$ 867,497	\$ 1,678,916	\$ -

The accompanying notes are an integral
part of the financial statements.

Southwestern Idaho Cooperative Housing Authority
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds
For the Year Ended June 30, 2023
(continued)

	Roseberry Court	Leisure Village II	Other Enterprise Funds	Total
Operating Revenues				
Tenant Assistance Payments	\$ 71,131	\$ 77,976	\$ 1,069,019	\$ 1,218,126
Tenant Rent	80,793	63,279	415,466	732,276
Operating Grants	-	-	118,385	9,044,174
Capital Grants	-	-	-	138,761
Administrative Fee	-	-	-	169,380
Other Income	25,830	1,032	27,992	357,759
Total Revenue	<u>177,754</u>	<u>142,287</u>	<u>1,630,862</u>	<u>11,660,476</u>
Operating Expenses				
Administrative Salaries	-	-	-	1,034,664
Audit Fees	524	678	4,723	20,925
Advertising and Marketing	-	-	-	215
Employee Benefits Contribution-Admin	2,825	3,200	25,667	296,275
Office Expenses	895	260	2,254	63,101
Legal Expenses	-	-	6,473	6,473
Travel	-	-	-	17,362
Other Operating - Administrative	56	72	4,188	107,161
Water	13,270	4,337	46,338	96,159
Electricity	3,152	3,097	16,767	32,600
Gas	-	-	-	1,527
Fuel	-	-	-	368
Sewer	8,995	7,601	67,553	102,246
Garbage Removal	4,346	1,835	20,327	34,125
Telephone	1,632	-	-	11,691
M&O - Labor	45,755	38,613	327,898	509,480
M&O - Materials	13,115	16,299	80,531	150,171
M&O - Contracts	10,730	720	34,935	52,094
Insurance	3,433	4,270	28,472	62,413
Payment in Lieu of Taxes	-	-	-	10,817
Bad Debt Expense	-	-	-	991
Housing Assistance Payments	-	-	492,573	8,626,447
Other Service Fees	-	-	34,313	34,313
Depreciation Expense	21,995	36,331	235,843	392,526
Rent Expense	-	-	-	10,667
Taxes	4,762	2,918	26,053	33,740
Total Operating Expenses	<u>135,485</u>	<u>120,231</u>	<u>1,454,908</u>	<u>11,708,551</u>
Operating Income (Loss)	<u>42,269</u>	<u>22,056</u>	<u>175,954</u>	<u>(48,075)</u>
Nonoperating Revenues (Expenses)				
Interfund Administrative Fees	(14,758)	(17,372)	(134,719)	-
Interest	599	776	6,576	16,276
Interest Expense	(13,066)	(9,853)	(17,612)	(54,062)
Total Nonoperating Revenues (Expenses)	<u>(27,225)</u>	<u>(26,449)</u>	<u>(145,755)</u>	<u>(37,786)</u>
Change in Net Position	15,044	(4,393)	30,199	(85,861)
Net Position, Beginning	39,399	220,864	2,395,357	6,593,664
Net Position, Ending	<u>\$ 54,443</u>	<u>\$ 216,471</u>	<u>\$ 2,425,556</u>	<u>\$ 6,507,803</u>

The accompanying notes are an integral
part of the financial statements.

Southwestern Idaho Cooperative Housing Authority
Statement of Cash Flows - Proprietary Funds
For the Year Ended June 30, 2023

	Operations	Section 8	Public Housing	Family Self Sufficient
Cash Flows from Operating Activities				
Cash Receipts from Tenant Assistance Payments	\$ -	\$ -	\$ -	\$ -
Cash Receipts from Tenant Rent	1,039	4,607	165,058	-
Cash Receipts from Grants	-	8,723,529	289,091	148,600
Cash Receipts from Admin Fee Revenue	169,380	-	-	-
Cash Receipts from Other Income	61,584	238,213	3,108	-
Cash Payments to Employees for Services	(384,844)	(620,614)	(212,762)	(148,600)
Cash Payments to Tenant Services	-	(8,133,874)	-	-
Cash Payments to Utilities	(14,464)	(1,200)	(63,802)	-
Cash Payments to Operating Maintenance	(3,337)	(1,968)	(40,630)	-
Cash Payments to General Expenses	(115,997)	(108,397)	(30,626)	(1,226)
Net Cash Provided (Used) from Operating Activities	(286,639)	100,296	109,437	(1,226)
Cash Flows from Noncapital Financing Activities				
Transfers In(Out)	-	-	-	-
Interfund Administrative Fees	433,606	(232,557)	(34,200)	-
Net Cash Provided (Used) by Noncapital Financing Activities	433,606	(232,557)	(34,200)	-
Cash Flows from Capital and Related Financing Activities				
Purchase of Capital Assets	(6,885)	(53,739)	(19,311)	-
Sale of Capital Assets	-	-	-	-
Capital Debt Proceeds	-	-	-	-
Principal Paid on Capital Debt	(12,831)	-	-	-
Interest Paid on Capital Debt	(14,352)	-	-	-
Net Cash Provided (Used) in Capital and Related Financing Activities	(34,068)	(53,739)	(19,311)	-
Cash Flows from Investing Activities				
Interest	2,489	3,826	2,010	-
Net Increase (Decrease) in Cash	115,388	(182,174)	57,936	(1,226)
Cash, Beginning of Year	944,451	2,036,009	716,564	1,755
Cash, End of Year	<u>\$ 1,059,839</u>	<u>\$ 1,853,835</u>	<u>\$ 774,500</u>	<u>\$ 529</u>
Displayed as:				
Cash Operations	\$ 1,059,839	\$ 1,635,229	\$ 761,500	\$ 529
Cash Security Deposit	-	-	13,000	-
Restricted Cash	-	218,606	-	-
	<u>\$ 1,059,839</u>	<u>\$ 1,853,835</u>	<u>\$ 774,500</u>	<u>\$ 529</u>

The accompanying notes are an integral
part of the financial statements.

Southwestern Idaho Cooperative Housing Authority
Statement of Cash Flows - Proprietary Funds
For the Year Ended June 30, 2023
(continued)

	Roseberry Court	Leisure Village II	Other Enterprise Funds	Total
Cash Flows from Operating Activities				
Cash Receipts from Tenant Assistance Payments	\$ 71,131	\$ 77,976	\$ 1,069,019	\$ 1,218,126
Cash Receipts from Tenant Rent	75,359	67,574	397,358	710,995
Cash Receipts from Grants	-	-	129,821	9,291,041
Cash Receipts from Admin Fee Revenue	-	-	-	169,380
Cash Receipts from Other Income	25,830	1,032	27,992	357,759
Cash Payments to Employees for Services	(44,598)	(40,302)	(357,928)	(1,809,648)
Cash Payments to Tenant Services	-	-	(526,886)	(8,660,760)
Cash Payments to Utilities	(31,395)	(16,870)	(150,985)	(278,716)
Cash Payments to Operating Maintenance	(23,845)	(17,019)	(115,466)	(202,265)
Cash Payments to General Expenses	(6,702)	(475)	(65,388)	(328,811)
Net Cash Provided (Used) from Operating Activities	<u>65,780</u>	<u>71,916</u>	<u>407,537</u>	<u>467,101</u>
Cash Flows from Noncapital Financing Activities				
Transfers In(Out)	-	-	-	-
Interfund Administrative Fees	(14,758)	(17,372)	(134,719)	-
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(14,758)</u>	<u>(17,372)</u>	<u>(134,719)</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities				
Purchase of Capital Assets	-	-	(168,051)	(247,986)
Sale of Capital Assets	-	-	-	-
Capital Debt Proceeds	-	-	-	-
Principal Paid on Capital Debt	(8,478)	(19,075)	(127,289)	(167,673)
Interest Paid on Capital Debt	(13,527)	(10,101)	(19,008)	(56,988)
Net Cash Provided (Used) in Capital and Related Financing Activities	<u>(22,005)</u>	<u>(29,176)</u>	<u>(314,348)</u>	<u>(472,647)</u>
Cash Flows from Investing Activities				
Interest	<u>599</u>	<u>776</u>	<u>6,576</u>	<u>16,276</u>
Net Increase (Decrease) in Cash	29,616	26,144	(34,954)	10,730
Cash, Beginning of Year	225,183	229,952	2,259,086	6,413,000
Cash, End of Year	<u>\$ 254,799</u>	<u>\$ 256,096</u>	<u>\$ 2,224,132</u>	<u>\$ 6,423,730</u>
Displayed as:				
Cash Operations	\$ 249,160	\$ 248,598	\$ 2,182,541	\$ 6,137,396
Cash Security Deposit	5,639	7,498	41,591	67,728
Restricted Cash	-	-	-	218,606
	<u>\$ 254,799</u>	<u>\$ 256,096</u>	<u>\$ 2,224,132</u>	<u>\$ 6,423,730</u>

The accompanying notes are an integral
part of the financial statements.

Southwestern Idaho Cooperative Housing Authority
Statement of Cash Flows - Proprietary Funds
For the Year Ended June 30, 2023
(continued)

	<u>Operations</u>	<u>Section 8</u>	<u>Public Housing</u>	<u>Family Self Sufficient</u>
Cash Flows from Operating Activities				
Operating Income (Loss)	\$ (292,168)	\$ (37,779)	\$ 41,593	\$ -
Adjustment to Reconcile Net Income to Net Cash Provided by Operating Activities:				
Depreciation	15,093	10,748	72,516	-
(Increase) Decrease in Accounts Receivable	1,039	5,523	(4,730)	-
(Increase) Decrease in Prepaid Expenses	(946)	(131)	(419)	-
(Increase) Decrease in Interfund Balance	(10,027)	-	-	(1,226)
Increase (Decrease) in Accounts Payable	-	-	(583)	-
Increase (Decrease) in Other Liabilities	-	26,573	4,006	-
Increase (Decrease) in Tenant Security Deposits	-	-	(320)	-
Increase (Decrease) in Unearned Subsidy	-	96,670	-	-
Increase (Decrease) in PILT - Taxes	-	-	(71)	-
Increase (Decrease) in Prepaid Rent - Tenant	-	-	(2,555)	-
Increase (Decrease) in Compensated Absences	370	(1,308)	-	-
Net Cash Provided (Used) by Operating Activities	<u>\$ (286,639)</u>	<u>\$ 100,296</u>	<u>\$ 109,437</u>	<u>\$ (1,226)</u>

The accompanying notes are an integral
part of the financial statements.

Southwestern Idaho Cooperative Housing Authority
Statement of Cash Flows - Proprietary Funds
For the Year Ended June 30, 2023
(continued)

	Roseberry Court	Leisure Village II	Other Enterprise Funds	Total
Cash Flows from Operating Activities				
Operating Income (Loss)	\$ 42,269	\$ 22,056	\$ 175,954	\$ (48,075)
Adjustment to Reconcile Net Income to Net Cash Provided by Operating Activities:				
Depreciation	21,995	36,331	235,843	392,526
(Increase) Decrease in Accounts Receivable	(4,992)	4,238	(19,016)	(17,938)
(Increase) Decrease in Prepaid Expenses	(44)	(127)	(701)	(2,368)
(Increase) Decrease in Interfund Balance	-	-	-	(11,253)
Increase (Decrease) in Accounts Payable	3,012	7,850	7,486	17,765
Increase (Decrease) in Other Liabilities	3,982	1,511	(4,363)	31,709
Increase (Decrease) in Tenant Security Deposits	(318)	(748)	(1,271)	(2,657)
Increase (Decrease) in Unearned Revenue	-	-	11,426	108,096
Increase (Decrease) in PILT - Taxes	-	-	-	(71)
Increase (Decrease) in Prepaid Rent - Tenant	(124)	805	2,179	305
Increase (Decrease) in Compensated Absences	-	-	-	(938)
Net Cash Provided (Used) by Operating Activities	<u>\$ 65,780</u>	<u>\$ 71,916</u>	<u>\$ 407,537</u>	<u>\$ 467,101</u>

The accompanying notes are an integral
part of the financial statements.

Southwestern Idaho Cooperative Housing Authority

Notes to Financial Statements For the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Southwestern Idaho Cooperative Housing Authority (the Authority) conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of significant accounting policies followed by the Authority:

A. Reporting Entity

The Authority is governed by a Board of Commissioners (the "Board"), which has responsibility and control over all activities related to the Authority. The Authority receives funding from local, state, and federal government sources and must comply with all of the requirements of these funding source entities. However, the Authority is not included in any other governmental reporting entity as defined by generally accepted accounting principles. Board members are appointed and have decision-making authority, the power to designate management, the ability to significantly influence operations, and the primary accountability for fiscal matters. In addition, the Authority's reporting entity does not contain any component units as defined in Governmental Standards.

B. Basis of Presentation, Basis of Accounting

Basis of Presentation

Government-wide Statements: The Authority has no governmental funds. As such there is not a government-wide statement presented.

The proprietary funds of the Authority are displayed in the fund statements. Proprietary funds are financed in whole or in part by fees charged to external parties.

Fund Financial Statements: The fund financial statements provide information about the Authority's funds. The emphasis of fund financial statements is on major enterprise funds, each displayed in a separate column. All remaining enterprise funds are aggregated and reported as nonmajor funds.

The Authority reports the following major enterprise funds:

- *Operations.* This fund accounts for the majority of the Authority's administrative activities. The main source of revenue in this fund consists of administrative fees.
- *Public Housing.* These funds are used to provide subsidized housing.
- *Section 8.* These funds are used to provide housing assistance to qualified individuals.
- *Family Self Sufficient.* These funds are used to provide assistance to families to increase their earned income and reduce their dependency on welfare assistance and rental subsidies.

Southwestern Idaho Cooperative Housing Authority

Notes to Financial Statements For the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

- *Roseberry Court*: These Funds are from Rural Development to provide subsidized housing.
- *Leisure Village II* These funds are form Rural Development to provide subsidized housing.

Basis of Accounting

The Authority's financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Non-exchange transactions, in which the Authority gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants, and donations. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Non-operating revenues arise from capital and non-capital financing activities and investing activities.

Under the terms of grant agreements, the Authority funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted resources available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

C. Assets and Liabilities

Cash Equivalents

The Authority's cash and cash equivalents are considered to be cash on hand, demand deposits, short-term investments with original maturities of three months or less from the date of acquisition, and cash investments and certificates of deposit with an original maturity greater than three months at the time they are purchased. All short-term cash surpluses are kept in a cash and money market pool, the earnings from which are allocated to each fund based on month-end deposit and investment balances.

Capital Assets

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed assets are reported at estimated fair value at the time received.

Capitalization thresholds (the dollar value above which assets acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the proprietary funds are shown below:

Southwestern Idaho Cooperative Housing Authority

Notes to Financial Statements For the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

	<u>Capitalization Policy</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
<u>Section 8</u>			
Equipment	\$1,000	Straight-Line	3 - 5 Years
<u>Public Housing</u>			
Buildings and Improvements	\$500	Straight-Line	40 - 53 Years
Equipment	\$500	Straight-Line	3 - 5 Years
All Other Assets	\$1,500	Straight-Line	3 - 50 Years

Depreciation is used to allocate the actual or estimated historical cost of all capital assets over their estimated useful lives.

Compensated Absences

The Authority provides sick leave and vacation to full-time employees.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

2. CASH AND INVESTMENTS

Summary of Deposit and Investment Balances

The Authority maintains deposit and investment balances separately for all funds.

Deposits

As of June 30, 2023, the carrying amount of the Authority's deposits was \$6,423,318 and the respective bank balances totaled \$6,491,793. The entire bank balance is insured or collateralized with pooled securities held by the pledging institution in the name of the Authority.

Southwestern Idaho Cooperative Housing Authority

Notes to Financial Statements For the Year Ended June 30, 2023

2. CASH AND INVESTMENTS (continued)

Custodial Credit Risk – Deposits

Petty Cash

The Authority maintains petty cash accounts totaling \$925.

Custodial credit risk is the risk that in the event of a bank failure, the organization's deposits may not be returned. As of June 30, 2023 all of the Authority's deposits were covered by the federal depository insurance or by collateral held by the Authority's agent or pledging financial institution's trust department or agent in the name of the Authority.

Interest Rate Risk

The Authority does not have a formal policy limiting investment maturities that would help manage its exposure to fair value losses from increasing interest rates.

Credit Risk

Credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations. It is the Authority's policy to limit investments to the safest types of securities and to diversify the Authority's investments portfolio so that potential losses on securities will be minimized. The Authority's investments consist of certificates of deposits, and money market accounts that are held at federally insured banks. The Authority follows Idaho Statute that outlines qualifying investment options as follows:

Idaho Code authorizes the Authority to invest any available funds in obligations issued or guaranteed by the United States Treasury, the State of Idaho, local Idaho municipalities and taxing districts, the Farm Credit System, or Idaho public corporations, as well as time deposit accounts and repurchase agreements.

At year-end, the deposits and investments were reported in the basic financial statements in the following categories:

	Business-type Activities
Cash Operations	\$ 6,136,984
Petty Cash	925
Cash Security Deposits	67,728
Restricted Cash	218,606
	<u>\$ 6,424,243</u>

Southwestern Idaho Cooperative Housing Authority

Notes to Financial Statements For the Year Ended June 30, 2023

3. RISK MANAGEMENT

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties.

4. RECEIVABLES

Receivables as of the year end for the Authority's major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	Operations	Section 8	Public Housing	Family Self Sufficiency	Roseberry Court	Leisure Village II	Nonmajor Funds	Total
Receivables:								
Accounts	\$ 76	\$ 5,073	\$ 11,872	\$ -	\$ 6,261	\$ 122	\$ 34,288	\$ 57,692
Less: Allowance for Uncollectable	-	(2,373)	-	-	-	-	-	(2,373)
Net Total								
Receivables	<u>\$ 76</u>	<u>\$ 2,700</u>	<u>\$ 11,872</u>	<u>\$ -</u>	<u>\$ 6,261</u>	<u>\$ 122</u>	<u>\$ 34,288</u>	<u>\$ 55,319</u>

5. COMPENSATED ABSENCES

Vacation and sick leave are granted to full-time employees. In the event of termination, an employee is reimbursed for accumulated vacation. A summary of accumulated vacation is as follows:

<u>6/30/2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>6/30/2023</u>	<u>Current Portion</u>
<u>\$ 49,744</u>	<u>\$ 75,457</u>	<u>\$ (76,395)</u>	<u>\$ 48,806</u>	<u>\$ 12,202</u>

6. CONTINGENT LIABILITIES

The Authority participates in federally assisted grant and loan programs. These programs are subjected to testing of compliance with laws and regulations by the Authority's independent auditor. The amount, if any, of expenses which may be disallowed by the granting agency cannot be determined at this time, although the Authority does not expect such amounts, if any, to be material.

Southwestern Idaho Cooperative Housing Authority

Notes to Financial Statements For the Year Ended June 30, 2023

7. FIXED ASSETS

Fixed Assets at June 30, 2023, is composed of:

	Balance 6/30/2022	Additions	Disposals	Balance 6/30/2023
<u>Business-type Activities:</u>				
Capital Assets Not Being Depreciated				
Land	\$ 691,912	\$ -	\$ -	\$ 691,912
Total Capital Assets Not Being Depreciated	<u>691,912</u>	<u>-</u>	<u>-</u>	<u>691,912</u>
Capital Assets Being Depreciated				
Buildings	12,737,647	187,327	-	12,924,974
Equipment	336,271	60,659	-	396,930
Total Historical Cost	<u>13,073,918</u>	<u>247,986</u>	<u>-</u>	<u>13,321,904</u>
Less: Accumulated Depreciation				
Buildings	6,841,226	377,487	-	7,218,713
Equipment	325,848	15,042	-	340,890
Total Accumulated Depreciation	<u>7,167,074</u>	<u>392,529</u>	<u>-</u>	<u>7,559,603</u>
Net Depreciable Assets	<u>5,906,844</u>	<u>(144,543)</u>	<u>-</u>	<u>5,762,301</u>
Business-type Activities - Net	<u>\$6,598,756</u>	<u>\$(144,543)</u>	<u>\$ -</u>	<u>\$6,454,213</u>

8. LEASE COMMITMENTS

The Authority leases a copier. The lease has an initial term of 63 months, ending in June 2025. The lease liabilities and related right-to-use assets were reported as follows:

Southwestern Idaho Cooperative Housing Authority

Notes to Financial Statements For the Year Ended June 30, 2023

8. LEASE COMMITMENTS (continued)

Lease Liability

Description	6/30/2022	Decrease	Increase	6/30/2023	Current
Copier Lease	<u>\$ 16,745</u>	<u>\$ -</u>	<u>\$ (5,251)</u>	<u>\$ 11,494</u>	<u>\$ 5,575</u>

Right-to-Use Asset

Description	
Copier Lease	<u>\$ 27,471</u>
Less: Accum. Amortization	
Copier Lease	<u>15,977</u>
Net	<u>\$ 11,494</u>

Future minimum lease payments are as follows:

Year Ending			
June 30,	Principal	Interest	Principal
2024	\$ 5,575	\$ 538	\$ 6,113
2025	5,919	194	6,113
	<u>\$ 11,494</u>	<u>\$ 732</u>	<u>\$ 12,226</u>

9. OTHER COMMITMENTS

The Authority has credit cards with credit limits totaling \$29,850. As of June 30, 2023, \$2,620 of the available credit was in use.

10. PENSION PLAN

Full-time employees of the Authority may participate in a pension plan. Under the plan, employees may elect to contribute a portion of their salaries and avoid paying taxes on the contributed portion until withdrawal at a later date. The deferred compensation amount is not available for withdrawal until termination, retirement, death, or unforeseeable emergency.

The deferred compensation plan is administered by Blue Star Retirement Services, an unrelated organization. The Authority contributes 120% of the employees' contributions to the plan. Employer contributions for the year ended June 30, 2023, totaled \$47,078.

Southwestern Idaho Cooperative Housing Authority

Notes to Financial Statements For the Year Ended June 30, 2023

10. PENSION PLAN (continued)

The Authority has no liability for losses under the plan but it does have the obligation of due care in selecting the third-party administrator. The Authority believes it has acted in a prudent manner and that it is unlikely that it will be necessary to use plan assets to satisfy claims of general creditors, which might arise in the future.

11. OTHER POST-EMPLOYMENT BENEFITS

The Authority does not provide other post-employment benefits.

12. RESTRICTED NET POSITION

The Department of Housing and Urban Development requires that a certain amount of funding is to be set aside to be used for Housing Assistance Payments (HAP). In the current year that amount totaled \$218,606.

13. LONG-TERM DEBT

Bonds and notes payable have been issued to provide funds for housing projects.

Changes in long term obligations listed by location, and which consist primarily of Rural Development loans, for the year ended June 30, 2023, are as follows:

Southwestern Idaho Cooperative Housing Authority

Notes to Financial Statements For the Year Ended June 30, 2023

13. LONG TERM DEBT (continued)

	Maturity Date	Interest Rate	6/30/2022	Increase	Decrease	6/30/2023	Current Portion
Cambridge Sr.	2029	8.50%	\$ 50,616	\$ -	\$ (5,895)	\$ 44,721	\$ 6,348
McCall Sr.	2043	7.75%	97,066	-	(2,184)	94,882	2,117
McCall Sr.	2043	7.75%	35,812	-	(806)	35,006	781
McCall Sr.	2031	10.00%	288,611	-	(24,538)	264,073	25,123
McCall Sr.	2031	10.75%	16,920	-	(1,327)	15,593	1,434
Cascade Sr.	2032	11.50%	180,190	-	(11,274)	168,916	12,104
Cascade Sr.	2051	7.38%	258,768	-	(2,828)	255,940	2,831
Grand View Sr.	2041	9.00%	196,427	-	(4,372)	192,055	4,512
Melba Sr.	2044	6.50%	276,963	-	(6,166)	270,797	6,407
Melba Sr.	2044	7.50%	9,969	-	(185)	9,784	191
Cambridge Apts.	2054	5.75%	98,546	-	(1,163)	97,383	1,185
Cambridge Apts.	2054	5.75%	63,517	-	(749)	62,768	764
Cambridge Apts.	2047	6.00%	42,202	-	(723)	41,479	745
Coleman Apts.	2054	5.75%	341,724	-	(4,031)	337,693	4,108
Coleman Apts.	2054	5.75%	103,565	-	(1,222)	102,343	1,245
Coleman Apts.	2047	6.00%	85,263	-	(1,461)	83,802	1,506
Owyhee Manor I	2024	8.25%	40,255	-	(13,497)	26,758	14,646
Owyhee Manor III	2028	8.00%	56,418	-	(7,633)	48,785	8,200
Roseberry Court	2051	6.88%	318,735	-	(3,518)	315,217	3,546
Roseberry Court	2051	6.88%	435,826	-	(4,812)	431,014	4,850
Roseberry Court	2051	6.88%	13,424	-	(148)	13,276	149
Freedom Village	2033	5.37%	57,739	-	(3,957)	53,782	4,151
Freedom Village	2043	0.00%	194,963	-	(6,768)	188,195	6,768
Leisure Village II	2058	5.37%	268,672	-	(2,512)	266,160	2,540
Leisure Village II	2040	1.00%	515,479	-	(16,563)	498,916	16,703
Leisure Village X	2058	5.37%	355,451	-	(3,322)	352,129	3,360
Leisure Village X	2040	1.00%	218,044	-	(7,150)	210,894	7,210
Willow Creek	2045	4.62%	196,581	-	(4,968)	191,613	5,143
Willow Creek	2040	1.00%	212,755	-	(11,070)	201,685	10,987
Central Office	2040	4.25%	317,176	-	(12,831)	304,345	12,314
			<u>\$ 5,347,677</u>	<u>\$ -</u>	<u>\$ (167,673)</u>	<u>\$ 5,180,004</u>	<u>\$ 171,968</u>

Southwestern Idaho Cooperative Housing AuthorityNotes to Financial Statements
For the Year Ended June 30, 2023

13. LONG TERM DEBT (continued)

Debt service requirements on long-term debt at June 30, 2023 are as follows:

Year Ending June 30,	Bonds and Notes	
	Principal	Interest
2024	\$ 171,968	\$ 282,157
2025	172,641	270,787
2026	183,698	259,730
2027	191,922	247,793
2028	201,807	235,867
2029-2033	916,532	988,390
2034-2038	845,005	772,086
2039-2043	908,799	544,139
2044-2048	763,879	334,708
2049-2053	614,314	139,228
2054-2058	192,650	29,462
2059	16,789	279
	<u>\$ 5,180,004</u>	<u>\$ 4,104,626</u>

There was \$54,062 of interest expensed for the year ended June 30, 2023. No interest was capitalized during the period.

Southwestern Idaho Cooperative Housing Authority

Notes to Financial Statements For the Year Ended June 30, 2023

14. REQUIRED RESERVE

Rural Development requires that each facility maintain a reserve account for its related debt. Rural Development notifies the Authority of the required balances. The reserve account balances and the related required balances are as follows:

Facility	Reserve Balance	Required Balance	Difference
Cambridge Sr.	\$ 52,909	\$ 52,909	\$ -
McCall Sr.	274,230	274,230	-
Cascade Sr.	55,567	55,567	-
Grand View Sr.	119,450	119,450	-
Melba Sr.	145,849	145,849	-
Cambridge Apts.	80,538	80,538	-
Coleman Apts.	191,260	191,260	-
Owyhee Manor I	270,149	270,149	-
Owyhee Manor III	283,859	283,859	-
Roseberry Court	170,948	170,948	-
Freedom Village	79,536	79,536	-
Leisure Village II	219,667	219,667	-
Leisure Village X	198,537	198,537	-
Willow Creek	49,038	49,038	-
	<u>\$ 2,191,537</u>	<u>\$2,191,537</u>	<u>\$ -</u>

ADDITIONAL INFORMATION

Southwestern Idaho Cooperative Housing Authority
Statement of Net Position - Other Nonmajor Enterprise Funds
June 30, 2023

	Cambridge Seniors	McCall Seniors	Cascade Seniors	Grandview Seniors	Melba Seniors
Assets					
Current Assets:					
Cash Operations	\$ 72,989	\$ 308,436	\$ 63,934	\$ 125,492	\$ 170,875
Cash Security Deposits	1,525	7,650	3,500	1,800	2,200
Accounts Receivable, Net	2	1,858	166	1,342	-
Interfund Balance	-	-	-	-	-
Prepaid Expenses	268	1,204	535	268	402
Total Current Assets	<u>74,784</u>	<u>319,148</u>	<u>68,135</u>	<u>128,902</u>	<u>173,477</u>
Noncurrent Assets:					
Land	7,500	24,000	12,000	6,000	10,000
Buildings, Net	63,910	352,253	381,062	135,680	171,279
Maintenance Equipment, Net	-	597	-	-	-
Net Capital Assets	<u>71,410</u>	<u>376,850</u>	<u>393,062</u>	<u>141,680</u>	<u>181,279</u>
Interfund Balance, Noncurrent	-	-	-	-	-
Total Noncurrent Assets	<u>71,410</u>	<u>376,850</u>	<u>393,062</u>	<u>141,680</u>	<u>181,279</u>
Total Assets	<u>146,194</u>	<u>695,998</u>	<u>461,197</u>	<u>270,582</u>	<u>354,756</u>
Liabilities and Net Assets					
Current Liabilities:					
Accounts Payable	689	652	897	830	1,368
Other Liabilities	619	1,025	924	543	489
Tenant Security Deposit	1,525	7,650	3,500	1,800	2,200
PILT - Taxes	-	-	-	-	-
Prepaid Rent - Tenant	11	1,329	1,510	286	99
Payable to HUD	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Accrued Interest Payable	-	-	101	85	156
Current Portion of Notes Payable	<u>6,348</u>	<u>29,455</u>	<u>14,935</u>	<u>4,512</u>	<u>6,598</u>
Total Current Liabilities	<u>9,192</u>	<u>40,111</u>	<u>21,867</u>	<u>8,056</u>	<u>10,910</u>
Long-term Liabilities:					
Notes Payable	<u>38,373</u>	<u>380,099</u>	<u>409,921</u>	<u>187,543</u>	<u>273,983</u>
Total Liabilities	<u>47,565</u>	<u>420,210</u>	<u>431,788</u>	<u>195,599</u>	<u>284,893</u>
Net Position					
Invested in Capital Assets, Net of Related Debt	26,689	(32,704)	(31,794)	(50,375)	(99,302)
Restricted	-	-	-	-	-
Unrestricted	<u>71,940</u>	<u>308,492</u>	<u>61,203</u>	<u>125,358</u>	<u>169,165</u>
Total Net Position	<u>\$ 98,629</u>	<u>\$ 275,788</u>	<u>\$ 29,409</u>	<u>\$ 74,983</u>	<u>\$ 69,863</u>

Southwestern Idaho Cooperative Housing Authority
Statement of Net Position - Other Nonmajor Enterprise Funds
June 30, 2023
(continued)

	Cambridge Apts.	Coleman Apts.	Owyhee Manor I	Owyhee Manor III	Emergency Housing Voucher
Assets					
Current Assets:					
Cash Operations	\$ 88,581	\$ 208,149	\$ 305,662	\$ 294,904	\$ 159,092
Cash Security Deposits	1,105	3,052	6,100	3,400	-
Accounts Receivable, Net	3,344	3,668	3,628	1,666	9,611
Interfund Balance	-	-	-	-	-
Prepaid Expenses	134	535	847	535	-
Total Current Assets	<u>93,164</u>	<u>215,404</u>	<u>316,237</u>	<u>300,505</u>	<u>168,703</u>
Noncurrent Assets:					
Land	20,000	30,000	26,000	20,000	-
Buildings, Net	105,635	416,575	478,117	141,709	-
Maintenance Equipment, Net	-	-	1,199	1,268	-
Net Capital Assets	<u>125,635</u>	<u>446,575</u>	<u>505,316</u>	<u>162,977</u>	<u>-</u>
Interfund Balance, Noncurrent	-	-	-	-	-
Total Noncurrent Assets	<u>125,635</u>	<u>446,575</u>	<u>505,316</u>	<u>162,977</u>	<u>-</u>
Total Assets	<u>218,799</u>	<u>661,979</u>	<u>821,553</u>	<u>463,482</u>	<u>168,703</u>
Liabilities and Net Assets					
Current Liabilities:					
Accounts Payable	223	10,577	1,460	1,291	10
Other Liabilities	502	1,310	782	391	-
Tenant Security Deposit	1,105	3,052	6,100	3,400	-
PILT - Taxes	-	-	-	-	-
Prepaid Rent - Tenant	6	216	1,839	116	-
Payable to HUD	-	-	-	-	-
Unearned Revenue	-	-	-	-	51,388
Accrued Interest Payable	193	498	-	-	-
Current Portion - Notes Payable	<u>2,694</u>	<u>6,859</u>	<u>14,646</u>	<u>8,200</u>	<u>-</u>
Total Current Liabilities	<u>4,723</u>	<u>22,512</u>	<u>24,827</u>	<u>13,398</u>	<u>51,398</u>
Long-term Liabilities:					
Notes Payable	<u>198,936</u>	<u>516,979</u>	<u>12,112</u>	<u>40,585</u>	<u>-</u>
Total Liabilities	<u>203,659</u>	<u>539,491</u>	<u>36,939</u>	<u>53,983</u>	<u>51,398</u>
Net Position					
Invested in Capital Assets,					
Net of Related Debt	(75,995)	(77,263)	478,558	114,192	-
Restricted	-	-	-	-	-
Unrestricted	<u>91,135</u>	<u>199,751</u>	<u>306,056</u>	<u>295,307</u>	<u>117,305</u>
Total Net Position	<u>\$ 15,140</u>	<u>\$ 122,488</u>	<u>\$ 784,614</u>	<u>\$ 409,499</u>	<u>\$ 117,305</u>

Southwestern Idaho Cooperative Housing Authority
Statement of Net Position - Other Nonmajor Enterprise Funds
June 30, 2023
(continued)

	Freedom Village II	Leisure Village X	Willow Creek	CARES Act	FSS Forfeitures	Totals
Assets						
Current Assets:						
Cash Operations	\$ 73,824	\$ 216,300	\$ 71,464	\$ -	\$ 22,839	\$ 2,182,541
Cash Security Deposits	2,323	5,001	3,935	-	-	41,591
Accounts Receivable, Net	306	92	8,605	-	-	34,288
Interfund Balance	-	-	-	-	-	-
Prepaid Expenses	402	535	402	-	-	6,067
Total Current Assets	<u>76,855</u>	<u>221,928</u>	<u>84,406</u>	<u>-</u>	<u>22,839</u>	<u>2,264,487</u>
Noncurrent Assets:						
Land	15,000	47,330	76,000	-	-	293,830
Buildings, Net	236,013	388,403	478,680	-	-	3,349,316
Maintenance Equipment, Net	-	-	-	-	-	3,064
Net Capital Assets	251,013	435,733	554,680	-	-	3,646,210
Interfund Balance, Noncurrent	-	-	-	-	-	-
Total Noncurrent Assets	<u>251,013</u>	<u>435,733</u>	<u>554,680</u>	<u>-</u>	<u>-</u>	<u>3,646,210</u>
Total Assets	<u>327,868</u>	<u>657,661</u>	<u>639,086</u>	<u>-</u>	<u>22,839</u>	<u>5,910,697</u>
Liabilities and Net Assets						
Current Liabilities:						
Accounts Payable	513	1,294	2,443	-	-	22,247
Other Liabilities	819	869	869	-	-	9,142
Tenant Security Deposit	2,323	5,001	3,935	-	-	41,591
PILT - Taxes	-	-	-	-	-	-
Prepaid Rent - Tenant	73	498	245	-	-	6,228
Payable to HUD	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	51,388
Accrued Interest Payable	14	1,328	1,094	-	-	3,469
Current Portion of Notes Payable	10,919	10,570	16,130	-	-	131,866
Total Current Liabilities	<u>14,661</u>	<u>19,560</u>	<u>24,716</u>	<u>-</u>	<u>-</u>	<u>265,931</u>
Long-term Liabilities:						
Notes Payable	231,058	552,453	377,168	-	-	3,219,210
Total Liabilities	<u>245,719</u>	<u>572,013</u>	<u>401,884</u>	<u>-</u>	<u>-</u>	<u>3,485,141</u>
Net Position						
Invested in Capital Assets, Net of Related Debt	9,036	(127,290)	161,382	-	-	295,134
Restricted	-	-	-	-	22,839	462,331
Unrestricted	73,113	212,938	75,820	-	-	1,668,091
Total Net Position	<u>\$ 82,149</u>	<u>\$ 85,648</u>	<u>\$ 237,202</u>	<u>\$ -</u>	<u>\$ 22,839</u>	<u>\$ 2,425,556</u>

Southwestern Idaho Cooperative Housing Authority
Statement of Revenues, Expenses, and Changes in Net Position - Other Nonmajor Enterprise Funds
For the Year Ended June 30, 2023

	Cambridge Seniors	McCall Seniors	Cascade Seniors	Grandview Seniors	Melba Seniors
Operating Revenues					
Tenant Assistance Payments	\$ 23,804	\$ 75,649	\$ 36,172	\$ 26,558	\$ 37,930
Tenant Rent	15,956	87,349	43,800	18,637	19,194
Operating Grants	-	-	-	-	-
Other Income	198	1,560	866	321	189
Total Revenue	<u>39,958</u>	<u>164,558</u>	<u>80,838</u>	<u>45,516</u>	<u>57,313</u>
Operating Expenses					
Audit Fees	195	864	407	185	246
Management Fee	-	-	-	-	-
Advertising and Marketing	-	-	-	-	-
Employee Benefits Contribution - Admin	1,100	3,500	1,750	1,030	1,102
Office Expenses	67	1,026	146	71	95
Legal Expenses	-	-	-	-	-
Other Operating - Administrative	20	100	47	20	(136)
Water	1,947	7,705	2,884	4,367	1,830
Electricity	621	3,480	1,028	679	1,260
Sewer	2,746	6,686	1,861	3,426	3,564
Garbage Removal	354	3,744	1,823	759	1,136
Telephone	-	-	-	-	-
M&O - Labor	11,532	72,209	24,619	12,743	9,164
M&O - Materials	3,163	5,763	9,034	2,419	6,252
M&O - Contracts	1,584	11,280	2,052	3,754	-
Insurance	1,219	5,729	2,397	1,280	1,726
Housing Assistance Payments	-	-	-	-	-
Other Service Fees	-	-	-	-	-
Depreciation Expense	10,060	41,483	28,021	10,025	12,431
Rent Expense	-	-	-	-	-
Taxes	1,222	3,084	1,780	1,374	1,080
Total Operating Expenses	<u>35,830</u>	<u>166,653</u>	<u>77,849</u>	<u>42,132</u>	<u>39,750</u>
Operating Income (Loss)	<u>4,128</u>	<u>(2,095)</u>	<u>2,989</u>	<u>3,384</u>	<u>17,563</u>
Nonoperating Revenues (Expenses)					
Interfund Administrative Fees	(5,263)	(20,617)	(10,668)	(5,121)	(12,009)
Interest	197	1,060	224	392	497
Interest Expense	1,832	8,163	(2,531)	(1,706)	(2,926)
Transfers in/(out)	-	-	-	-	-
Total Nonoperating Revenues (Expenses)	<u>(3,234)</u>	<u>(11,394)</u>	<u>(12,975)</u>	<u>(6,435)</u>	<u>(14,438)</u>
Change in Net Position	894	(13,489)	(9,986)	(3,051)	3,125
Net Position, Beginning	97,735	289,277	39,395	78,034	66,738
Net Position, Ending	<u>\$ 98,629</u>	<u>\$ 275,788</u>	<u>\$ 29,409</u>	<u>\$ 74,983</u>	<u>\$ 69,863</u>

Southwestern Idaho Cooperative Housing Authority
Statement of Revenues, Expenses, and Changes in Net Position - Other Nonmajor Enterprise Funds
For the Year Ended June 30, 2023
(continued)

	Cambridge Apts.	Coleman Apts.	Owyhee Manor I	Owyhee Manor III	Emergency Housing Voucher
Operating Revenues					
Tenant Assistance Payments	\$ 27,743	\$ 63,180	\$ 61,911	\$ 40,261	\$ 524,276
Tenant Rent	8,493	27,552	55,694	34,999	-
Operating Grants	-	-	-	-	95,546
Other Income	(103)	422	2,211	752	-
Total Revenue	<u>36,133</u>	<u>91,154</u>	<u>119,816</u>	<u>76,012</u>	<u>619,822</u>
Operating Expenses					
Audit Fees	125	400	710	375	-
Employee Benefits Contribution - Admin	550	2,130	5,700	3,125	-
Office Expenses	49	143	273	145	-
Legal Expenses	-	-	220	-	-
Other Operating - Administrative	13	39	76	3,064	-
Water	1,601	4,022	4,698	9,445	-
Electricity	227	696	2,422	1,275	-
Fuel	-	-	-	-	-
Sewer	1,520	9,371	9,312	6,731	-
Garbage Removal	354	5,541	1,090	271	-
M&O - Labor	13,348	23,061	32,585	14,735	-
M&O - Materials	4,905	6,831	5,964	4,929	-
M&O - Contracts	135	9,167	871	2,737	-
Insurance	737	2,392	4,256	2,377	-
Housing Assistance Payments	-	-	-	-	492,573
Other Service Fees	-	-	-	-	34,313
Depreciation Expense	9,224	26,110	32,831	7,360	-
Taxes	1,202	4,350	3,645	2,195	-
Total Operating Expenses	<u>33,990</u>	<u>94,253</u>	<u>104,653</u>	<u>58,764</u>	<u>526,886</u>
Operating Income (Loss)	<u>2,143</u>	<u>(3,099)</u>	<u>15,163</u>	<u>17,248</u>	<u>92,936</u>
Nonoperating Revenues (Expenses)					
Interfund Administrative Fees	(3,485)	(10,029)	(17,355)	(10,526)	(10,570)
Interest	248	742	1,017	905	9
Interest Expense	(3,463)	(8,913)	4,315	1,304	-
Total Nonoperating Revenues (Expenses)	<u>(6,700)</u>	<u>(18,200)</u>	<u>(12,023)</u>	<u>(8,317)</u>	<u>(10,561)</u>
Change in Net Position	<u>(4,557)</u>	<u>(21,299)</u>	<u>3,140</u>	<u>8,931</u>	<u>82,375</u>
Net Position, Beginning	<u>19,697</u>	<u>143,787</u>	<u>781,474</u>	<u>400,568</u>	<u>34,930</u>
Net Position, Ending	<u>\$ 15,140</u>	<u>\$ 122,488</u>	<u>\$ 784,614</u>	<u>\$ 409,499</u>	<u>\$ 117,305</u>

Southwestern Idaho Cooperative Housing Authority
Statement of Revenues, Expenses, and Changes in Net Position - Other Nonmajor Enterprise Funds
For the Year Ended June 30, 2023
(continued)

	Freedom Village II	Leisure Village X	Willow Creek	CARES Act	FSS Forfeitures	Totals
Operating Revenues						
Tenant Assistance Payments	\$ 43,117	\$ 46,530	\$ 61,888	\$ -	\$ -	\$ 1,069,019
Tenant Rent	17,402	42,280	44,110	-	-	415,466
Operating Grants	-	-	-	10	22,839	118,395
Other Income	381	11,309	9,886	-	-	27,992
Total Revenue	<u>60,900</u>	<u>100,119</u>	<u>115,884</u>	<u>10</u>	<u>22,839</u>	<u>1,630,872</u>
Operating Expenses						
Audit Fees	271	575	370	-	-	4,723
Employee Benefits Contribution - Admin	1,760	2,100	1,820	-	-	25,667
Office Expenses	96	-	143	-	-	2,254
Legal Expenses	-	-	6,253	-	-	6,473
Other Operating - Administrative	860	46	39	10	-	4,198
Water	1,702	2,939	3,198	-	-	46,338
Electricity	1,687	1,878	1,514	-	-	16,767
Sewer	2,907	7,532	11,897	-	-	67,553
Garbage Removal	1,476	1,243	2,536	-	-	20,327
M&O - Labor	24,955	41,625	47,322	-	-	327,898
M&O - Materials	16,457	6,118	8,696	-	-	80,531
M&O - Contracts	1,220	660	1,475	-	-	34,935
Insurance	1,778	2,531	2,050	-	-	28,472
Housing Assistance Payments	-	-	-	-	-	492,573
Other Service Fees	-	-	-	-	-	34,313
Depreciation Expense	12,230	19,540	26,528	-	-	235,843
Taxes	1,717	1,732	2,672	-	-	26,053
Total Operating Expenses	<u>69,116</u>	<u>88,519</u>	<u>116,513</u>	<u>10</u>	<u>-</u>	<u>1,454,918</u>
Operating Income (Loss)	<u>(8,216)</u>	<u>11,600</u>	<u>(629)</u>	<u>-</u>	<u>22,839</u>	<u>175,954</u>
Nonoperating Revenues (Expenses)						
Interfund Administrative Fees	(6,686)	(12,304)	(10,086)	-	-	(134,719)
Interest	335	683	267	-	-	6,576
Interest Expense	(328)	(8,263)	(5,096)	-	-	(17,612)
Total Nonoperating Revenues (Expenses)	<u>(6,679)</u>	<u>(19,884)</u>	<u>(14,915)</u>	<u>-</u>	<u>-</u>	<u>(145,755)</u>
Change in Net Position	<u>(14,895)</u>	<u>(8,284)</u>	<u>(15,544)</u>	<u>-</u>	<u>22,839</u>	<u>30,199</u>
Net Position, Beginning	<u>97,044</u>	<u>93,932</u>	<u>252,746</u>	<u>-</u>	<u>-</u>	<u>2,395,357</u>
Net Position, Ending	<u>\$ 82,149</u>	<u>\$ 85,648</u>	<u>\$ 237,202</u>	<u>\$ -</u>	<u>\$ 22,839</u>	<u>\$ 2,425,556</u>

Southwestern Idaho Cooperative Housing Authority
Statement of Cash Flows - Other Nonmajor Enterprise Funds
For the Year Ended June 30, 2023

	Cambridge Seniors	McCall Seniors	Cascade Seniors	Grandview Seniors	Melba Seniors
Cash Flows from Operating Activities					
Cash Receipts from Tenant Assistance Payments	\$ 23,804	\$ 75,649	\$ 36,172	\$ 26,558	\$ 37,930
Cash Receipts from Tenant Rent	15,829	88,015	44,563	17,842	18,964
Cash Receipts from Operating Grants	-	-	-	-	-
Cash Receipts from Other Income	198	1,560	866	321	189
Cash Payments to Employees for Services	(12,504)	(77,704)	(26,260)	(13,665)	(10,538)
Cash Payments to Tenant Services	-	-	-	-	-
Cash Payments to Utilities	(5,668)	(21,615)	(7,596)	(9,231)	(7,790)
Cash Payments to Operating Maintenance	(4,747)	(17,043)	(11,086)	(6,173)	(6,252)
Cash Payments to General Expenses	(2,429)	(13,251)	(5,997)	(2,237)	(2,498)
Net Cash Provided (Used) from Operating Activities	14,483	35,611	30,662	13,415	30,005
Cash Flows from Noncapital Financing Activities					
Interfund Administrative Fees	(5,263)	(20,617)	(10,668)	(5,121)	(12,009)
Net Cash Provided (Used) by Noncapital Financing Activities	(5,263)	(20,617)	(10,668)	(5,121)	(12,009)
Cash Flows from Capital and Related Financing Activities					
Purchase of Capital Assets	(3,372)	(15,903)	-	-	(8,691)
Principal Paid on Capital Debt	(5,895)	(28,855)	(14,102)	(4,372)	(6,351)
Interest Paid on Capital Debt	1,832	8,023	(2,642)	(1,744)	(3,039)
Net Cash Provided (Used) in Capital and Related Financing Activities	(7,435)	(36,735)	(16,744)	(6,116)	(18,081)
Cash Flows from Investing Activities					
Interest	197	1,060	224	392	497
Net Increase (Decrease) in Cash	1,982	(20,681)	3,474	2,570	412
Cash, Beginning of Year	72,532	336,767	63,960	124,722	172,663
Cash, End of Year	<u>\$ 74,514</u>	<u>\$ 316,086</u>	<u>\$ 67,434</u>	<u>\$ 127,292</u>	<u>\$ 173,075</u>
Displayed as:					
Cash Operations	\$ 72,989	\$ 308,436	\$ 63,934	\$ 125,492	\$ 170,875
Cash Security Deposit	1,525	7,650	3,500	1,800	2,200
	<u>\$ 74,514</u>	<u>\$ 316,086</u>	<u>\$ 67,434</u>	<u>\$ 127,292</u>	<u>\$ 173,075</u>

Southwestern Idaho Cooperative Housing Authority
Statement of Cash Flows - Other Nonmajor Enterprise Funds
For the Year Ended June 30, 2023
(continued)

	Cambridge Apts.	Coleman Apts.	Owyhee Manor I	Owyhee Manor III	Emergency Housing Voucher
Cash Flows from Operating Activities					
Cash Receipts from Tenant Assistance Payments	\$ 27,743	\$ 63,180	\$ 61,911	\$ 40,261	\$ 524,276
Cash Receipts from Tenant Rent	5,262	26,892	55,070	34,654	(9,611)
Cash Receipts from Operating Grants	-	-	-	-	106,982
Cash Receipts from Other Income	(103)	422	2,211	752	-
Cash Payments to Employees for Services	(13,795)	(25,393)	(38,790)	(18,773)	-
Cash Payments to Tenant Services	-	-	-	-	(526,886)
Cash Payments to Utilities	(3,702)	(19,630)	(17,522)	(17,722)	-
Cash Payments to Operating Maintenance	(5,040)	(15,998)	(6,835)	(7,666)	-
Cash Payments to General Expenses	(2,045)	623	(9,127)	(8,401)	10
Net Cash Provided (Used) from Operating Activities	<u>8,320</u>	<u>30,096</u>	<u>46,918</u>	<u>23,105</u>	<u>94,771</u>
Cash Flows from Noncapital Financing Activities					
Interfund Administrative Fees	(3,485)	(10,029)	(17,355)	(10,526)	(10,570)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(3,485)</u>	<u>(10,029)</u>	<u>(17,355)</u>	<u>(10,526)</u>	<u>(10,570)</u>
Cash Flows from Capital and Related Financing Activities					
Purchase of Capital Assets	(2,750)	(57,613)	(50,492)	(3,326)	-
Principal Paid on Capital Debt	(2,635)	(6,714)	(13,497)	(7,633)	-
Interest Paid on Capital Debt	(3,553)	(9,169)	4,315	1,304	-
Net Cash Provided (Used) in Capital and Related Financing Activities	<u>(8,938)</u>	<u>(73,496)</u>	<u>(59,674)</u>	<u>(9,655)</u>	<u>-</u>
Cash Flows from Investing Activities					
Interest	<u>248</u>	<u>742</u>	<u>1,017</u>	<u>905</u>	<u>9</u>
Net Increase (Decrease) in Cash	(3,855)	(52,687)	(29,094)	3,829	84,210
Cash, Beginning of Year	93,541	263,888	340,856	294,475	74,882
Cash, End of Year	<u>\$ 89,686</u>	<u>\$ 211,201</u>	<u>\$ 311,762</u>	<u>\$ 298,304</u>	<u>\$ 159,092</u>
Displayed as:					
Cash Operations	\$ 88,581	\$ 208,149	\$ 305,662	\$ 294,904	\$ 159,092
Cash Security Deposit	1,105	3,052	6,100	3,400	-
	<u>\$ 89,686</u>	<u>\$ 211,201</u>	<u>\$ 311,762</u>	<u>\$ 298,304</u>	<u>\$ 159,092</u>

Southwestern Idaho Cooperative Housing Authority
Statement of Cash Flows - Other Nonmajor Enterprise Funds
For the Year Ended June 30, 2023
(continued)

	Freedom Village II	Leisure Village X	Willow Creek	CARES Act	FSS Forfeitures	Totals
Cash Flows from Operating Activities						
Cash Receipts from Tenant Assistance Payments	\$ 43,117	\$ 46,530	\$ 61,888	\$ -	\$ -	\$ 1,069,019
Cash Receipts from Tenant Rent	20,130	42,534	37,214	-	-	397,358
Cash Receipts from Operating Grants	-	-	-	-	22,839	129,821
Cash Receipts from Other Income	381	11,309	9,886	-	-	27,992
Cash Payments to Employees for Services	(27,493)	(43,617)	(49,396)	-	-	(357,928)
Cash Payments to Tenant Services	-	-	-	-	-	(526,886)
Cash Payments to Utilities	(7,772)	(13,592)	(19,145)	-	-	(150,985)
Cash Payments to Operating Maintenance	(17,677)	(6,778)	(10,171)	-	-	(115,466)
Cash Payments to General Expenses	(5,221)	(4,663)	(10,142)	(10)	-	(65,388)
Net Cash Provided (Used) from Operating Activities	5,465	31,723	20,134	(10)	22,839	407,537
Cash Flows from Noncapital Financing Activities						
Interfund Administrative Fees	(6,686)	(12,304)	(10,086)	-	-	(134,719)
Net Cash Provided (Used) by Noncapital Financing Activities	(6,686)	(12,304)	(10,086)	-	-	(134,719)
Cash Flows from Capital and Related Financing Activities						
Purchase of Capital Assets	(13,015)	(3,241)	(9,648)	-	-	(168,051)
Principal Paid on Capital Debt	(10,725)	(10,472)	(16,038)	-	-	(127,289)
Interest Paid on Capital Debt	(369)	(8,710)	(5,256)	-	-	(19,008)
Net Cash Provided (Used) in Capital and Related Financing Activities	(24,109)	(22,423)	(30,942)	-	-	(314,348)
Cash Flows from Investing Activities						
Interest	335	683	267	-	-	6,576
Net Increase (Decrease) in Cash	(24,995)	(2,321)	(20,627)	(10)	22,839	(34,954)
Cash, Beginning of Year	101,142	223,622	96,026	10	-	2,259,086
Cash, End of Year	<u>\$ 76,147</u>	<u>\$ 221,301</u>	<u>\$ 75,399</u>	<u>\$ -</u>	<u>\$ 22,839</u>	<u>\$ 2,224,132</u>
Displayed as:						
Cash Operations	\$ 73,824	\$ 216,300	\$ 71,464	\$ -	\$ 22,839	\$ 2,182,541
Cash Security Deposit	2,323	5,001	3,935	-	-	41,591
	<u>\$ 76,147</u>	<u>\$ 221,301</u>	<u>\$ 75,399</u>	<u>\$ -</u>	<u>\$ 22,839</u>	<u>\$ 2,224,132</u>

Southwestern Idaho Cooperative Housing Authority
Statement of Cash Flows - Other Nonmajor Enterprise Funds
For the Year Ended June 30, 2023
(continued)

	Cambridge Seniors	McCall Seniors	Cascade Seniors	Grandview Seniors	Melba Seniors
Cash Flows from Operating Activities					
Operating Income (Loss)	\$ 4,128	\$ (2,095)	\$ 2,989	\$ 3,384	\$ 17,563
Adjustment to Reconcile Net Income to Net Cash Provided by Operating Activities:					
Depreciation	10,060	41,483	28,021	10,025	12,431
(Increase) Decrease in Accounts Receivable	49	404	32	(838)	-
(Increase) Decrease in Prepaid Expenses	(47)	(138)	(93)	(50)	(110)
Increase (Decrease) in Accounts Payable	341	(2,310)	(1,127)	743	623
Increase (Decrease) in Other Liabilities	128	(1,995)	109	108	(272)
Increase (Decrease) in Tenant Security Deposits	(175)	(175)	488	(45)	-
Increase (Decrease) in Prepaid Rent - Tenant	(1)	437	243	88	(230)
Increase (Decrease) in Unearned Revenue	-	-	-	-	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 14,483</u>	<u>\$ 35,611</u>	<u>\$ 30,662</u>	<u>\$ 13,415</u>	<u>\$ 30,005</u>

Southwestern Idaho Cooperative Housing Authority
Statement of Cash Flows - Other Nonmajor Enterprise Funds
For the Year Ended June 30, 2023
(continued)

	Cambridge Apts.	Coleman Apts.	Owyhee Manor I	Owyhee Manor III	Emergency Housing Voucher
Cash Flows from Operating Activities					
Operating Income (Loss)	\$ 2,143	\$ (3,099)	\$ 15,163	\$ 17,248	\$ 92,936
Adjustment to Reconcile Net Income to Net Cash Provided by Operating Activities:					
Depreciation	9,224	26,110	32,831	7,360	-
(Increase) Decrease in Accounts Receivable	(2,942)	66	(2,234)	(724)	(9,611)
(Increase) Decrease in Prepaid Expenses	12	(93)	(1)	(93)	-
Increase (Decrease) in Accounts Payable	69	8,040	54	(152)	10
Increase (Decrease) in Other Liabilities	103	(202)	(505)	(913)	-
Increase (Decrease) in Tenant Security Deposits	(295)	(575)	(200)	400	-
Increase (Decrease) in Prepaid Rent - Tenant	6	(151)	1,810	(21)	-
Increase (Decrease) in Unearned Revenue	-	-	-	-	11,436
Net Cash Provided (Used) by Operating Activities	<u>\$ 8,320</u>	<u>\$ 30,096</u>	<u>\$ 46,918</u>	<u>\$ 23,105</u>	<u>\$ 94,771</u>

Southwestern Idaho Cooperative Housing Authority
Statement of Cash Flows - Other Nonmajor Enterprise Funds
For the Year Ended June 30, 2023
(continued)

	Freedom Village II	Leisure Village X	Willow Creek	CARES Act	FSS Forfeitures	Totals
Cash Flows from Operating Activities						
Operating Income (Loss)	\$ (8,216)	\$ 11,600	\$ (629)	\$ -	\$ 22,839	\$ 153,115
Adjustment to Reconcile Net Income to Net Cash Provided by Operating Activities:						
Depreciation	12,230	19,540	26,528	-	-	235,843
(Increase) Decrease in Accounts Receivable	3,014	194	(6,426)	-	-	(19,016)
(Increase) Decrease in Prepaid Expenses	(108)	(20)	40	-	-	(701)
Increase (Decrease) in Accounts Payable	(391)	241	1,345	-	-	7,486
Increase (Decrease) in Other Liabilities	(778)	108	(254)	-	-	(4,363)
Increase (Decrease) in Tenant Security Deposits	(293)	38	(439)	-	-	(1,271)
Increase (Decrease) in Prepaid Rent - Tenant	7	22	(31)	-	-	2,179
Increase (Decrease) in Unearned Revenue	-	-	-	(10)	-	11,426
Net Cash Provided (Used) by Operating Activities	<u>\$ 5,465</u>	<u>\$ 31,723</u>	<u>\$ 20,134</u>	<u>\$ (10)</u>	<u>\$ 22,839</u>	<u>\$ 384,698</u>

FEDERAL REPORTS

Southwestern Idaho Cooperative Housing Authority
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

<u>Program Title</u>	<u>Assistance Listing Number</u>	<u>Flow Through Number</u>	<u>Program Expenditures</u>
U.S. Department of Housing and Urban Development			
Low Income Housing Program:			
Public and Indian Housing Subsidy	14.850		\$ 150,330
Public Housing Capital Fund	14.872		138,761
Family Self-Sufficiency Program	14.896		<u>132,586</u>
Emergency Housing Voucher	14.EHV		<u>620,822</u>
Housing Voucher Cluster			
Section 8 - Voucher	14.871		<u>8,626,859</u>
Total Housing Voucher Cluster			<u>8,626,859</u>
Total Direct U.S. Department of Housing and Urban Development			<u>9,669,358</u>
U.S. Department of Agriculture			
Passed Through Rural Development:			
Rural Rental Housing Loans	10.427		<u>695,605</u>
Total			<u>\$ 10,364,963</u>

Southwestern Idaho Cooperative Housing Authority
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Southwestern Idaho Cooperative Housing Authority (the Authority) under programs of the Federal Government for the year ended June 30, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Authority, it is not intended to and does not present the financial position or change in Net Position of the Authority.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported using the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, where certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. INDIRECT COST RATE

The Authority has elected to use the 10-percent de minimis indirect cost rate.



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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Board of Commissioners
Southwestern Idaho Cooperative
Housing Authority
Middleton, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities, each major fund, and the aggregate remaining fund information of Southwestern Idaho Cooperative Housing Authority, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Southwestern Idaho Cooperative Housing Authority's basic financial statements, and have issued our report thereon dated March 19, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Southwestern Idaho Cooperative Housing Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Southwestern Idaho Cooperative Housing Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of Southwestern Idaho Cooperative Housing Authority's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Southwestern Idaho Cooperative Housing Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Zwysart John & Associates, CPAs PLLC

Nampa, Idaho
March 19, 2024



**Independent Auditor's Report on Compliance for Each Major
Program and on Internal Control Over Compliance
Required by the Uniform Guidance**

Board of Commissioners
Southwestern Idaho Cooperative
Housing Authority
Middleton, Idaho

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Southwestern Idaho Cooperative Housing Authority's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Southwestern Idaho Cooperative Housing Authority's major federal programs for the year ended June 30, 2023. Southwestern Idaho Cooperative Housing Authority's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Southwestern Idaho Cooperative Housing Authority complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Southwestern Idaho Cooperative Housing Authority and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Southwestern Idaho Cooperative Housing Authority's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Southwestern Idaho Cooperative Housing Authority's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Southwestern Idaho Cooperative Housing Authority's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Southwestern Idaho Cooperative Housing Authority's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Southwestern Idaho Cooperative Housing Authority's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Southwestern Idaho Cooperative Housing Authority's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Southwestern Idaho Cooperative Housing Authority's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material

weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Zwygart John & Associates, CPAs PLLC

Nampa, Idaho
March 19, 2024

Southwestern Idaho Cooperative Housing Authority
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Significant deficiency(ies) disclosed? ☐ yes ☒ none reported

Material weakness(es) disclosed? ☐ yes ☒ none reported

Noncompliance material to financial
statements noted? ☐ yes ☒ no

Federal Awards

Internal control over major programs:

Significant deficiency(ies) disclosed? ☐ yes ☒ none reported

Material weakness(es) disclosed? ☐ yes ☒ none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are
required to be reported in accordance
with section 2 CFR 200.516(a) ☐ yes ☒ no

Identification of major programs:

Assistance Listing Number	Name of Federal Program
14.871	Housing Voucher Cluster
10.427	Rural Rental Housing Loans

Dollar threshold used to distinguish between
Type A and Type B programs: \$750,000

Auditee qualified as low risk auditee? ☒ yes ☐ no

Southwestern Idaho Cooperative Housing Authority
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Section II - Financial Statement Findings

None reported.

Section III - Findings and Questioned Costs for Federal Awards

None reported.

SOUTHWESTERN IDAHO COOPERATIVE HOUSING AUTHORITY

SICHA

Personnel Policy



Approved by SICHA Board of Commissioners

Date: October 28, 2016

Revised: January 31, 2025

SOUTHWESTERN IDAHO COOPERATIVE HOUSING AUTHORITY PERSONNEL POLICY

WELCOME

It is our privilege to welcome you to the Southwestern Idaho Cooperative Housing Authority. We wish you every success in your new job, and we hope that you quickly feel at home. This personnel policy was developed to describe some of the expectations we have for all our employees and what you can expect from us. We hope that your experience here will be challenging, enjoyable, and rewarding.

Again, welcome!

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GENERAL POLICIES

A. THE ORGANIZATION IN WHICH YOU WORK

1. Southwestern Idaho Cooperative Housing Authority SICHA is a municipal entity organized by a Joint Powers Agreement with the Counties of Adams, Boise, Elmore, Gem, Owyhee, Payette, Valley, and Washington and the Cities of Caldwell, Middleton, and Nampa in the state of Idaho. SICHA Board of Commissioners serves as the governing body of SICHA, and is the general policymaker for SICHA, which has primary authority to establish terms and conditions of employment with SICHA. SICHA Board of Commissioners is ultimately responsible to the members of the Joint Powers Agreement.
2. Each employee should recognize that he/she serves as an employee of SICHA and not as an employee of the Counties or Cities of the Joint Powers Agreement. The terms and conditions set forth in this policy, and in the resolutions and policy statements that support it, cannot be superseded by the Executive Director or Supervisors without the express written agreement of SICHA Board of Commissioners. That is particularly true for terms or conditions that would establish a current or future financial obligation for SICHA. You may, however, work for an office/department with an operational policy that provides additional direction to employees on expectations and procedures unique to that office/department.

I. YOUR EMPLOYMENT RELATIONSHIP WITH THE DISTRICT

This edition of the Southwestern Idaho Cooperative Housing Authority SICHA personnel policies is a summary of the philosophy at SICHA. This handbook supersedes all previous editions and understandings, regardless of date of hire. All questions regarding policies and procedures should be directed to your supervisor or the Executive Director.

3. This policy establishes a safe, efficient and cooperative working environment, establishes the responsibilities and level of performance expected of all SICHA employees and explains benefits provided to SICHA employees.
4. The policies and benefit offerings outlined in this policy are subject to change at any time, without prior notice to, and consent of, SICHA employees. Changes may be made at the sole discretion of the Executive Director and SICHA Board of Commissioners.
5. All employees of SICHA are At-Will and are employed at the discretion of SICHA for whom they work. Employees will have no right to continued employment or employment benefits, except as may be agreed to in writing and expressly approved by SICHA Board of Commissioners and/or the Executive Director. This personnel policy is not a contract of employment and is not intended to specify the duration of employment or limit the reasons for which an employee may be discharged. All provisions of this Policy will be interpreted in a manner consistent with this paragraph. In the event of any irreconcilable inconsistencies, the terms of this paragraph will prevail. Only a written contract expressly authorized and signed

by SICHA Board of Commissioners can alter the at-will nature of employment by SICHA, notwithstanding anything said by the Executive Director or Supervisors.

B. EQUAL EMPLOYMENT OPPORTUNITY STATEMENT

All selection of employees and all employment decisions, including classification, transfer, discipline and discharge, will be made without regard to race, religion, sex, age, national origin, or non-job-related disability. No job or class of jobs will be closed to any individual except where a mental or physical attribute, sex or age is a bona fide occupational qualification. All objections to hiring or other employment practices will be brought to the attention of the Executive Director, office/department head or supervisor, or in the case of objection to actions undertaken by that person, to legal counsel for SICHA.

C. VETERAN PREFERENCE AND RIGHTS

1. SICHA will accord a preference to U.S. Armed Services veterans, or certain of his/her family members, in accordance with provisions of Idaho Code, Title 65, Chapter 5. In the event of equal qualifications for an available position, a veteran or family member who qualifies for the preference will be employed.
2. Any qualified veteran who has been restored to his/her position in accordance with Idaho Code § 65-508 will not be discharged from such position without cause for a period of one (1) year after such restoration. During this one-year period, a returning veteran will be entitled to an opportunity to be heard prior to termination. Such a returning veteran will also be considered as having been on an unpaid leave of absence during his/her period of military duty. He/she will be restored to his/her position without loss of seniority, status or pay.

D. NEPOTISM / HIRING OF RELATIVE

SICHA believes that it is in the best interests of the Housing Authority and the employees to keep business and professional relationships separate from personal and family relationships. Accordingly, SICHA generally will not employ family members or two individuals living together in the same household in positions where:

- one such employee will supervise or audit the work of the other, directly or indirectly.
- both such employees will have the same immediate supervisor; or other circumstances exist that, in the judgment of SICHA management may create a situation of actual or foreseeable conflict of interest.

"Family member" includes the employee's spouse, siblings, parents, children (natural, adopted, step, or foster), grandparents, grandchildren, nieces, nephews or in-laws.

SICHA may also refuse to employ close relatives of Commissioners or other high-level employees of our suppliers or others with whom SICHA deals where such a restriction is necessary to avoid the actuality or appearance of conflict of interest, or to protect confidential information.

Should one of the above situations occur with current employees, SICHA may allow either of the impacted employees to transfer to a vacant position for which she/he is qualified. If no suitable position is available, the employees will be given the opportunity to determine which of them will resign.

Individuals working on a project-specific assignment for a short period of time are exempt from this policy, provided that prior approval is obtained from the Executive Director.

E. PREFERENCE FOR HIRING FROM WITHIN

Qualified SICHA employees may be given preference over outside applicants to fill vacancies in the workforce without following the notice and selection procedures normally required for hiring new employees. If the internal preference process is used, it should be completed prior to seeking outside applicants for the position.

II. EMPLOYMENT START-UP

A. EMPLOYMENT FORMS TO BE COMPLETED

The following forms must be completed before the employee begins work for SICHA:

1. Employment application form.
2. Insurance forms (if coverage is available to and selected by the employee).
3. Immigration form (I-9).
4. Any other benefit forms necessary for employee information.

B. EMPLOYEE PERSONNEL FILES

1. Personnel Records

The official employee records for SICHA will be kept in the payroll office or with the Executive Director/Supervisor. The personnel files will contain records related to employee performance, employee status, and other relevant materials related to the employee's service with SICHA. The employee's supervisor, Executive Director or the employee himself/herself may contribute materials to the personnel files deemed relevant to the employee's performance.

2. Access to Personnel Files

Only the employees' supervisors, SICHA Board of Commissioners, when acting as a board during its official business, attorneys for SICHA, the Executive Director and the employee him/herself are authorized to view materials in a personnel file. Access to other such files will be allowed only with the authorization of the Executive Director after consultation with legal counsel for SICHA. Information regarding personnel matters will only be provided to outside parties with a release from the employee, when deemed necessary by legal counsel for SICHA, or pursuant to a Court order or a proper subpoena. SICHA reserves the right to disclose the contents of personnel files to outside state or federal agencies, its insurance carrier or its carrier's agents for risk management purposes, or when necessary to defend itself against allegations of unlawful conduct. Copies of materials in an employee's personnel file are available to that employee without charge, subject to exceptions provided by statutes.

3. Management of Information in Personnel Files

Each employee will be provided with an opportunity to contest the contents of his/her personnel file at any time, by filing a written objection and explanation that will be included in the file along with the objectionable material. In the sole judgment of the Executive Director, after consultation with legal counsel for SICHA, any offending material may be removed upon a finding by SICHA that it is false or unfairly misleading. In general, there is a presumption that materials are to remain in personnel files accompanied by the employee's written objection and explanation to provide a complete employment history. Any such approved removal of information will be documented in writing and maintained in the employee's personnel file.

III. RULES OF EMPLOYEE CONDUCT

Violation of any of the rules set forth below will be grounds for disciplinary action including possible dismissal from employment. However, this list is illustrative, and not all inclusive and other behaviors and acts of misconduct not specifically set out below may be grounds for disciplinary action as well. Nothing contained herein is intended to change the at-will nature of the employee's employment with SICHA or limit the reasons for which the employee may be disciplined, including termination of the employment. The most important of these rules are those addressing attitude and cooperative behavior.

A. PERSONAL CONDUCT

Each employee is expected to conduct himself/herself in a manner that is helpful and productive and that does not reflect adversely upon SICHA. Public employees are subject to additional public scrutiny in their public and personal lives because the public's business requires the utmost integrity and care. Each employee is expected to scrupulously avoid personal behaviors that would bring unfavorable public impressions upon SICHA. In order to accomplish this, each employee must:

1. Work cooperatively and constructively with fellow workers and members of the public to provide public service of the highest quality and quantity. **THIS IS THE FIRST PRIORITY FOR ALL EMPLOYEES.**
2. Be prompt and regularly in attendance at work for defined work schedules or other required employer functions, and follow procedures for exceptions to the normal schedules, including the scheduling and taking of vacation and sick leave.
3. Comply with dress standards established in the office/department for which the employee works. In the absence of any office/departmental dress standards, clothing will be appropriate for the functions performed and will present a suitable appearance to the public. See Appendix B for SICHA's Dress Code.

Casual attire is acceptable on Fridays. Coveralls, shorts, or revealing attire is not acceptable. Even on Fridays, all employees should dress in accordance with the business activities planned for the day.

Some employees may be required to wear specific types of clothing, due to the nature of the job or safety requirements. Employees working in the field, conducting inspections, etc. should wear appropriate clothing to avoid injury. Open-toed shoes should not be worn. When in doubt, ask your supervisor for assistance in determining what is appropriate.

4. Not engage in criminal conduct of any kind while on or off duty. SICHA employees are expected to behave in a lawful manner and failure to do so is a violation of the trust placed in such employees by the public.
5. Not engaging in conduct away from work that, although not criminal, may reflect adversely upon SICHA or otherwise impair the employee's ability to perform.
6. Avoid conflicts of interest in working relationships with other employees, contractors and potential contractors of SICHA and related agencies.
7. Not engage in conduct that violates the laws of the state of Idaho, including but not limited to I.C. §18-1356 (accepting gifts that exceed a value of \$50), I.C. §74-401 et seq. (Ethics in Government Act), I.C. §74-501 (Prohibitions Against Contracts) and I.C. §18-1359 (Using Public Position for Personal Gain).
8. Not accept gifts or gratuities in any personal or professional capacity that could create the impression that the giver was seeking favor from the employee in violation of I.C. § 18-1356 and I.C. § 18-1357.
9. Not engage in workplace or public conduct otherwise detrimental to the accomplishment of the goals established by SICHA Board of Commissioners or the office/department for whom he/she works.
10. Give his/her best efforts to accomplish the work of SICHA for public benefit in accordance with policies and procedures adopted by SICHA Board of Commissioners and displaying an attitude of cooperation and constructive participation.
11. Be subject to the administrative authority of the Executive Director or office/department where the employee works.
12. Abide by all office/departmental rules whether written or oral. No employee will be required to follow the directive of a supervisor that violates the laws of any local jurisdiction, state, or nation.
13. Perform such obligations as are necessary to carry out the work of SICHA in an efficient and effective manner at minimal costs and with limited risk to the public and fellow workers.
14. Not sleeping or being absent from the employee's workstation when on duty. Employees must always be attentive to their work.

15. Not engage in malicious gossip, spread rumors, engage in behavior designed to create discord and lack of harmony, willfully interfere with another employee's work output or encourage others to do the same.
16. Not unlawfully harassing a fellow worker employee or member of the public, as outlined in SICHA's Workplace Discrimination, Harassment and Retaliation Policy.
17. Not discriminating in the treatment of fellow employees or members of the public on the basis of race, religion, gender, age, disability or national origin.
18. Not engage in abusive conduct to fellow employees or the public or use abusive language in the presence of fellow employees or the public. Abusive language will include profanity and loud, threatening or harassing speech.
19. Follow all rules for the care and use of SICHA property to ensure that the investment in such property is protected, and that the safety of the public and other workers is maintained.
20. Not use any substances, lawful or unlawful, that will impair the employee's ability to competently perform his/her work or threaten the safety and well-being of other workers or the public. Should the employee be prescribed a lawful substance that may impair the employee's ability to safely do his/her job, the employee is required to provide a physician's note explaining the possible effects of the medication on the employee's ability to do his/her job and the length of the time that the employee will be required to take the medication. The employee may be required to take leave while taking the medication.
21. Follow the rules regarding the reporting of work hours and comply with SICHA's procedures for approval of time-keeping records.
22. Follow rules and schedules for breaks and lunch periods.
23. Report all accidents that occur or are observed on the job, or are on or involve SICHA property, and cooperate as requested in the reconstruction of any such accident.
24. Follow all workplace safety rules whether established formally by the office/department or by outside agencies. Employees are encouraged to suggest ways to make the workplace or work procedures safer.
25. Maintain a current appropriate driver's license when work for SICHA requires the employee to drive a vehicle as part of his/her responsibilities. Each employee must report any state-imposed driving restrictions to his/her immediate supervisor and notify his/her supervisor if his/her driving abilities are impaired.
26. Not serving on any board or commission that regulates or otherwise affects the official duties or personal interests of the employee in a way that could create a disadvantage for other members of the public or advantage for the employee.
27. Not have non-SICHA employment that conflicts with duties performed for SICHA in any meaningful way. Individual offices/departments may determine permissible examples of outside employment.

28. Not release any public record, including personnel records, without the express authority of the supervisor responsible for custody of the record, after consulting with legal counsel for SICHA or without an order from a court or public SICHA of competent jurisdiction.
29. Maintain the confidential nature of records that are not open to public scrutiny in accordance with the direction of the supervisor responsible or the Executive Director.
30. Not use work time for personal business, including the selling of goods or services to the public.
31. Adhere to any code of ethics in his/her profession.
32. Not engage in political activities while on duty.
33. Not provide false or misleading information on employment applications, job performance reports, or any other related personnel documents or papers.
34. Not use phones or computers in the workplace in a manner that violates policy or that disrupts workplace activities.
35. Not abusing employee benefit offerings by taking unjustified sick leave, unearned vacation, participating in a scheme designed to create incorrect personnel records or to claim benefits that are not deserved in accordance with SICHA policy.
36. Not violate rules concerning absence from the workplace without proper authorization.
37. Not engage in prolonged visits with co-workers, children, friends or family members that interfere with work in the office/department in which the employee serves.
38. Not use work time or public premises to promote religious beliefs to members of the public or fellow employees.
39. It is SICHA's policy to always prioritize families, your family comes before anything else. For this reason, it is important that we do not put our children at risk. Our office building is not set up to house children. We do not allow our employees to bring their children to the office due to the increase in risk along with it representing an interruption and a distraction to the work environment of this office. We have implemented alternative policies that may help our employees when they are faced with difficult situations that merit flexibility.

THESE RULES ARE NOT ALL-INCLUSIVE.

B. COMPUTER USAGE

As an SICHA employee, you may use computers extensively in your job. A few rules are necessary so that everyone can get the maximum benefit from SICHA's investment in technology. The principle underlying each of these rules is that SICHA computers are exclusively for SICHA business purposes with some minor exceptions, as explained below.

1. Software

To protect SICHA's computer system from viruses and ensure that the software used is compatible with SICHA's computers, only software purchased or approved by SICHA may be installed on its computers. Before installing any software not purchased by SICHA, you must check with the Executive Director. Software purchased by SICHA is for legitimate SICHA business use only. It may not be copied or taken home.

2. Copyright Compliance

Software is protected from unauthorized duplication by law. SICHA respects the legal rights of software developers and expects employees to do the same. No employee may duplicate software or otherwise use software other than in accordance with the terms of its license. Software that has been duplicated without authorization may not be installed on SICHA computers. Copyrighted material should not be sent via SICHA e-mail or on the Internet.

3. Electronic Media

Electronic mail, as well as voice mail, exists for SICHA business. All electronic media communications should be professional and business-like in tone. You should not use electronic media for jokes, gambling, games, derogatory or discriminatory remarks, or commercial messages. Remember, SICHA management has access to all e-mail, and you should not consider e-mail or voice mail communications private. Confidential or sensitive communications via e-mail are not advised. As a matter of courtesy to other system users, please try to keep e-mail messages brief, limit general broadcasts, and delete unneeded messages. Please limit incoming and outgoing personal phone calls and use of voicemail to necessary calls and keep them to a minimum. When personal, long-distance use is unavoidable, you should call or charge the call to a home telephone or personal credit card.

4. Internet Access

The Internet is an important source of information, but it is also subject to being abused. Internet access should be limited to legitimate SICHA business purposes only. Sending and/or receiving personal e-mail should be limited to non-work hours and should not be sent and/or received using a SICHA address. Signing up for list-services, bulletin boards or chat groups is not allowed. Subscriptions to internet-provided services (for example, virus updates, computer/internet update information services) are allowed at the explicit permission of the Executive Director. SICHA's Internet access may never be used for accessing pornographic or other inappropriate web sites. Before accessing a site, ask yourself how a member of the public might react to the knowledge that you were using SICHA resources for this activity.

SICHA has the right to check what web addresses are being accessed by a particular employee and monitor how much time each day an employee spends on the Internet. Please keep this in mind when you access the Internet.

AI Employee Use Policy

The **purpose** of the policy is to aid employees in understanding the guidelines for the acceptable use of AI in the workplace.

Scope: This policy covers the use of AI tools on agency devices, by agency employees, using agency data.

Definitions:

AI: Artificial Intelligence: For the purposes of this policy, AI includes, but is not limited to, the following tools:

1. Generative models such as ChatGPT, Scribe, Google Gemini, Pi, Claude.
2. Image and video creation services like DALL-E2 and Midjourney;
3. Deepfake generators.
4. Code verification tools.
5. AI Recruitment software.

*The rapidly changing nature of AI will necessitate frequent updates to our policy. Please note that if you are considering using AI technology in the workplace, and it is not explicitly referenced in this policy, it is still your responsibility to alert your supervisor to your intentions and to obtain written permission from your supervisor and the IT Department prior to implementing your idea.

Agency Device:

Any computer, smart phone, tablet, or other device owned by SICHA assigned to an SICHA employee, which can access AI technology and tools.

Agency Data:

Any data any employee has access to by virtue of their employment with SICHA
Transferring or accessing agency data through a private device to circumvent
accessing AI tools through an agency device is strictly prohibited.

Guidelines

This policy applies to all staff who desire to utilize AI technology to assist them in fulfilling their job functions. All employees of [agency] are expected to interact with generative AI technologies in a responsible and ethical manner. This encompasses safeguarding privacy and personal data, using the technology for lawful and beneficial purposes, abstaining from deceptive or harmful applications, and fostering transparency and comprehension regarding the technology's capabilities and constraints.

You may not enter any agency data into any generative AI tool or service without first obtaining written permission from both your supervisor and the IT Department.

Do not download, install, or access any AI tool, website, or application from an agency device without first receiving written permission from your supervisor and the Executive Director.

If you become aware of any suspected misuse or violation of this policy, including unethical use, unauthorized data sharing, breaches of confidentiality, or security bypass, you should report it to your supervisor immediately.

If you receive written approval to use an AI tool to assist you in your work responsibilities, the following will apply to its use:

- a. AI should never be used to replace the judgment and decision making of an employee.
- b. Your use of any AI technology is subject to all SICHA policies and procedures which are currently in effect, including SICHA Personnel Policy.
- c. PII (Personal Identifiable Information) and/or confidential information should never be uploaded into any AI tool. [Agency] reserves the right to develop a labeling system which may further delineate categories of sensitive, confidential, and/or personal identifiable information to assist in determining what can and cannot be entered into specific AI tools.
- d. You may not use AI technology for discrimination, harassment, misrepresentation, illegal activities, privacy violations, or in any way that interferes with the operations of SICHA.
- e. AI technology may not be used to impersonate other individuals.

- f. AI technology may not be used to assist with any employment decision (e.g. any decision relating to the hiring, conditions of employment, wages, disciplinary control, or termination of an employee) unless the technology has been reviewed and approved in writing by the Executive Director.
- g. You are responsible for any AI generated work product you elect to use or generate. You must still make any discretionary decisions necessary in the performance of your job duties. When using AI generated content, you must verify the information generated and thoughtfully review all AI generated work product for appropriateness. It is important to remember that AI technology can provide inaccurate, unreliable, or incomplete information.
- h. You must disclose that the content was created with AI, which can be accomplished with a label or disclaimer.
- i. Examples:

“This content was generated with the aid of ChatGPT and subsequently revised by Sarah Jones.”

Use Caution

Artificial Intelligence is a new technology and should be used with caution. There are many examples of AI technology providing inaccurate or incomplete information. The use of AI technology cannot replace the personal accountability and decision making of employees in the workplace. [Agency] is currently monitoring AI developments, and the policy will continue to evolve as AI technology develops.

Remember that [agency], by virtue of being a government agency, has access to sensitive and confidential information that may not otherwise be publicly available. SICHA and SICHA employees have a duty to safeguard that information, in compliance with applicable state and federal privacy and security laws.

Ask Before You Act

If you have any questions or concerns regarding the use or potential use of AI technology in the workplace and whether a contemplated action would be a violation of this policy, consult with your supervisor.

We Want to Hear from You!

Do you have an idea for Using AI in the Workplace? SICHA would like to hear from you. While SICHA requires employees to be aware of the risks of using AI in the workplace, SICHA also wants to foster a workplace environment that is innovative and efficient. If you see an opportunity to use AI technologies to assist in the workplace, SICHA strongly encourages you to propose your idea to your direct supervisor and/or the Executive Director.

Failure to abide by the terms of this policy will result in discipline, up to and including termination.

Disclaimer Nothing in this policy is designed or intended to interfere with, restrain, or prevent employee communications regarding wages, hours, or other terms and conditions of employment or any other rights protected by state or federal law.

C. RELATIONSHIP POLICY

Personal relationships are a vital part of most people's lives. When personal relationships intersect with employment, an employer may become entangled with the consequences of the choices that employees make. SICHA has no desire to become involved in such matters. Accordingly, these rules serve as a basic guide to family and romantic relationships in SICHA's workplace:

1. No employee of SICHA will hire, supervise or otherwise exercise discretion concerning a paid employee who is related to the supervisor by blood or marriage within the second degree.
2. Any supervisor involved in a romantic relationship with a subordinate must immediately notify the Executive Director of the existence of any such relationship. Efforts should be made to eliminate supervisory responsibility for one who is romantically involved with a subordinate. Employees involved in such a relationship bear a responsibility to SICHA to cooperate in any effort to avoid the potential conflicts that can arise from such personal relationships in the workplace. Such a relationship may result in a change of employment duties.

D. DRIVING ON SICHA BUSINESS

SICHA has motor vehicles that employees may be permitted or required to use from time to time for Housing Authority business. If a SICHA vehicle is not available, you may have to drive your own vehicle. To avoid injury or liability to you or SICHA, please observe the following rules:

1. To be approved as a driver for SICHA business, you must present a valid, current Idaho driver's license and proof of car insurance to the Executive Director. This information will be reviewed and verified on an annual basis. You must have your license and proof of insurance with you when driving on SICHA business.
2. Do not loan out a SICHA vehicle to others inside or outside of SICHA without permission from the Executive Director. Your children are not allowed to travel with you while on the clock. **This will not be tolerated, and it may put your job at risk, as it represents a huge liability for SICHA.**

3. Drive in a safe and legal manner, including complying with Idaho seat belt laws. SICHA may periodically check the driving records of individuals authorized to drive on SICHA business.
4. Please report any problems with any SICHA vehicle to the Executive Director immediately.
5. Do not drive on SICHA business under the influence of drugs, alcohol or any controlled substance.
6. Do not affix bumper stickers or other signs or stickers to a SICHA vehicle.
7. Notify the Executive Director of any citations for moving violations.
8. If driving your own privately-owned vehicle on government business, you are required to complete a Mileage Report and Claim form. Reimbursement will be at the federal reimbursement rate.

E. INCLEMENT WEATHER POLICY

Southwestern Idaho Cooperative Housing Authority will follow the operating status of local school districts during inclement weather.

Nampa School District: <https://www.nsd131.org/apps/pages/WeatherClosures>

Valley View School District:

<https://www.vvsvd.org/departments/communications/closing>

Caldwell School District:

<https://www.caldwellschools.org/apps/news/article/1870619>

Middleton School District:

<https://simbli.eboardsolutions.com/Search/ShowSearchResults.aspx?S=36030890>

1. Prior to the normal starting time when it is announced that the schools in which district employees reside will be closed due to inclement weather, the Southwestern Idaho Cooperative Housing Authority office will be closed. When SICHA offices are open, all employees will be expected to make reasonable efforts to get to work.
2. All full-time, exempt employees will be paid for such time off. Part-time employees will be paid if normally scheduled to work that day the office is closed, only for those hours which the employee would normally work. Employees who are scheduled off for vacation will still be required to use vacation time because they are not considered "available for work" during inclement/severe weather event.
3. Time absent from work due to inclement weather is not counted as hours worked when computing weekly overtime.

4. Employees should use their best judgment when determining if they can safely commute to work. Employees unable to arrive for work due to inclement weather, when the offices are open, will be required to use vacation or comp time for any scheduled hours, not worked. If no vacation/comp time is available, nonexempt employees will not be paid for time off due to inclement weather when they are unable to come to work and the office is open.
5. All employees who are unable to report to work should call their department supervisor and report their absence 1 hour, or as soon as possible before the start of their workday.
6. On days when weather conditions worsen as the day progresses, SICHA may decide to close the office early. Employees will be expected to remain at work until the appointed closing time, or the end of their scheduled work time, whichever is first.
7. Employees who can work remotely will be expected to work during office closures unless told otherwise by their supervisor.
8. Communication Plan: Supervisors are required to check for closures one hour before the start of the earliest shift and notify their direct reports by text or phone call of any unexpected closures. SICHA will make every effort to notify clients and the public of office closures due to inclement weather. Notifications will be sent via text message, website announcement, and phone messaging system.

F. POLITICAL ACTIVITY

1. for the political activity of its employees, it also recognizes that this right is not absolute when balancing the right of the individual to become a candidate for office and SICHA's interest in promoting the efficiency of the public services it performs through its employees.
2. Public facilities or resources may not be used to assist the campaign of a candidate or the promotion or opposition of a ballot proposition; employees may not assist any campaign using SICHA-paid duty time. Campaign brochures, posters or any other printed material will not be allowed to be hung or distributed in any administrative offices. Residents are allowed to participate in campaigns. The only limitation will be they cannot disturb their neighbors or to cause others to not be able to peacefully reside in their unit.
3. No employee who may come into contact with the public may wear or display campaign buttons or distribute literature during business hours. Employees may not campaign with or among SICHA residents at any time for any election.
4. Employees participating in fund raising or other campaign activities must make clear that they do not represent SICHA and that SICHA does not endorse the candidate or position.

5. Employees may not attempt to obtain political contributions from co-workers.
6. Employees may not attempt to obtain political contributions from residents or applicants at any time.
7. Employees may not be candidates or hold elective offices in any partisan election.

IV. EMPLOYEE CLASSIFICATION, COMPENSATION, AND BENEFITS

For varied reasons, employee status must be organized by classes in order to administer employee policies, benefits or otherwise address employment issues. It is generally the responsibility of the employee to assure that he/she is properly categorized for purposes of each issue or benefit type. SICHA will endeavor to assist with such matters, but the employee is ultimately responsible for ensuring that his/her service is properly addressed.

A. CLASSIFYING EMPLOYEES FOR POLICY PURPOSES

1. Employment Status

All employees of SICHA, including part-time and temporary employees, are AT-WILL EMPLOYEES, except as otherwise required by law or pursuant to a written contract approved by SICHA Board of Commissioners.

2. Employee Classification for Benefit Purposes

The classification of the position an employee holds with SICHA may affect the status of obligations or benefits associated with his/her employment. The primary classes of employees are:

a. Full-Time Regular Employees

Employees whose employment is sustained and continuing and whose typical work week consists of at least 32 hours are considered full-time regular employees. Full-time regular employees are eligible for employee benefits provided by SICHA.

b. Part-Time Regular Employees

Employees whose employment is sustained and continuing and whose typical work week consists of less than 32 hours on a regular basis are considered part-time regular employees. Part-time regular employees may receive

reduced employee benefits as authorized by SICHA and as required by federal and state law. The scope of benefits received may vary proportionately with the number of hours typically worked for a regular part-time employee. Certain benefits may not be available because qualifying thresholds have not been reached.

c. Temporary Employees

Employees who work on an irregular, seasonal or temporary basis are temporary employees. Temporary employees receive no benefits provided to regular employees, except those required by law or those approved by SICHA.

B. COMPENSATION POLICIES

1. Establishment of Employee Compensation

Employees are compensated in accordance with, and subject to, decisions of SICHA as annual budgets are set and are subject to increase, reduction, or *status quo* maintenance for any time period. The department head or supervisor may make suggestions about salary compensation and other pay system concerns, but the final decision regarding compensation policy rests with the Executive Director.

2. Compliance with State and Federal Pay Acts

SICHA will comply with all state and federal pay acts governing compensation of its employees.

3. Right to Change Compensation and Benefits

SICHA may change general compensation for any reason deemed appropriate. Compensation may also be adjusted based upon job performance and the availability of funds to maintain a solvent budget. Hours worked may be reduced or employees may be laid off by the Executive Director as necessary to meet budgetary constraints or as work needs change.

4. Overtime/Compensatory Time Policy

- a. In addition to the employee classifications set forth elsewhere in this policy, all employees are classified as exempt (salaried) or nonexempt (hourly) for purposes of complying with the federal Fair Labor Standards Act (FLSA). Exempt employees perform work that qualifies for the professional, executive

or administrative exemption and do not qualify for overtime compensation. Exempt employees are not eligible for overtime pay but will be granted compensatory time off (at a rate of one for one), as the workload allows. Employees should contact your office/department supervisor or the Executive Director for further clarification of the employee's FLSA status.

- b. Overtime for non-exempt, hourly employees will be allowed only when authorized by the appropriate supervisor or when absolutely necessary in an emergency. Non-exempt employees entitled to overtime compensation will either accrue compensatory time or overtime pay as established by policy adopted by SICHA Board of Commissioners. Compensatory time or overtime pay for work in excess of 40 hours per week will be computed at 1½ hours for each additional hour worked. Compensatory time, accrued and used, must be documented on time sheets. Compensatory time must be used within six months of its accrual. Any employee may not accrue any more than 280 hours of compensatory time. For non-exempt employees, those hours over 280 hours must be used or paid (at one and one-half times the regular rate of pay). Compensatory time cannot be monetarily cashed in unless it will be forfeited at the end of the six-month period (from the date of accrual), it exceeds 280 hours or in the event of termination of employment with SICHA.
- c. Compensatory time may be used whenever required by a supervisor or when requested by an employee with the concurrence of a supervisor. Use of the requested compensatory time will depend upon the ability of the office/department to tolerate a requested absence. If repeated requests to use compensatory time are denied by a supervisor, or reasonable opportunities to use such time are unavailing, an employee must be paid for such accrued time.

5. Reporting and Verifying Time Records

- a. Each hourly employee is responsible for the timely and accurate record time that he/she has worked in accordance with the procedures authorized by the Executive Director and the payroll office. Each report of non-exempt employees must be signed manually or electronically by both the supervisor and the employee and must contain a certification that it is a true and correct record of the employee's actual time worked, and benefits used for the time covered. Exempt employees may be required to document time worked or benefits used for accountability purposes.
- b. Any employee concerned about his/her compensation, rate of pay, payroll status, deductions, etc., must communicate such concerns to the payroll office or his/her supervisor as soon as any such concern becomes evident. Documentation of any such issue should be maintained in the employee's personnel file.

6. Work Periods

- a. The workweek for all non-exempt employees who are subject to the FLSA begins at 12:00 a.m. on Sunday of each week and concludes at 11:59 p.m. of the succeeding Saturday.
- b. The timely performance of your job is essential to maintaining the high-quality service SICHA provides. It also shows your respect for your fellow employees who must assume your duties in your absence. You must report to work regularly and on time, in proper attire, with proper equipment, and ready to work. If you are unable to report for work, will be late, or need to leave early, notify your supervisor as far in advance as possible. If your supervisor is not available, notify another employee or the Executive Director. Always provide a reason for the absence, tardiness or early departure, and, if possible, an estimate of how long your absence or tardiness will be.

7. Payroll Procedures and Paydays

- a. Pay periods are from the 1st to the 15th day of the month, and the 16th to the last day of the month. You will receive your paycheck on the 16th day of the month and 1st day of the month. If payday falls on a weekend or a holiday, you are paid the last workday prior.
- b. Each employee must monitor the accuracy of compensation received. Information shown on the employee's paycheck stub is provided for information only. Actual practices regarding the issuance of paychecks and allocation of

employee benefits must be consistent with the official policy of SICHA. In the event of disagreement between the computer-generated paycheck stub and official policy, as interpreted by SICHA, the policy will prevail. Employees are obligated to call SICHA's attention any such errors, whether to the advantage or disadvantage of the employee.

8. Compensation while Serving on Jury Duty or as a Witness in a Court Proceeding

Leave will be granted and full pay provided to employees called to serve as a court witness in matters specifically related to SICHA operations or called to serve on jury duty.

Military Leave

An unpaid leave of absence will be granted to an employee to participate in ordered and authorized field training in accordance with Idaho Code §§ 46-407 and 409, and the Uniformed Services Employment and Reemployment Rights Act (USERRA).

Payroll Deductions

No payroll deductions will be made from an employee's paycheck unless authorized in writing by the employee or as required by law (Idaho Code § 45-609).

9. Travel Expense Reimbursement

Reasonable expenses incurred while on official SICHA business or other approved public purpose will be reimbursed. Such expenses include mileage for use of your personally owned vehicle (POV), meals and incidentals, lodging and transportation within federal travel regulations (FTR). Meals will be reimbursed at actual expense up to a maximum of the current Federal Per Diem Rate. Not to exceed \$15 for breakfast, \$20 for lunch and \$39 for dinner. When reasonable expenses may exceed the FTR rate for the area visited, the Executive Director may authorize an exception on a case-by-case basis. Purchase of alcoholic beverages and entertainment is not reimbursable.

Mileage for use of a personally owned vehicle on SICHA business must be pre-approved by the Executive Director and will be reimbursed at the federal rate.

Major travel expenses such as airfare, conference fees, and hotel costs must be approved in advance by your supervisor (receipts are required for reimbursement). Other, related expenses such as meals, parking, etc. will be reimbursed without prior approval so long as they are reasonable (receipts are required) and within FTR allowances. If you have questions about what expenses are reasonable, consult with your supervisor. In general, you are expected to choose modes of transportation and fares that are the most economical and choose lodging and restaurants that are moderately priced. Employees traveling together should coordinate arrangements to minimize costs. When possible, charges should be paid using SICHA's business credit card.

Other further education and training desired by the employee (such as Spanish classes) will be encouraged. If the course benefits the working performance of the employee, SICHA will pay one half the cost of the course.

Members of the Board of Commissioners and the Resident Advisory Board or Council may be reimbursed for mileage and childcare expenses to attend local meetings (they cannot be paid for lost wages (Idaho Code 50)).

They may also be reimbursed for travel for purposes of receiving training, to attend conventions, conferences and meetings outside of the local area. Any reimbursable travel by residents must have prior SICHA approval. Reimbursable travel outside the local area (local area will include Idaho and Eastern Oregon) by staff or commissioners on official SICHA business to attend training, conventions, conferences or meetings will require prior SICHA approval. Reimbursable travel within the local area by Commissioners or staff does not require prior SICHA approval.

When travel by POV is more advantageous cost-wise and practical (considering airfare, local transportation, lodging costs, etc.), such travel can be approved by the Executive Director.

10. On-the-Job Injuries

Employees are covered by workers' compensation insurance for on-the-job injuries. All on-the-job injuries must be reported to the employee's supervisor as soon as practicable so that a worker's compensation claim can be filed. Return to employment will be authorized on a case-by-case basis in consultation with the supervisor and the State Insurance Fund and may require a fitness for duty medical review. Concerns associated with injured worker status may be brought before the Executive Director for review.

C. EMPLOYEE BENEFITS

SICHA offers a number of employee benefits for full-time and part-time regular employees. These benefit offerings are subject to change or termination in the sole discretion of SICHA Board of Commissioners. Each benefit offering is subject to the specific terms of its respective insurance policy and/or official resolution of SICHA Board of Commissioners.

1. Vacation Leave

- a. Annual Leave will accumulate at the rate of one day per month until the fifth-year anniversary month with SICHA. After the fifth-year anniversary, leave will be accumulated at the rate of one and one-half days per month. After the tenth anniversary, leave will accumulate at the rate of two days per month. After the fifteenth anniversary, leave may accumulate at the rate of two and one-half days per month. Full-time employees working between 32 and 40 hours per week will accrue leave prorated according to the hours worked rounded to the nearest $\frac{1}{2}$ hour.
- b. Part-time employees will accrue annual leave based on the number of hours they work at the same schedule as regular full-time employees. For example, an employee that works 30 hours per week will accrue annual leave at $\frac{3}{4}$ of a day per month.
- c. Probationary employees will receive Annual Leave retroactively after a period of six months' time. Until that time, they are not eligible for Annual Leave.
- d. Temporary, part-time (scheduled to work less than 20 hours per week), project-specific or temporary employees are not eligible for annual leave.
- e. Employees should, if possible, use their Annual Leave before their annual anniversary date of employment. No more than thirty days Annual Leave may be carried from one employment year to the next. Employees may receive pay in lieu of vacation time during their fifth-year anniversary month and during each succeeding anniversary month at the rate of one-half of their accumulated annual leave. On the twentieth-year anniversary month, the rate will change to sixty percent.

- f. Vacation leave is to be scheduled with consent of the office/department supervisor. Efforts will be made to accommodate the preference of the employee in vacation scheduling, but first priority will be the orderly functioning of affected office/departments. Upon separation from employment, unused vacation leave up to the maximum allowed accrual will be compensated by lump-sum payment at the then-current hourly or daily rate.

2. Sick Leave

- a. Full-time employees will accrue Sick Leave at the rate of one day per month. Regular Full-time or Part-time employees working less than 40 hours per week will accrue Sick Leave prorated based on the number of hours worked rounded to the nearest ½ hour. Temporary employees will not accrue Sick Leave. Sick leave cannot be used for Annual Leave except, after accumulation of 30 days Sick Leave, any extra Sick Leave accumulated may be used as Personal Leave. Sick Leave may be accumulated from year to year. SICHA reserves the right, because of problems which might arise from understaffing, to terminate and replace an employee with a disability of over one month's working time duration.
- b. Normally, upon termination of an employee, Sick Leave accumulations are forfeited. In the event a disabled employee is replaced, Sick Leave will be paid for a period of two months if said employee has accumulated that much leave time.

3. Holidays

Eleven official holidays are provided for full-time regular employees. Full-time regular employees receive compensation for that day even though they do not work. Holidays which fall on Saturday will be observed on the preceding Friday. Those which fall on Sunday will be observed on the succeeding Monday. The holiday schedule may be changed at any time by SICHA.

Full-time regular employees who work on holidays will be scheduled to receive a substitute holiday with pay within sixty (60) days of the date of the holiday they worked. Unscheduled emergency work on holidays will be compensated at a rate of one and one-half (1½) times the employee's regular rate of pay. Regular employees will be allowed to take their birthday as a holiday based on the same policy as a regular holiday.

Recognized Holidays:

New Year's Day	Labor Day
Martin Luther King, Jr./Human Rights Day	Columbus/ Indigenous People Day

Presidents' Day
Memorial Day
Juneteenth Day
Independence Day

Veteran's Day
Thanksgiving Day
Christmas Day

4. Bereavement Leave

Up to four (4) days of paid leave of absence will be provided for a death in the immediate family (spouse, parents, grandparents, children, grandchildren, brothers and sisters, including in-laws). Employees have the right to use accrued vacation leave beyond the leave of absence allowed by this section. The amount of bereavement leave authorized is based on the travel time (employee chooses the mode of travel), per direction, the employee must travel to be with family, per the following:

- a. Less than four hours: Three days
- b. Four or more hours: Four days

5. Leaves of Absence

Up to thirty (30) days of unpaid leave of absence can be granted by the Executive Director for any justifiable purpose. Paid leave in any amount or unpaid leave in excess of thirty days will require written approval of the Executive Director.

6. Family Medical Leave Act (FMLA)

IMPORTANT NOTE FOR LESS THAN 50 EMPLOYEES!

There is some confusion regarding whether the FMLA applies to public employers that have less than 50 employees. In order for the FMLA to apply, there must be (1) a covered employer, and (2) an eligible employee.

Private employers with less than 50 employees are not covered by employers. However, the FMLA expressly states that ALL public entities are covered employers regardless of the number of employees.

To be an eligible employee, there must be at least 50 employees working for the public entity within 75 miles of the employee's place of work.

For all practical purposes, this means that all public employers in Idaho with less than 50 employees will not have any eligible employees for FMLA purposes. However, regardless of the number of employees, the public employer still has certain obligations, including the duty to post the required FMLA notice in its workplace.

Small agencies should be aware that some individuals that may be referred to as volunteers, such as (reserves, firefighters or EMTs), may count toward the employee limit if they are paid wages. Consult with your attorney to evaluate whether any of your volunteers may be counted as employees.

If the employer does NOT have at least 50 employees, it is suggested that this section be the following:

a. Eligibility Requirements

To be eligible for FMLA benefits, prior to any leave request, the employee:

- (i) must have worked for SICHA for at least 12 months.
- (ii) must have worked at least 1,250 hours for SICHA during the previous 12 months; and
- (iii) SICHA-must employ at least 50 employees within 75 miles of your place of work.

Since SICHA does not employ at least 50 employees, FMLA DOES NOT apply to SICHA employees, and they are not entitled to 12 weeks of job-protected, FMLA leave.

7. Benefits for Temporary Employees

All temporary employees will receive benefits as required by law, including Worker's Compensation insurance. All other benefits are to be determined at the discretion of the Executive Director.

8. Insurance Coverage Available to Employees

Various insurance benefits are available to employees and family members in accordance with the terms and conditions of SICHA's contract for such services. The Accounting Department should be contacted to learn of sign-up and claims procedures. Other insurance offerings may be available at employee or shared expense.

Retirement Program Offering

SICHA, in an effort to assist employees with the financial needs of retirement, has established a 401k retirement plan. SICHA accepts no responsibility for an employee's gains or losses in this plan. See the Executive Director or Accounting Department for details.

10. Transfer of Benefits with Employee Transfer

Accrued benefits for each employee continue when the employee transfers from one office/department to another within SICHA. Any such transfer will not result in a reduction of benefit offerings separately apart from those realized by similarly situated employees.

11. Participation in SICHA Administered Programs

All employees, except the Executive Director, may apply for participation in programs administered by SICHA for which they qualify. Any employee interested must submit a letter expressing his/her interest to the Executive Director for approval. Employees will be considered for participation in SICHA programs and on the same terms as all other applicants, except that the Executive Director must be notified at the time the application is submitted. If an employee's application is approved, the employee will be notified of the terms under which the employee may participate in the program.

The relatives of all employees, including the Executive Director, may apply for participation in programs administered by SICHA for which they qualify. Relatives of employees will be considered for participation in SICHA programs and on the same terms as all other applicants, except that the employee must notify the Executive Director of the relative's interest when the application is submitted. If the relative's application is approved, the Executive Director shall alert the Board of such approval. If a relative of the Executive Director applies for participation in an SICHA program,

a member of the Board of Commissioners will make the final approval/denial based upon the facts of the application.

12. Miscellaneous Benefits

In addition to the benefits listed on the previous pages, the following are examples of miscellaneous benefits, subject to change in the sole discretion of SICHA may be available to employees for participation in accordance with the terms of their respective policy or agreement:

- a. Deferred compensation plans handled by payroll deduction.
- b. Credit union participation.
- c. Employee-requested deduction programs subject to SICHA approval.
- d. Further training and higher education reimbursement or tuition refund.

FLEXTIME POLICY

Flextime is intended to create flexibility conditions that help employees integrate their work and personal lives more effectively. Our core office hours are 6:00 a.m. to 7:00 p.m. Staff should schedule their hours of work within that timeframe.

Flextime is an arrangement that allows an employee to alter the starting and/or end time of her/his workday. Employees still work the same number of scheduled hours as they would under a traditional schedule. It is also a flexible work option for positions that do not easily support remote work.

The following guidelines are to assist in developing employee flextime arrangements that are equitable, clearly understood, and to the mutual benefit of the unit/department and employee. Employees and supervisors are expected to follow these principles in managing flextime arrangements.

Flextime does not change the expectations of reliable and predictable attendance.

DEFINITION AND PURPOSE

Flextime is an arrangement that allows an employee to alter the start and end times of their workday around the normal schedule of 8 a.m.–5 p.m. Flextime includes:

- Individualized start and end times that remain constant each workday e.g., 7 a.m.–4 p.m. or 9 a.m.–6 p.m. with one-hour lunch Monday through Friday.
- Individualized start and end times that vary daily with the same number of hours worked each day e.g., 7 a.m.–4 p.m. on Monday, Wednesday and Friday and 8:30 a.m.–5:30 p.m. on Tuesday and Thursday with one-hour lunch.
- Individualized start and end times with varied hours by day, but consistency in the total number of hours worked weekly., 7:30 a.m.–5:30 p.m. on Monday, Tuesday, and Thursday and 9 a.m.–4:30 p.m. on Wednesday and Friday with one-hour lunch.
- Extended lunch period offset by additional time at the start and/or end of the workday e.g., 7:30 a.m.–5:30 p.m. with two-hour lunch

Flextime does not reduce the total number of hours worked in a given week. Core hours are usually required when all employees must be at the worksite. The core period may vary depending upon the requirements of the position and the operational needs of the unit/department.

SICHA allows two 15-minute breaks throughout the day. It has become a custom to allow employees to combine both breaks in order take a 30-minute break, we shall continue to allow employees to combine their 15-minute breaks, however they are required to clock out for such a break. If it is discovered that employees do not clock out as required, that time will not be paid. Employees will not be allowed to work more than 10 hours per day.

Successful flextime arrangements serve the needs both of individual employees and their unit or department. The focus is on job performance and meeting business demands, including extended hours of operation. A written agreement clarifying both parties' expectations is required.

REQUEST FOR APPROVAL

The employee initiates the request for flextime by submitting a formal proposal to their supervisor and/or unit/department head.

Supervisors and/or unit/department heads have the authority to approve flextime arrangements.

Flextime arrangements shall be initiated on a trial basis and may be discontinued at any time at the request of either the employee or supervisor/department head. The unit/department reserves the right to immediately suspend the arrangement

in case of unanticipated circumstances regarding employee performance or operational needs.

If the employee and supervisor/department head agree to a flextime arrangement, they must complete the **Flexible Work Schedule Form**. Agreements shall be time-specific with a date for review and reconsideration. Modifications and/or renewals shall be appropriately documented. The original shall be maintained in the employee's personnel file, with copies for the employee and supervisor/department head.

CONSIDERATIONS

Operational needs, staffing patterns, space considerations, and health and safety issues may preclude granting a request for flextime.

The employees must be willing and able to change their work hours as requested by the supervisor/department head to attend to operational needs. There may be times when they will be required to work or travel outside of scheduled work hours.

In the event that more employees request flextime arrangements than a unit/department can reasonably manage, the supervisor/department head will respond to requests that are consistent with these guidelines in ways that are fair to all employees and in the best interest of SICHA. Among the measures that might be adopted are remote work, staggering work hours, and rotating periods of flextime between employees.

NATURE OF WORK

- Flextime for the employee should not negatively affect the workload or productivity of coworkers either by shifting burdens or creating delays and additional steps in the workflow. The supervisor/department head should ensure that other employees in the same unit/department understand how and why workplace flexibility functions.

ELIGIBILITY OF EMPLOYEES

- Flextime is not appropriate for all positions, in all settings, or for all employees.

RESPONSIBILITIES

The employee and supervisor/department head shall complete a Flexible Work Schedule Form. Changes in the work schedule shall not be made without prior

discussion and a revision to the agreement. In the case of represented employees, the supervisor/department head shall obtain review and approval of the proposed agreement from an Employee/Labor Relations Specialist to assure compliance with UC/Union Collective Bargaining Agreements and/or Fair Labor Standards Act.

The employee shall work the hours agreed upon and obtain approval from the supervisor/department head in advance of working any overtime.

The supervisor/department head shall maintain open communication, ensure that the employees' hours of work do not fall below the normal workweek hours, and discuss with the employee any concerns as they arise.

REMOTE/HYBRID WORK (alternative work arrangement)

SICHA believes that our customers are best served when our employees are physically at work. SICHA also recognizes that alternative work arrangements such as remote/hybrid arrangements may provide advantages for both SICHA and its employees, including, but not limited to increased productivity and performance, enhanced employee recruitment and retention, cost and space reduction, and greater work-life balance.

General Guidelines

1. Not all positions may be eligible for alternate work arrangements.
2. Alternative work arrangements are at the sole discretion of SICHA and are made on a case-by-case basis.
3. Alternative work arrangements regardless of length or duration will be reviewed regularly and may be changed or cancelled at the sole discretion of SICHA.
4. SICHA may change, cancel or suspend alternate work arrangements at any time for any reason with or without notice.
5. At all times, the primary consideration will be the business operational needs of SICHA and its commitment to providing an exceptional public service.
6. A **remote/hybrid work arrangement** does not alter the employee's terms and conditions of employment with SICHA.

Definitions

1. **Home office:** is 377 Cornell Street, Middleton, ID 83644
2. **Alternate work locations** - are locations other than the employer's **home office** where employees are allowed to work from.
3. **Core Hours** are between 6:00 A.M. and 7:00 P.M. when all staff are allowed to be in the office to perform their duties.
4. **Core Days:** Monday through Friday when staff are required to be at the home office during core hours.

Job Performance Expectations:

1. Job duties and responsibilities will not change due to alternative **work arrangement**.
2. Professionalism in terms of job responsibilities, work output, and service delivery will continue to follow the standards set by SICHA.
3. The employee must be able to maintain performance, productivity, and quality standards.
4. Employees must be fully accessible during agreed-upon work hours.
5. Supervisors may require employees working to report to the **central workplace** as needed for work-related meetings or other events, office coverage, or as needed to discuss work progress or other work-related issues.
6. If it is found an employee is not performing work during the core or agreed remote/hybrid work hours, the **remote/hybrid work arrangement** may be terminated, and the employee may be subject to discipline.
7. Employees working a remote/hybrid work schedule must comply with all SICHA policies, procedures, and guidelines and all applicable local, state, and federal laws.
8. Employees may not use a **remote/hybrid work arrangement** as a substitute for PTO, family and medical leave, or any other type of leave.
9. An employee is not permitted to use the **remote/hybrid work arrangement** to attend to a personal business or performing outside employment.
10. Employees must safeguard all SICHA information used or accessed as part of an alternative work arrangement and must comply with SICHA's Information Technology Systems section.
11. **Remote/hybrid work arrangement** employees must agree to follow SICHA-approved security procedures to ensure the confidentiality and security of data.

Positions and Employees Eligible for Remote/hybrid Work Arrangement

The Executive Director and/or department supervisor will determine if positions are appropriate for **alternative work arrangements**.

Several factors will be considered in determining the feasibility of a particular alternative work arrangement for a particular position, including, but not limited to:

1. Whether the nature of the work lends itself to a remote/hybrid work arrangement.
2. The operational needs of the department and SICHA.
3. The impact on members and staff.
4. SICHA's ability to adequately supervise the employee.
5. Whether key duties require extensive face-to-face contact with supervisors,
6. Other employees, or the public on SICHA property.
7. Whether the remote/hybrid work arrangement will impact service quality or SICHA operations.

Additional Requirements:

1. The employee must be in their current position for a minimum of 6 months (unless a remote/hybrid work arrangement was a condition of employment at the time of hire)
2. The employees' documented performance must be fully satisfactory
3. The employee has not received any disciplinary action within 6 months.
4. The employee is not currently on a performance improvement plan.
5. The employee has demonstrated high productivity and consistently meets performance expectations

Liability

SICHA assumes no responsibility for injuries occurring in the employees' **alternate work location** outside the agreed upon work hours or for injuries that occur during working hours but do not arise out of and in the course of employment.

SICHA also assumes no liability for damages to an employee's real or personal property resulting from participation in a **remote/hybrid work arrangement**.

Workers' compensation coverage is limited to designated work areas in employees' homes or **alternate work locations**. Employees agree to practice the same safety habits they would use at SICHA's central location and to maintain safe conditions in their **alternate work locations**. Employees must follow normal procedures for reporting illness or injury. Any injury that occurs within the course and scope of employment must be reported according to state and federal reporting requirements.

Modification or Termination of Alternative Work Arrangement

The Executive Director or a supervisor may modify or terminate the **Remote/hybrid work arrangement** at any time for performance concerns, changing operational needs, if the arrangement is no longer in the best interests of SICHA and its mission, or for any other legitimate, non-discriminatory business reason.

Travel/Expenses

All travel and expenses must adhere to the Travel/Expenses section of this policy.

Travel time between the **home office** and **alternate work location** for remote/hybrid workers is generally not paid unless it is part of the employee's normally scheduled workday.

Travel expenses between the **alternate work location** and the **home office** are not reimbursed.

Technology Expectations and Conditions

Requirements for Remote Access

1. Secure remote access must be strictly controlled. Control will be enforced via multi-factor password authentication and password manager application.
2. At no time should any user provide their login or email password to anyone, not even family members.
3. Users with SICHA provided computers or other hardware that connects to SICHA's network using a virtual private network (VPN) connection must ensure they are not connected to any other network using a VPN connection at the same time. This excludes the local network (i.e., Home, Hotel, Public Wireless), the remote user may use to connect to the internet.
4. Users with remote access privileges to SICHA's network must not use non-SICHA email accounts (i.e., Hotmail, Gmail, Yahoo), or other external resources to conduct SICHA business
5. Employees may not connect personal devices to SICHA network

Equipment

1. SICHA will not provide duplicate equipment for alternative work arrangements.
2. Remote/hybrid work employees may use SICHA-owned equipment only for legitimate SICHA purposes and in accordance with the Information Technology Security section.
3. Remote/hybrid work employees are responsible for protecting SICHA-owned equipment from theft, damage, and unauthorized use. SICHA will maintain, service and repair SICHA-owned equipment used in the normal course of employment.

Software must be current and updated as required. Employees must make equipment available for updates on demand, or as required.

V. EMPLOYEE PERFORMANCE AND DISCIPLINE

A. PURPOSE OF DISCIPLINE/PERFORMANCE POLICY

This discipline/performance policy of SICHA establishes a consistent procedure for maintaining suitable behavior and a productive working environment. These procedures are directory in nature and minor variations in the processes set forth herein will not affect the validity of any actions taken pursuant to this policy.

B. DISCIPLINARY/PERFORMANCE SYSTEM FRAMEWORK

The following framework guides the processes to be taken when an employee violates employment policies or fails to adequately perform his/her duties. Nothing contained herein is intended to change the at-will nature of the employee's employment or limit the reasons for which the employee may be disciplined, including termination of the employment. Progressive steps may be implemented in order to encourage improved performance or attitude but are not required. SICHA may take any of the prescribed steps in any order when a supervisor deems an action of the employee to be serious enough to warrant a certain step.

C. DISCIPLINARY ACTIONS AVAILABLE

1. The following actions are among the disciplinary actions that may be taken in response to personnel policy violations:
 - a. Oral warning
 - b. Written warning or reprimand
 - c. Suspension without pay
 - d. Demotion
 - e. Dismissal
2. Conditions of maintaining employment that relate to performance/behavior issues, may be established in conjunction with any of these actions.

D. OPPORTUNITY TO BE HEARD—ASSERTIONS OF UNLAWFUL DISCRIMINATION AND RETALIATION AND NAME-CLEARING HEARING

1. All employees are **AT-WILL** employees. However, at-will employees may from time-to-time experience adverse consequences of unlawful discrimination or retaliation. In addition, a public employee who is being demoted with a reduction in pay or terminated from employment based upon allegations of dishonesty, immorality or criminal misconduct is constitutionally entitled to a name-clearing hearing when one is requested.
2. Unlawful discrimination and retaliation address actions that are alleged to involve decisions based upon age, sex, race, religion, national origin or disability that are not bona fide occupational qualifications. SICHA does not condone discrimination or retaliation on the basis of the foregoing unlawful categories. Unlawful retaliation addresses actions that are taken against an employee for initiating a charge of discrimination or harassment, or for assisting in any way in an investigation of such charges.
3. Failure to pursue the opportunity to be heard or name-clearing hearing procedures constitutes a waiver of this opportunity.
4. Issues involving job performance or employee attitude, without allegations of discrimination, retaliation, dishonesty, immorality or criminal misconduct, are not the proper subject of this procedure and will not be heard.
5. The procedure for the opportunity to be heard or name-clearing hearing is as follows:
 - a. Within fourteen (14) days of his/her termination or demotion, the employee may submit a written allegation of unlawful discrimination or retaliation or the basis for entitlement to a name-clearing hearing, stating with particularity the basis for the requested hearing. Written allegations that are untimely submitted or that fail to state a, legally recognized basis will not be granted an opportunity to be heard. An employee will be promptly notified if a requested hearing is denied.
 - b. An employee alleging unlawful discrimination or retaliation, or who is legally entitled to a name-clearing hearing, will meet with SICHA Board of Commissioners. The hearing will not exceed one (1) hour in duration.
 - c. An audio recording of the hearing will be made and maintained as part of the personnel record.
 - d. The employee's supervisor may provide a brief written statement at least twenty-four (24) hours prior to the hearing in response to the charges. SICHA Board of Commissioners may require the employee's supervisor to participate in the hearing.

- e. The employee will be provided with an opportunity to present evidence upon which the claims are based.
 - f. SICHA Board of Commissioners may ask questions during this process.
 - g. The employee may question participants during this process.
 - h. The Idaho Rules of Evidence do not apply to this opportunity to be heard or name-clearing hearing.
6. After the hearing, SICHA Board of Commissioners will consider the information submitted, and such other information as might be in SICHA's records, to arrive at a decision concerning the employees' allegations. The decision will set forth in writing the reasons for SICHA Board of Commissioner's determination.

VI. WORKPLACE DISCRIMINATION, HARASSMENT AND RETALIATION POLICY AND COMPLAINT PROCEDURE

A. PURPOSE

1. This section establishes SICHA's commitment to provide a work environment free from unlawful discrimination, harassment and retaliation, and to set forth the procedures for investigating and resolving internal complaints of such behavior. This policy should be reviewed by each employee on a periodic basis.
2. It is important that all employees treat all other employees and members of the public with respect and in a lawful and civil manner. It is the responsibility of every employee, supervisor, and office/department head to deter inappropriate behavior in the workplace. Discriminatory harassing behavior that impacts, or has the potential to impact, the workplace will not be tolerated.
3. This policy applies to all terms and conditions of employment, including but not limited to hiring, placement, job retention, promotion, disciplinary action, layoff, reinstatement, transfer, leave of absence, compensation and training.

B. POLICY

1. Unlawful discrimination or harassment of an applicant for employment, a member of the public or an employee by any employee of SICHA on the basis of race, color, religion, national origin, sex, age (40 and over) or disability is in violation of state and/or federal law and will not be tolerated by SICHA.
2. Employees found to be participating in any form of employment-related unlawful discrimination or harassment or retaliating against another employee for filing a complaint alleging discrimination or harassment or cooperating with an investigation, will be subject to disciplinary action up to and including termination of employment.

C. RESPONSIBILITIES

1. SICHA

- a. It is the responsibility of SICHA to develop this policy, provide training on it, keep it up to date, and ensure that any violation of this policy brought to its attention is dealt with as required by law and according to this policy.
- b. SICHA designates the Executive Director, or his/her designee ("Designated Official"), as the official who will be responsible for directing the procedures of this policy.

2. Supervisors

- a. Supervisors enforce the policy, train new employees on it, regularly review it with all employees so that the employees know its provisions and monitor the workplace for compliance.
- b. If a supervisor observes that unlawful discrimination, harassment or retaliation is occurring, he/she should take immediate action to address the problem. Such action should include, but is not limited to, speaking directly with the affected person, developing a specific account of the actions, omissions or occurrences that are deemed discriminatory, harassing or retaliatory, consulting with an office/department head, and taking corrective or disciplinary action as appropriate. If the alleged discrimination, harassment or retaliation is not within the supervisor's area of responsibility or oversight, he/she should notify the office/department head or other appropriate management employee, who should then take prompt steps to address the allegation.

- c. If unlawful discrimination, harassment or retaliation is reported or alleged, it must be followed up by a supervisor. A complaining party is not allowed to retract an allegation of such unlawful actions without proving that it was made erroneously.

3. Employees

It is the responsibility of every employee to know this policy and to share the responsibility of understanding and preventing unlawful discrimination, harassment and retaliation. But satisfactory investigation or resolution of complaints cannot occur without the initiative and continued cooperation of the affected person. Individuals who believe they have been discriminated, harassed or retaliated against have the primary obligation of informing their supervisor, office/department head, Executive Director or legal counsel for SICHA of such actions, recounting specific actions or occurrences whenever possible.

D. DEFINITIONS

Unlawful harassment includes, but is not limited to, the following behaviors:

1. **Verbal Harassment** – Derogatory comments, slurs, propositioning, or otherwise offensive or abusive words or comments on the basis of race, color, religion, national origin, sex, age (40 and over) or disability, whether made in general, directed to an individual or directed to a group of people regardless of whether the behavior was intended to harass. This includes, but is not limited to, inappropriate sexually-oriented comments about dress or physical features, sexual rumors, code words, race-oriented stories, as well as jokes of a sexual or discriminatory nature or “kidding” that is oriented towards a prohibited form of harassment.
2. **Physical Harassment** – Assault, impeding or blocking movement, leering at, physical interference with normal work, privacy or movement when directed at an individual on the basis of race, color, religion, national origin, sex, age (40 and over) or disability. This includes pinching, patting, grabbing, inappropriate behavior in or near bathrooms, sleeping facilities and eating areas, or making explicit or implied threats or promises in return for submission to physical acts.
3. **Visual Harassment** – Derogatory, prejudicial, stereotypical or otherwise offensive posters, photographs, cartoons, e-mails, notes, bulletins, drawings or pictures on the basis of race, color, religion, national origin, sex, age (40 and over) or disability. This applies to both posted material and material maintained in or on SICHA equipment or personal property in the workplace.
4. **Sexual Harassment** – Any act that is sexual in nature and is made explicitly or implicitly a term or condition of employment, is used as the basis of an employment decision, unreasonably interferes with an individual’s work performance or creates an intimidating, hostile or offensive work environment.

There are basically two types of sexual harassment:

- a. "Quid pro quo" harassment, where employment decisions such as raises, promotions, better working hours, job retention, etc., are directly linked to compliance with sexual advances/unlawful sexual harassment. Therefore, only someone in a supervisory capacity with the authority to grant any of such benefits can engage in *quid pro quo* harassment. Examples: A supervisor promising an employee a raise if she goes on a date with him; a manager telling an employee she will fire him if he does not have sex with her.
- b. "Hostile work environment," where the unlawful harassment creates an offensive and unpleasant working environment.

A hostile work environment can be created by anyone in the work environment, whether they are supervisors, other employees or the public. Hostile work environment harassment consists of verbiage of a sexual nature, unwelcome sexual materials, or even unwelcome physical contact as a regular part of the work environment. Cartoons or posters of a sexual nature, vulgar or lewd comments or jokes, or unwanted touching or fondling all fall into this category. A prohibited hostile work environment does not exist simply because a supervisor is rude, belittles the employee or requires work that the employee does not want to do. A prohibited hostile work environment is only present when it is based on the above factors.

E. COMPLAINT PROCEDURE

The following complaint procedure must be followed to address a complaint regarding discrimination, harassment or retaliation:

1. A person who believes he/she has been unlawfully discriminated, harassed or retaliated against should report it to his/her supervisor, office/department head, the Executive Director, or legal counsel for SICHA. If a supervisor becomes aware of a complaint in any way that unlawful discrimination, harassment or retaliation is occurring in any SICHA office/department, the supervisor should immediately report it to the Executive Director and legal counsel for SICHA, unless the Executive Director is the focus of the complaint, in which case the legal counsel for SICHA should be informed, and will have the responsibility to direct the investigation.
2. Once such a complaint has been made, the complaint cannot be withdrawn by the complainant without determination that it was made erroneously.
3. Promptly upon receiving the complaint, the supervisor or Executive Director should initiate the investigation to determine whether there is a reasonable basis for believing that an alleged violation of this policy or law has occurred.

4. Upon receiving the complaint or being advised by a supervisor that violation of this policy may occur, the Executive Director should review the complaint and consult with legal counsel for SICHA.
5. The Executive Director, in consultation with legal counsel for SICHA, should engage an appropriate person to investigate the complaint. The investigator should be a neutral party, but the Executive Director may serve as the investigator in appropriate circumstances.
6. The investigator should interview the complainant, the person alleged to have committed the offenses, and any relevant witnesses to determine whether or how the alleged conduct occurred.
7. As soon as practicable, the investigator will conclude the investigation and submit a report of the findings to SICHA, who will then route it as appropriate.
8. If it is determined that unlawful discrimination, harassment or retaliation has occurred, the Executive Director will recommend the course of action to be taken by SICHA. The action will depend on the following factors:
 - a. The severity, frequency and pervasiveness of the conduct.
 - b. The conduct of the respective employees.
 - c. Prior complaints made against the person alleged to have committed the offenses; and
 - d. The quality of the evidence (first-hand knowledge, credible corroboration etc.).
9. If the investigation is inconclusive or it is determined that there has been no unlawful discrimination, harassment or retaliation, but some potentially problematic conduct is revealed, corrective action may be taken.
10. Promptly after the investigation is concluded, the Executive Director and/or the appropriate supervisors and legal counsel for SICHA will separately meet with the complainant and the person alleged to have committed the offenses to notify them in person of the findings of the investigation.
11. The complainant and the person alleged to have committed the offenses may submit statements to the Executive Director and/or supervisors challenging the factual basis of the findings. Any such statement must be submitted no later than five (5) working days after the meeting in which the findings of the investigation are discussed.
12. Promptly after the Executive Director and/or supervisors have met with both parties and reviewed the documentation, and after consultation with legal counsel, a decision will be made as to what action, if any, should be taken by the Executive Director or department head.

F. DISCIPLINARY ACTION

If unlawful discrimination, harassment or retaliation is determined to have occurred, the supervisor should take prompt and effective remedial action against the actor. The action should be commensurate with the severity of the offense, up to and including termination of employment.

G. RETALIATION

Retaliation in any manner against a person for filing or initiating in good faith a charge or complaint of discrimination or harassment, testifying in an investigation, providing information or assisting in an investigation is expressly prohibited and subject to disciplinary action up to and including termination. The supervisor, office/department head and the Executive Director should take reasonable steps to protect the victim and other potential victims from further harassment or related consequences.

H. CONFIDENTIALITY

Confidentiality should be fully maintained possible in accordance with applicable federal, state and local law. However, a complete and thorough investigation of the allegations will require the investigator to inform witnesses of certain aspects of the complaint in order to obtain an accurate account of the actions of the parties involved. SICHA's insurer may also be engaged to assist in all phases of any proceeding or investigation.

I. FALSE COMPLAINTS

Discipline will result, up to and including termination, when it is conclusively determined that an employee made a complaint of discrimination, harassment or retaliation knowing it to be false and/or knowingly participated in the falsehood. This section is not intended to discourage employees from making complaints regarding unlawful employment-based behavior. An employee will not be disciplined for reporting actual behavior that in good faith the employee believed was unlawful employment-based behavior. However, false complaints adversely impact the workplace and the career of the accused, even when disproved, and will not be tolerated.

VII. SEPARATION FROM EMPLOYMENT

A. REDUCTIONS IN FORCE (RIF)

When financial circumstances or changes of workload require, SICHA may reduce forces in such manner as it deems necessary to maintain the effective functioning of SICHA's

services. Employee assignments may be affected by reductions in force made due to economic conditions or to changes in staffing and work needs. SICHA Board of Commissioners and/or Executive Director may make any changes in the work force or assignment of resources deemed to be in SICHA's best interests.

B. COBRA BENEFITS

Employees who currently receive medical benefits and who resign or are terminated from their employment may be eligible to continue those medical benefits for a limited time in accordance with the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). Employees with questions regarding the right to continue health coverage after termination of their employment should contact the Accounting Department.

C. EXIT INTERVIEW

Each employee who terminates from employment is encouraged to participate in an exit interview with the Accounting Department and/or the Executive Director. In such an interview, SICHA should notify the employee when certain benefits will terminate, when final pay will be issued and review the process to receive COBRA benefits. The employee should be invited to inform the interviewer about his/her impressions of employment. An employee exit form may be completed and will be retained in the employee's personnel file

D. RESIGNATION POLICY

1. Written and oral resignations are effective upon receipt by a supervisor or Executive Director. Oral resignations should be documented by the supervisor after consultation with the Executive Director or office/department head. Evidence of the written or oral resignation should be provided to the employee and placed in the employee's personnel file.
2. Employees who have an unexcused or unauthorized absence of three (3) working days or more may be considered to have resigned through abandonment of his/her position. If an employee's words or actions indicate an intent to resign, including having an unexcused or unauthorized absence of three (3) or more working days, SICHA will consider the employee as having resigned and immediately notify him/her of such.

APPENDIX “A”

Professional Appearance Counts

Studies about people meeting reveal that most people make decisions about a new acquaintance within the first thirty seconds to two minutes of interaction. This does not give you much time to make a good impression.

Because all casual clothing is not suitable for the office, these guidelines will help you determine what is appropriate to wear to work. Clothing that works well for the beach, yard work, dance clubs, exercise sessions, and sports contests may not be appropriate for a professional appearance at work.

Clothing that reveals too much cleavage, your back, your chest, your stomach or your underwear is not appropriate for a place of business, even in a business casual setting.

Even in a business casual work environment, clothing should be pressed and never wrinkled. Torn, dirty, or frayed clothing is unacceptable. All seams must be finished. Any clothing that has words, terms, or pictures that may be offensive to other employees is unacceptable. Clothing that has the company logo is encouraged. Sports team, university, and fashion brand names on clothing are generally acceptable.

Certain days can be declared dress down days, generally Fridays. These days, jeans and other more casual clothing, although never clothing potentially offensive to others, are allowed.

Guide to Business Casual Dressing for Work

This is a general overview of appropriate business casual attire. Items that are not appropriate for the office are listed, too. Neither list is all-inclusive, and both are open to change. The lists tell you what is generally acceptable as business casual attire and what is generally not acceptable as business casual attire.

No dress code can cover all contingencies so employees must exert a certain amount of judgment in their choice of clothing to wear to work. If you experience uncertainty about acceptable, professional casual business attire for work, please ask your supervisor.

Slacks, Pants, and Suit Pants

Slacks that are similar to Dockers and other makers of cotton or synthetic material parts, wool pants, flannel pants dressy capris, and nice-looking dress synthetic pants are acceptable. Inappropriate slacks or pants include jeans, sweatpants, exercise pants, Bermuda shorts, short shorts, bib overalls, camouflage or neon-colored leggings, and any spandex or other form-fitting pants such as people wear for biking.

Skirts, Dresses, and Skirted Suits

Casual dresses and skirts, skirts that are split at or below the knee are acceptable. The dress and skirt length should be at a length at which you can sit comfortably in public: Mini-skirts, sun dresses, beach dresses and spaghetti-strap dresses are inappropriate for the office unless you wear a sweater or bolero over it.

APPENDIX “B”

ACKNOWLEDGMENT OF RECEIPT OF the SOUTHWESTERN IDAHO COOPERATIVE HOUSING AUTHORITY PERSONNEL POLICY

I, _____ acknowledge receipt of the Southwestern Idaho
Cooperative Housing Authority Personnel Policy, adopted on October 28, 2016.

- ☐ I understand that it is my responsibility to read and review this Policy.
- ☐ I understand that I am an at-will employee of SICHA, that this Policy is not an employment contract, that none of the provisions of this Policy can create a contract and that the Policy is not a guarantee of any particular length or term of employment.
- ☐ I understand that I am obligated to perform my duties of employment in conformance with the provisions of this Personnel Policy Manual and any additional rules, regulations, policies or procedures imposed by the office/department in which I work whether or not I choose to read the new Policy.
- ☐ I understand that this Policy may be modified without prior notice to me.
- ☐ I understand that should this Policy be modified that I will be provided with a copy of the modifications.
- ☐ I understand that this Policy may be provided to me in either paper format or by electronic access.

DATED this _____ day of _____, 20____.

(Employee)

I, _____, provided, a copy (either electronically or by paper) of the Southwestern Idaho Cooperative Housing Authority Personnel Policy, as adopted by SICHA Board of Commissioners on February to _____, on this _____ day of _____, 20____.

(Name - Title - Office/department)

ADOPTED this _31st_ day of _January_____, 2025____.

SICHA Board of Commissioners:

Chair

Date

Board Member

Board Member

Attest: _____
Clerk



LANGUAGE ASSISTANCE PLAN



SICHA is an equal opportunity provider

I. Identifying LEP Individuals Who Need Language Assistance

1. The number or proportion of LEP persons served: Southwestern Idaho Cooperative Housing Authority (SICHA) administers the Section-8 Housing Choice Voucher Program, a Section-8 202 project, 15 USDA Rural Development 515 rental projects, and two Low Rent Public Housing projects in nine counties throughout Southwest Idaho, all of which are HUD and USDA funded.

According to the U.S. Census Bureau data, on average, 10.71% of the populations of these nine counties speak a language other than English. Of the other languages spoken, Spanish reflects the largest percentage of the population at 8.96%. The remaining 1.75% of the population speaking a language other than English is spread out between 37 other common languages with the highest percentage at .03%. This corresponds with the experiences of the housing authority staff in that the majority of contacts with persons speaking a language other than English are Spanish speaking.

2. The frequency with which LEP individuals come in contact with the program: On a daily basis housing authority staff has interaction with LEP individuals.

II. Language Assistance Measures:

1. Types of language services available: Forms, written materials and recorded voice-mail messages used to communicate with applicants and participants shall be available in Spanish. Additionally, SICHA has four Spanish speaking staff members that are available for interpretation services. Of those four, one is fully bilingual and can translate documents into Spanish. SICHA staff members fluent in Spanish are available for interviews, meetings and other forms of direct communication.

SICHA will accommodate applicants and participants who cannot read but understand English or Spanish by reading written notices to them and explaining anything they would normally be given in writing.

2. How staff can obtain these services: If neither English nor Spanish are spoken, SICHA staff shall access Language Line Services by dialing 1-888-808-9008. Language Line Services is a private vendor who specializes in over 120 languages.
3. How to respond to LEP callers: All non-bilingual staff have been trained to repeat the phrase “Un momento, por favor”, allowing them time to locate a bilingual staff member to attend to the needs of the caller.
4. How to respond to written communication from LEP persons: SICHA has one fully bilingual staff member that can translate written documents.

5. How to ensure competency of interpreters and translation services: SICHA has four staff members that speak Spanish. When an LEP applicant or participant makes in-person contact, a bilingual staff member is provided. For those who do not speak English or Spanish, Language Line Service is provided.
6. Language skills among staff: The Spanish speaking staff at SICHA will be used for interpreting and translating for Spanish speaking LEP persons. The staff being utilized were either raised in a bilingual household with Spanish as a second language or have obtained varying degrees of formal education in the Spanish language. SICHA will not use children to interpret for LEP people. SICHA will not rely on a person's LEP family members, friends or other informal interpreter to provide access to our programs. LEP person's will be permitted to use, at their own expense, an interpreter of their own choosing (whether a professional, family member or friend), as a supplement to the free language services offered by SICHA. For those who do not speak English or Spanish, Language Line Service is provided.

III. Training Staff

1. Existing SICHA staff will be trained annually on LEP policies and procedures. Training will be conducted during regularly scheduled staff meetings. The dates of the training will be documented.
2. New staff will be trained in LEP policies and procedures as part of their normal job training.
3. Field staff are provided with "I Speak" cards and contact information for the Language Line Service.

IV. Providing Notice to LEP Persons

1. Signs will be posted in the Spanish language in the main office reception area informing applicants and participants of the free language assistance offered to LEP persons. This information will be made available at presentations given to agencies that refer applicants to our organization.
2. The SICHA telephone voice mail system includes options for Spanish speaking LEP persons.

V. Monitoring and Updating the Language Assistance Plan (LAP)

1. The LAP will be reviewed and updated annually in January. The following factors will be reviewed for required changes:
 - Changes in the LEP populations
 - Changes in the frequency of LEP encounters

- Changes in resources, including new technologies, additional resources and budget availability
- Effectiveness of current LAP plan
- Changed language abilities available among staff
- Need to contract for additional interpreter/translator services

SOUTHWESTERN IDAHO COOPERATIVE HOUSING AUTHORITY

SICHA

Public Housing Grievance Procedures



GRIEVANCE PROCEDURE

SICHA PUBLIC HOUSING

1. **Purpose** - The purpose of this Grievance Procedure is to set forth the requirements, standards, and criteria for a Grievance Procedure as established and implemented by the Southwestern Idaho Cooperative Housing Authority to assure that Public Housing Tenants are afforded an opportunity for a hearing of the Tenant disputes within a reasonable time any SICHA action or failure to act which adversely affect the individual's rights, duties, welfare, or status. This Grievance Procedure is incorporated by reference in the dwelling leases entered between SICHA and its Tenants as Addendum #1.

2. **Definitions** - For the purpose of this Grievance Procedure, the following definitions are applicable:
 - A. "Grievance" shall mean any dispute which a resident may have with respect to SICHA action or failure to act in accordance with the individual Tenant's Lease or SICHA regulations which adversely affect the individual Tenant's rights, duties, welfare, or status.
 - B. "Compliance" shall mean any Tenant whose grievance is presented to SICHA in accordance with the procedures set forth below.
 - C. "Hearing Officer" shall mean a person selected in accordance with procedure in Paragraph 6 to hear grievances and render a decision.
 - D. "Tenant" shall mean the adult person(s) other than a live-in aide who:
 - (1) resides in the unit and who executed the Lease with SICHA as lessee of the dwelling unit, or
 - (2) resides in the unit and who is the remaining Head of Household of the Tenant Family.

3. **Applicability** - This Grievance Procedure shall be applicable to all individuals' grievances with the following exceptions:
 - A. SICHA excludes from the Grievance Procedure any grievances concerning a termination of tenancy or eviction which involves:
 - (1) Any criminal activity that threatens the health, safety, or right to peaceful enjoyment of the premises of other residents (including minors) or employees of SICHA or
 - (2) any drug related criminal activity on or near such premises, or
 - (3) any alcohol abuse activity.
 - B. Due Process Determination - SICHA may evict the occupants of a dwelling unit through the judicial eviction procedures which are the subject of such

determination. In this case, SICHA is not required to provide the opportunity for a hearing under this Grievance Procedure.

- C. This Grievance Procedure shall not be applicable to disputes between Tenants not involving SICHA or to class grievances.
- D. This Grievance Procedure is not intended as a form for initiating or negotiating policy changes between a group of Tenants and SICHA's Board of Commissioners.

4. **Informal Settlement of Grievance** - Any grievance shall be personally presented, either orally or in writing, to the rental office so that the grievance may be discussed informally and settle without formal hearing. A summary of this informal hearing discussion shall be prepared within a reasonable time, and copy shall be given to the Tenant, and one retained in the Tenant file in the main office. The summary shall specify the names of the participants, date(s) of the meeting, the nature of the proposed disposition of the Complaint and the specific reasons therefore and shall specify the procedures by which a hearing may be obtained if the Complainant is not satisfied.
5. **Procedure to Obtain a Hearing** - The complainant shall submit a written request for a hearing to the rental office within seven days after receipt of the summary of discussion pursuant to Paragraph 4 above. The written request shall specify:
 - A. The reasons for the grievance, and
 - B. the action or relief sought.
6. **Selection of Hearing Officer** - A Grievance Hearing shall be conducted by an impartial person or persons appointed by SICHA, other than a person who made or approved the action under review or a subordinate of such person. The Hearing Office may be an Officer or Employee of SICHA selected after consulting any resident organizations. Any comments or recommendations submitted by the resident organizations shall be considered by SICHA before the appointment.
7. **Failure to Request a Hearing** - If the Complainant does not request a hearing in accordance with Paragraph 5 above, then SICHA's disposition of the grievance shall become final, provided, however, that the failure to request a hearing shall not constitute a waiver by the Complainant of his/her right thereafter to contest

SICHA's action in disposing of the complaint in an appropriate judicial procedure.

8. **Hearing Prerequisite** - All grievances shall be personally presented either orally or in writing pursuant to the informal procedure presented in Paragraph 4 above as a condition precedent to a hearing under this section, provided, however, that, if the Complainant shall show good cause why he/she failed to proceed in accordance with Paragraph 4 to the Hearing Officer, the provision of this subsection may be waived by the Hearing Officer.
9. **Escrow Deposits** - Before a hearing is scheduled in any grievance involving rent which SICHA claims is due, the Complainant shall pay to SICHA an amount equal to the amount of rent due and payable as of the first of the month proceeding the month in which the act or failure to act took place. The Complainant shall thereafter deposit the same amount of monthly rent in an escrow account every month until the Complaint is resolved by the decision of the Hearing Officer. Unless so waived, the failure to make such payments shall result in a termination of the Grievance Procedure, provided, however, that failure to make payments shall not constitute a waiver of any right the Complainant may have to contest SICHA's disposition of his/her grievance and any appropriate judicial procedure.
10. **Scheduling of Hearings** - Upon Complainant's compliance with the above procedures, a hearing shall be conducted by the Hearing Officer promptly for a time and place reasonably convenient to both the Complainant and SICHA. A notification specifying the time, place, and the procedures governing the hearing shall be delivered in writing to the Tenant, to an adult member of the Tenant Family residing in the dwelling unit or by certified mail, return receipt requested.
11. **Procedures Governing the Hearing** - The Complainant shall be afforded a fair hearing, which shall include:
 - A. The opportunity to examine before Grievance Hearing any documents, including records and regulations that are relevant to the hearing. The Tenant shall be allowed to copy any such document at the Tenant's expense. If SICHA does not make the document available for examination upon request by the Complainant, SICHA may not rely on such document at the Grievance Hearing.
 - B. The right to be represented by Counsel or another person chosen as the Tenant's representative and to have such a person make statements on the Tenant's behalf.

- C. The right to have a private hearing unless the Complainant requests a public hearing.
- D. The right to present evidence and arguments in support of the Complainant and to contravene evidence relied on by SICHA and to confront and cross-examine all witnesses upon whose testimony or information SICHA relies; and
- E. A decision based solely and exclusively upon the facts presented at the hearing.

12. **Accommodation of Persons with Disabilities** - SICHA must provide reasonable accommodation for persons with disabilities to participate in the hearing. Reasonable accommodation may include qualified sign language interpreters, readers, accessible locations, or attendants. If the Tenant is visually impaired, any notice to the Tenant must be in an accessible format.

13. **Miscellaneous** - The Hearing Officer may render a decision without proceeding with the hearing if the Hearing Officer determined that the issue has been previously decided in another proceeding.

- A. If the Complainant or SICHA fails to appear at a scheduled hearing, the Hearing Officer may decide that the party has waived his/her right to a hearing. Both the Complainant and SICHA shall be notified of the determination made by the Hearing Officer, provided, however, that the determination made that the Complainant has waived his/her right to a hearing does not constitute a waiver of any right the Complainant may have to contest SICHA's disposition of the grievance in an appropriate judicial proceeding.
- B. At the hearing, the Complainant must first make a showing of entitlement to the relief sought and thereafter SICHA must sustain the burden of justifying its action or failure to act against which the complaint is directed.
- C. The hearing shall be conducted informally by the Hearing Officer, and oral or documentary evidence pertinent to the facts and issues raised by the complaint may be received without regard to admissibility under the rules of evidence applicable to judicial proceedings. The Hearing Officer shall require SICHA, the complainant, Counsel, and other participants or spectators to conduct themselves in an orderly manner. Failure to comply with the directions of the Hearing

Officer to obtain an order may result in exclusion from the proceedings or in a decision adverse to the interests of the disorderly party in the granting or denial of the relief sought, as appropriate.

- D. The Complainant or SICHA may arrange in advance and, at the expense of the party making the arrangements, for a transcript of the hearing. Any interested party may purchase a copy of such transcript.

14. **Grievance Procedure based on Disability Status** - Any applicant, or participant, who believes that they have been discriminated against because of a disability may file an internal grievance on the basis of disability, or may file a complaint with a government agency, or may do both. A grievance may be filed against any person alleged to be engaged, to have been engaged, or is going to engage in a discriminatory housing practice as prohibited under Section 504 of the Rehabilitation Act of 1973, as amended, or the Fair Housing Act. Due process standards will provide for the prompt and equitable resolution of grievances alleging any action prohibited under Section 504 or the Fair Housing Act.

People who file a grievance may receive assistance from the Executive Director and/or the Deputy Director for Southwestern Idaho Cooperative Housing Authority, 1108 West Finch Drive, Nampa, Idaho - 83651 - 208-467-7461. Complaints of discrimination may also be filed with the U.S. Department of Housing and Urban Development, Northwest/Alaska Area Office, Office of Fair Housing and Equal Opportunity, 909 First Avenue, Suite 205, Seattle, Idaho - 98104-1000, 206-220-5170 or toll free 1-800-877-0246, TTY 206-220-5185. These provisions do not apply to disputes between participants not involving the Agency or negotiating policy changes between a group or groups of tenants and the SICHA Board of Commissioners.

15. **Decision of the Hearing Officer** - The Hearing Officer shall prepare a written decision, together with the reasons, therefore within a reasonable time after the hearing. A copy of the decision shall be sent to the Complainant and SICHA. SICHA shall retain a copy of the decision in the Tenant's file. A decision of the Hearing Officer in favor of SICHA or which denies the relief requested by the Complainant in whole or in part shall not constitute a waiver of, nor affect in any manner whatever, the rights the Complaint may have to a trial de nova or judicial review in any judicial proceedings, which may thereafter be brought in the matter.

16. **SICHA Eviction Action** – If a Tenant has requested a hearing in accordance with this

Grievance Procedure on a complaint involving a SICHA notice of termination of this residence and the Hearing Officer upholds SICHA's action to terminate the tenancy, SICHA shall not commence an eviction action in a State or Local Court until it has served a Notice to Vacate on the Tenant and, in no event, shall the Notice to Vacate be issued prior to the decision of the Hearing Officer having mailed or delivered to the Complainant. Such Notice to Vacate must be in writing and specify that, if the Tenant fails to quit the premises on the termination date stated in the Notice of Termination, appropriate action will be brought against him/her and they may be required to pay court costs and attorney's fees.

SICHA

INFORMAL HEARING PROCEDURES

A participant family may request a hearing to consider whether the following PHA decisions or determinations pertaining to the family are in accordance with the law, HUD regulations and PHA policies:

- A determination of the family's annual or adjusted income, and the use of such income to compute the housing assistance payment
- A determination of the appropriate utility allowance (if any) for tenant-paid utilities from the PHA utility allowance schedule
- A determination of the family unit size under the PHA's subsidy standards
- A determination that a certificate program family is residing in a unit with a larger number of bedrooms than appropriate for the family unit size under the PHA's subsidy standards, or the PHA determination to deny the family's request for exception from the standards
- A determination to terminate assistance for a participant family because of the family's failure to act.
- A determination to terminate assistance because the participant family has been absent from the assisted unit for longer than the maximum period permitted under PHA policy and HUD rules.
- A determination to terminate a family's Family Self Sufficiency contract, withhold supportive services, or proposed forfeiture of the family's escrow account. (24CFR984.303(i))
- A determination to deny admission on an unfavorable history that may be the result of domestic violence, dating violence or stalking

An informal hearing is not required for the following:

- Discretionary administrative determinations by the PHA. •
- General policy issues or class grievances.
- Establishment of the PHA schedule of utility allowances for families in the program
- A PHA determination not to approve an extension or suspension of a voucher term
- A PHA determination not to approve a unit for tenancy
- A PHA determination that a unit selected by the applicant is not in compliance with the HQS
- A PHA determination that the unit is not in accordance with HQS because of family size
- A determination by the PHA to exercise or not to exercise any right or remedy against an owner under a HAP contract.

Participants are advised of their right to request an informal hearing within 30 days or 10 business days of the date of the PHA's decision or notice to terminate assistance. The request must be made in writing and delivered to the PHA either in person, by fax or by first class mail. The PHA must schedule and send written notice of the informal hearing to the family within 10 business days of the family's request.

The family may request rescheduling a hearing for good cause, or if needed reasonable accommodation for a person with disabilities. Good cause is defined as an unavoidable conflict which seriously affects the health, safety or welfare of the family. Requests to reschedule a hearing must be made orally or in writing prior to the hearing date. At its

discretion, the PHA may request documentation of the "good cause" prior to rescheduling the hearing.

If the family does not appear at the scheduled time and is unable to reschedule the hearing in advance due to the nature of the conflict, the family must contact the PHA within 24 hours of the scheduled hearing date, excluding weekends and holidays. The PHA will reschedule the hearing only if the family can show good cause for the failure to appear, or if it is needed as reasonable accommodation for a person with disabilities.

The family will be allowed to copy any documents related to the hearing at a cost of \$.25 per page. The family must request the discovery of PHA documents no later than 12:00 p.m. on the business day prior to the scheduled hearing date.

The PHA must be given an opportunity to examine, at the PHA offices before the hearing, any family documents that are directly relevant to the hearing. Whenever a participant requests an informal hearing, the PHA will automatically mail a letter to the participant requesting a copy of all documents that the participant intends to present or utilize at the hearing. The participant must make the documents available no later than 12:00 pm on the business day prior to the scheduled hearing date. If the family does not make the document available for examination on request of the PHA, the family may not rely on the document at the hearing.

At its own expense, the family may be represented by a lawyer or other representative at the informal hearing.

Informal hearings will be conducted by a person or persons approved by the PHA, other than the person who made or approved the decision or a subordinate of the person who made or approved the decision. The PHA has designated the following to serve as hearing officers: PHA Executive Director, PHA Property Manager.

Hearings may be attended by a hearing officer and the following applicable persons: A PHA representative(s) and any witnesses for the PHA, the participant and any witnesses for the participant, the participant's counsel or other representative, any other person approved by the PHA as a reasonable accommodation for a person with a disability.

The hearing officer is responsible for managing the order of business and ensuring that hearings are conducted in a professional and businesslike manner. Attendees are expected to comply with all hearing procedures established by the hearing officer and guidelines for conduct. Any person demonstrating disruptive, abusive or otherwise inappropriate behavior will be excused from the hearing at the discretion of the hearing officer.

The PHA and the family will be given the opportunity to present evidence and question any witnesses. In general, all evidence is admissible at an informal hearing.

The hearing officer may ask the family for additional information and/or might adjourn the hearing in order to reconvene at a later date, before reaching a decision. If the family misses an appointment-or deadline ordered by the hearing officer, the action of the PHA will take effect and another hearing will not be granted. A rehearing or a further hearing may be requested for the purpose of rectifying any obvious mistake of law made during the hearing or any obvious injustice not known at the time of the hearing. It shall be within the sole discretion of the PHA to grant or deny the request for further hearing or rehearing. Further hearing may be limited to written submissions by the parties, in the manner specified by the hearing officer.

The PHA will mail a "Notice of Final Decision" including the hearing officer's report, to the participant and their representative, no later than 10 business days after the hearing date. This Notice will be sent by first-class mail. The participant will be mailed the original "Notice of Final Decision". A copy of the "Notice of Final Decision" will be maintained in the PHA's file.

The PHA is not bound by a hearing decision concerning a matter for which the PHA is not required to provide an opportunity for an informal hearing or that otherwise exceeds the authority of the person conducting the hearing, that is contrary to HUD regulations or requirements, or otherwise contrary to federal, State or local law. If the PHA determines that it is not bound by a hearing decision, the PHA will promptly notify the family of the determination and its reasons.

SICHA's office is wheelchair accessible, TDD services are available and may be used if requested. Participants will be granted the use of auxiliary aid if requested. At a participant's request, an alternative form of communication other than the standard written material may be used. Other alternatives may include sign language interpretation, having materials explained orally by staff, large type materials, tape recordings, or having a friend, relative, or advocate accompany the applicant to receive, interpret and explain housing materials and be present at the hearing. Before engaging a sign language interpreter, SICHA will be sure that the interpreter is qualified in the communication system used by the person with the disability.



Rural Development Rules



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RULES & REGULATIONS

SOUTHWESTERN IDAHO COOPERATIVE HOUSING AUTHORITY 377 CORNELL STREET, MIDDLETON, IDAHO

RENTAL AGREEMENT

Your Rental Rules and Regulations and Rental Lease Agreement are important and should be carefully read. If you are in doubt about any terms of the Agreement, you should consult the management for assistance. Your Rental Rules and Regulations and the Rental Lease Agreement must be read together to fully understand all your rights, duties and obligations. These documents are incorporated into each other, but if there are conflicting terms, the Rental Lease Agreement term shall control.

KEYS

The Tenant is provided with a set of keys; no key will be duplicated by the Tenant. No resident shall give a key to anyone not living in the apartment without prior written approval of Management. Lost keys will be replaced for \$5.00 each in cash only. During business hours, the Caretaker, if available, may admit the Tenant to the apartment at no charge; after hours, a fee of \$5.00 may be charged. Keys to your unit must be returned to the management before vacating the unit in order to claim your security deposit. Failure to return the keys will result in a charge for key and lock replacement, and any other charges associated with replacement of the lock, and the amount will be deducted from your security deposit.

YARD CARE

The Landlord will care for your yards and laundry room. No fences are permitted. Minimal gardening is allowed with Management permission. Additionally, no furniture, personal items, ornamental decorations or planters shall be placed, stored or used in the common areas, lawns or landscaping areas of the housing project.

AUTOMOBILES AND PARKING

Parking is reserved for residents only by license number registered with the Management/Caretaker. Each family shall occupy only one space. Second vehicles shall be parked as designated by the Caretaker, or Management. Exceptions must be requested in writing to Management.

Tenants with automobiles should not use lawns for parking, washing, or repairing said automobiles nor should they park an automobile in an area other than in designated parking spaces. When parking, tenant will pull straight forward into the parking space; do not back in. Inoperative vehicles or parts of vehicles are not permitted on any portion of the housing project. Inoperative vehicles will be towed away at Tenant's expense. No trailers are permitted in the parking area. Motorcycles shall be parked only in the parking area, not on walkways or inside the units. Tenants are responsible for their visitors parking in designated areas only and not in "Tenant Parking" area.

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BICYCLES, SKATEBOARDS, ETC.

No roller skating or bicycle riding is permitted on the walkways, with the exception of tricycles, hot wheels or big wheels in areas that do not disturb others. Skateboarding is prohibited in the project. Bicycles, etc., will be stored in a proper place, such as your patio, and locked for safety. If storage areas are available, bicycles can be stored there but not on walkways.

SUPERVISION OF HOUSEHOLD MEMBERS

Tenants will be accountable for any damage caused by their household members and visiting guests, in the apartment or complex. Costs of repairs due to damages will be billed to the Tenant and will be due the first of the following month.

USE OF BBQS

Due to the fire hazard potential, BBQs or like items must be at least 10 feet from the buildings while being used. BBQs must be removed, properly stored, and the area cleaned after use. Any damages caused by the BBQ will be the tenant's responsibility and will be billed and due the first of the following month.

FIREARMS

The baring of firearms in a threatening manner or in the common areas of the project is not allowed.

FIREWORKS

No fireworks of any kind, including the snappers, poppers, or like items, are allowed on the Project grounds at any time. There are NO exceptions to this rule.

APPLIANCES

It is the responsibility of the Tenant to keep the appliances in the apartment clean, and report any repairs necessary to Caretaker. Do not use sharp instruments to defrost the freezer compartment. If the lining of the freezer is punctured, you may be liable for the purchase of a replacement refrigerator. Please keep the oven clean and do not use aluminum foil on the oven floor. Be sure that the oven chimney (located under the drip pans) is unobstructed. No additional appliances (refrigerators, dishwasher, washers and dryers, etc.) are allowed in the apartment except in storage closet. No appliances are allowed on the apartment exterior. Tenant supplied appliances will be the responsibility of the tenant and must be maintained in good working order.

CARPETS, WINDOWS, DRAPES, BLINDS

Drapes or blinds provided by Management will be used if available. Broken windows and screens will be replaced immediately and may be charged to Tenant, if applicable. Tenant is required to clean carpet on an annual basis or as needed and to clean blinds and windows periodically.



REDECORATION OF WALLS

The use of any paint for spot painting or redecoration is not acceptable. The use of contact paper on walls or cupboards is not acceptable. Picture hooks or small nails will be permitted to hang pictures or decorations, but only with the prior approval of the Management. Hooks are to remain at move-out.

REPAIRS AND ALTERATIONS

The Tenant will not make any repairs or alterations or display any signs without the written consent of Management. Caretaker shall be responsible for all repairs to the premises, except Tenant will be required to pay for any repairs on premises or equipment, intentionally or negligently caused by the Tenant or their guest. No nails or hanging items should be placed on the outside structure without written permission from Management.

WATERBEDS

If Tenant has a waterbed in the apartment, insurance coverage must be provided against leaks and damage, and proof of insurance is required.

AREA CLEANLINESS

It is the responsibility of the Tenant to keep their respective porch and patio areas reasonably clean and free of inappropriate or unauthorized items. If you smoke, you must place your cigarette or cigar butts in proper containers located outside the apartments. No signs or placards shall be posted in or around the complex. No clothing, laundry, blankets, etc. shall be displayed outside (on patios, fences, etc.) anywhere within the complex. Clothing racks may be used on patios only on a temporary basis, to be stored inside after use. No window sills, patios, stairways, hallways, or ledges shall be used for storage. Management reserves the right to remove anything on the unit exterior which, in its sole judgment, creates an unsightly appearance or hazard after giving Tenant proper notice to remove objects. No sun screen or shade may be mounted on any building. Rubbish or litter shall not be thrown on patios or lawns. No gasoline or other flammable materials or explosives of any kind are allowed in any apartment building or patio. Trash is not to be stored on the patio or outside your unit. Garbage should be placed in a plastic bag prior to disposal in the provided dumpster or container. To conserve space in the dumpster, cardboard boxes should be flattened prior to disposal.

LAUNDRY LINES

Outdoor clothes lines are not permitted.

UTILITIES

Water, sewer, and garbage are furnished. Tenants must obtain written permission prior to installing Cable TV or Satellite TV and cannot be attached to the building or roof area. The Tenant is responsible for all costs associated with installation and the monthly billing. All

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other utilities must be paid by the Tenant. Tenants may have a telephone as in any private home. Use 60 watt light bulbs in the light fixtures in the apartment. Higher wattage bulbs may damage the electrical wiring or decorative globes on the light fixtures.

SERVICE CHARGES

Damages to the premises or equipment due to negligence, carelessness, or misuse by the Tenant or any member of the Tenant's family /or guests must be paid by the Tenant. Charges for these repairs must be paid in full on the rent day following completion of the work.

QUIET HOURS

The quiet hours are 10:00 p.m. to 7:00 a.m. Residents must not be disturbed by loud TVs, stereos, excessive noise, or loud voices. No loitering is permitted on the premises during quiet hours. Tenants are responsible for the actions of their household members and guests.

PROHIBITED BEHAVIOR

Excessively loud noises are prohibited, such as, but not limited to music, shouting, door slamming, engine revving, as well as offensive acts; i.e. physically fighting with neighbors, guests, roommates, spouses, or others in the apartment complex, hitting or abusing any person or child, displaying or using firearms or other weapons in a threatening manner, menacing or verbally or physically abusing the Caretaker, acts of intentional damage to property, vandalism or mischievous acts affecting the peaceful enjoyment of others; excessive traffic during quiet hours, gambling, prostitution, drug traffic, drug use, drug abuse, disorderly drunkenness, false accusations against or about any Tenant, Management, or Caretaker, or any act that would make it necessary to call the police. Prohibited behavior is grounds for immediate eviction.

CONSUMPTION OF ALCOHOL

Consumption of alcoholic beverages is allowed in the following areas of the Project ONLY: Within your apartment, on the concrete area of your patio or porch. All other areas of the Project, including, but not limited to, sidewalks, grass areas, parking lot, including on/or inside automobiles is prohibited. The carrying of open containers of alcoholic beverages is prohibited in the Project; this includes all the prohibited areas above and between apartments. Non-adherence to this rule will result in a Lease/House Rules violation and/or eviction from the project.

NO SMOKING POLICY

Smoking is not permitted in the interior of the apartments. This includes tobacco products, e cigarettes, incense, and candles, burning of oils and wax or any substance that can damage or leave a residue on the walls or ceilings of the apartment. Smoking areas are outside the apartment on the patios and in the parking lot. Cigarette butts are to be extinguished in a



safe and sanitary manner. Care must be taken to completely extinguish all cigarettes eliminating any possibility of fire. Smoking is also prohibited in the laundry room. Violators will be cited; three (3) violations will result in immediate eviction. Violations will also be given for the littering of the cigarette butts being thrown/extinguished in undesignated areas. Damages will be assessed if tenant or their guest violates the No Smoking Policy.

PETS

Pets, including birds and/or fish, are not allowed in the housing project, at any time, without prior written approval. Visiting or temporary care of pets is not permitted.

CONTAGIOUS DISEASES AND ACCIDENTS

All cases of contagious diseases and all accidents within the housing project should be reported immediately to the Management Office in Middleton 208-585-9325.

REQUEST FOR REPAIRS

If you need a repair in your apartment, a request in writing should be given to the Caretaker. In case of an emergency, such as a leak, sewer back-up, failure of electrical or heating system, please call the Management/Caretaker immediately. No repairs should be made by anyone other than the Caretaker or repair person called by management. Any costs incurred by a repairman called in by the Tenant will be the responsibility of the Tenant.

DAMAGE CHARGES

All fees for damages are payable by the first of the month. Any payments will be applied to damage charges first and then to any rent(s) due.

CHANGE OF COMMUNICATION INFORMATION

Tenants must supply Management with current mailing address, telephone number(s), and information on who to contact in case of an emergency.

VAWA (Violence Against Women's Act) Protection

The Landlord may not consider incidents of domestic violence, dating violence, sexual assault or stalking for termination of assistance, tenancy or occupancy of the victim of abuse. The Landlord may not consider criminal activity directly relating to abuse, engaged in by a member of a tenant's household, guest or other person under the tenant's control, cause for termination of assistance, tenancy, or occupancy if the tenant (or an immediate member of the tenant's family) is the victim or threatened victim of that abuse. The Landlord may request in writing that the victim, or a family member on the victim's behalf, certify that the individual is a victim of abuse and that the Certification of Domestic Violence, Dating Violence, Sexual Assault or Stalking, Form HUD-5382, or other documentation as noted on the certification form, be completed and submitted within 14 business days, or an agreed upon extension date, to receive protection under the VAWA. Failure to provide the certification or other supporting documentation within the specified timeframe may result in



eviction.

Tenant has read, and understands the above rules and regulations and agrees to comply with them, and understands that violation of any of the above rules and regulations could be grounds for termination of tenancy. This page is to be signed, dated and returned to the SICHA office at the address above.

Tenant Signature

Co-Tenant Signature

Date

Project Name

Apartment Number

USDA is an equal opportunity provider, employer and lender.
To file a complaint of discrimination, write USDA, Director, Office of Civil Rights,
1400 Independence Avenue, SW, Washington, DC 20250-9410, or
call 800-795-3272 (voice) or 202-720-6382 (TDD).

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SELF-EVALUATION REVIEW FORM

Agency: Southwestern Idaho Cooperative Housing Authority

Agency Programs: Section 8 Housing Choice Voucher (including HCV Homeownership, Project Based Vouchers, Rent Assistance Demonstration Vouchers, Veteran Affairs Supportive Housing, Family Self Sufficiency, Low Income Public Housing, Rural Development 515 Elderly and Family Housing, Section 202 Housing for the disabled.

Location of programs: SICHA's jurisdiction extends to nine counties in southwestern Idaho: Adams, Boise, Canyon, Elmore, Gem, Owyhee, Payette, Valley and Washington.

Brief description of programs:

Section 8 Housing Choice Vouchers – provide Housing Assistance Payment for tenant choice and project-based housing.

Low-income public housing is in two cities – Syringa Court, Glens Ferry, Idaho (29 units of 2, 3 & 4 bedrooms.) and Cinnabar Courts, Caldwell, Idaho (12 units of 3,4 & 5 bedrooms).

RD Senior and disabled one-bedroom housing in Cambridge, (6 units), McCall (28 units), Cascade (12 units), Grand View (6 units), Melba (8 units), Homedale (23 units), Marsing (12 units), Middleton (14 units), Payette (22 units).

RD family two- and three-bedroom housing in Cambridge (4 units), Council (12 units), Payette (8 units), Middleton (12 units), Idaho.

Section 8 202 Housing for the disabled, Payette, Idaho (12 one-bedroom units).

- 1. Agency personnel responsible for Section 504 self-evaluation:**
Administrative – Elisa Velasco, Executive Director, Debra Gehring, Deputy Director.
- 2. Notification:**
 - a. All ads include Equal Opportunity Housing or Employment with accompanying logo. The same found on our letterhead with a TDD number for hearing impaired.**



- b. The existing written policy is attached, the policy is required reading for all employees.
 - c. N/A
 - d. All meetings, hearing and conference notices to applicants or participants have verbiages that indicate auxiliary aids will be provided upon request as needed. We also offer the same to applicants when applying for housing.
 - e. Administrative Plan, Policies and Procedures for Handicapped Applicants, Statement of Policy (LIPH), Procurement/Disposition Policy, Grievance Procedures – Management Plan for Southwest No. 2.
 - f. Administrative Policy, Policies and Procedures for Disabled/Handicapped Applicants/Participants, was revised and given to all employees January 31, 2025.
- 3. Policies that limit the participation of individuals with Handicaps in Agency programs and activities.
 - a. We are governed by HUD regulations, our Administrative Plan, Statement of Policy, Section 504 of the Rehabilitation Act of 1973, as amended, the Fair Housing Act and all previous Civil Rights Act.
 - b. Found in the Administrative Plan, Statement of Policies, Personnel Policy, Management Plans, Resident Selection Policy.
 - c. Our eligibility and admissions criteria were compared with 504 regulations and Fair Housing rules.
 - d. We did not find any barriers in eligibility and admissions criteria that would exclude or limit a person with disabilities.
 - e. N/A
 - f. N/A
 - g. N/A
 - h. N/A
- 4. Information and Staff Training
 - a. All staff members need to be aware of the obligations under section 504 and our policies regarding individuals with handicaps.
 - b. Our current personnel policy requires all employees to attend Fair Housing Training.



5. Complaints

- a. Executive Director**
- b. All fair housing complaints against our agency are directed to the Executive Director. If a participant or applicant needs help with a complaint, either directed at us or another party, the participant or applicant are given a complaint form and are encouraged to file with HUD Fair Housing.**
- c. We have Fair Housing posters at our properties as well as at the main office, and the complaint forms is given to applicants at the voucher briefing. Staff members are instructed during staff meetings on the proper way to handle a complaint.**
- d. Admin Plan, Grievance Procedures - Public Housing**
- e. The Admin Plan and ACOP (Admissions and Continued Occupancy Policy) are updated according to HUD Mandates, Management Plan and Resident Selection Policy were revised January 31, 2025.**

6. Use of Contractor - N/A

7. Accessibility of New and Newly Acquired Facilities

- a. Program rules require all future construction, and renovations comply with rules concerning 504 regulations. This is accomplished by hiring a knowledgeable Architect. No expenditure of funds is allowed without compliance. Both RD and HUD require compliance.**
- b. All properties are financed either through Rural Development or HUD and both federal agencies require compliance with accessibility requirements.**
- c. EI>**
- d. N/A**
- e. N/A**

8. Transportation N/A

9. Decisions about undue Financial and Administrative burdens.

- a. Executive Director**
- b. The Executive Director examines all relevant available data and decides within one week of receipt.**
- c. Policies and Procedures for Disabled/Handicapped Applicants/Participants.**
- d. January 31, 2025**



10. Communications

- a. TDD phone system
- b. Main office – (208)585-9325, Syringa Court Office, Glenns Ferry, Idaho (208)366-2936, Roseberry Court Main Office, (208)634-4416.
- c. TDD # is listed on agency letterhead and fax transmittal forms. Also listed on notices sent to service providers and in advertising.
- d. We have a TDD device in our main office located in the reception area. Our office receptionist is trained in the proper procedure for operating the device. The other TDD device is located at our public housing office in Glenns Ferry, Idaho, and the site manager also has knowledge of proper procedures to operate the device.
- e. Administration Policies and Procedures for Disabled/Handicapped, January 31, 2025.
- f. We also have email correspondence available to applicants/participants and the public in general. The addresses are available on the contact us page of our website.

11. Documents and Publications

- a. PHA One and Five-Year Plan, Statement of Policies, Administrative Plan, Policies and Procedures for Disabled/Handicapped, Management Plans.
- b. Policies and Procedures for Disabled/Handicapped
- c. N/A
- d. Brochures have been obtained in Braille, and we have a source that can assist in changing to alternate formats.
- e. Administration
- f. Policies and procedures for Disabled/Handicapped
- g. January 31, 2025

Interpreters Available for:

- a. Application process, orientation, voucher issuance, annual recertification, interim recertification, hearings.
- b. We first determine the need is a secure and appropriate resource.
- c. For language barrier problems, we have many staff members who are fluent in Spanish, which is the principle non-English language in this area. All other needs would take a few days to arrange.



- d. As noted above we have many staff members who are fluent in Spanish, all other needs would require the services of a competent professional.
- e. Administration Policies and Procedures for Disabled/Handicapped January 312, 2025.

12. Readers and Amanuenses

- a. Application process, orientation, voucher issuance, annual recertification, interim recertification, hearings.
- b. Those services would be handled in-house unless the disabled individual requested a professional service at which time those services would be arranged.
- c. We would utilize the same resources that the local court system would be using.
- d. As with all other requests for assistance with auxiliary aid, we would make an immediate search for proper assistance.
- e. Administration
- f. Policies and procedures for Disabled/Handicapped
- g. January 31, 2025.

13. Assistive Listening Devices

- a. An ALD would be provided for any individual that would need them.
- b. The ALD would be provided only after the need was established.
- c. Administration
- d. Policies and Procedures for the Disabled/Handicapped
- e. January 31, 2025.

14. Audio Visual Presentation available for voucher briefings.

15. Automated electronic equipment

- a. We have a digital phone system that allows callers to speak to case workers at their individual extensions.
- b. The TDD system is not integrated with our digital phone system. TDD number is a separate number.
- c. Administration
- d. Policies and Procedures for the Disabled/Handicapped

16. Emergency Evacuation

- a. Employees and the public are notified by phone or in person. If the time allows, the notice will be via-email, text message and announcement on our website.



- b. Telephone or car
 - c. Administration
 - d. There is no evacuation policy for our housing projects. All senior units are one-bedroom single floor and the multi-family units are duplexes or single-family homes.
 - e. N/A
 - f. N/A
- 17. Participation of individuals with Handicaps and other interested Persons in the Self-Evaluation Process**
- a. Approximately 10% of HA disabled families were mailed a copy of our Policies and Procedures for Disabled/Handicapped and asked to respond. We also mailed the same to six organizations that represent people with disabilities.
 - b. Answered above.
 - c. The mailing was done randomly with no prejudice toward one type of handicap.



SOUTHWESTERN IDAHO COOPERATIVE HOUSING AUTHORITY PET POLICY

The following policy shall govern the keeping of pets by tenants in and on the properties owned by Housing Southwest, Incorporated and managed by Southwestern Idaho Cooperative Housing Authority (SICHA). The purpose of this policy is to allow individual tenants to benefit from the pleasure of common household pet ownership, while at the same time ensuring that ownership does not interfere with the rights of all tenants and neighbors to enjoy clean, sanitary, quiet and safe surroundings.

1. The tenants of each dwelling unit are authorized to keep common household pet(s), but tenants can have only one dog or one cat, not both. The pets allowed per unit are as follows:

Up to 2 pets are permitted
(Example: one cat, and fish, or one dog, and a bird)

2. The types of animals allowed, as pets shall be limited to common household pets defined as follows:

Dog	Guinea Pig	Rat
Cat	Hamster	
Fish	Lizard	
Caged Birds	Turtle	
Gerbil	Rabbit	

Types of animals NOT allowed as pets:

Birds of Prey	Pot Belly Pigs	Exotic Animals
Snakes	Frogs	Domesticated Fowl
Spiders	Toads	
Dangerous Poisonous Fish	Mice	
Alligators	Livestock	

3. The following shall apply with this policy:
 - A. Dogs and cats must weigh 20 pounds or less at maturity.
 - B. Each dwelling is allowed to have one dog or one cat, not both.
 - C. Common household pets requiring cages or aquariums shall be limited to what may be maintained in a single cage or aquarium no larger than a 20-gallon capacity.
 - D. Tenants shall provide written proof of current city license and current inoculations against rabies, distemper, and parvo virus prior to any pet being allowed in or on the property of the Project.
 - E. Dogs and cats must be neutered or spayed before they reach six months of age. A signed statement from a licensed veterinarian must be provided stating the date the animal was neutered or spayed.

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- F. Residents shall comply with all Federal, State, municipal, city, or county codes regarding pet ownership.
 - G. Pets must always wear I.D. collars listing ownership.
 - H. No pets that are dangerous or may be considered dangerous are allowed.
 - I. Lizards may not exceed 24 inches in length head to tail.
 - J. Residents shall not attach any leash, chain, or restraining device to any Project structure or structures or fencing on Project property. Residents may not alter any patio or yard area or construct any type of structure or device to contain animals.
 - K. All pets shall be under the control of tenants at all times.
 - L. The Head of the Household shall provide SICHA with a written description of the pet.
 - M. All animal waste shall be the tenant's responsibility and is to be picked up and disposed of daily in sealed plastic bags and placed in the trash containers according to all codes and regulations. Under no circumstances is animal waste, bedding, litter, gravel (for fish aquariums), or pet food to be placed in the sewer system.
 - N. Tenants may not take care of pets for non-residents. Exceptions may be made only in writing from the management of SICHA for pets that meet the requirements of this policy on an individual basis.
 - O. Tenants must provide SICHA with an emergency telephone number if required for the care of the pet.
 - P. Assistance animals for disabled families shall include service, support and companion animals.
4. The tenant shall pay SICHA the sum of \$200.00 as a pet deposit in addition to the required security deposit. Installment payments of \$50.00 a month may be made with prior written agreement with SICHA. This deposit will be required for dogs and cats only. This deposit may be fully refundable at the time the tenant moves or disposes of the pet, provided that there are no pet-related damages to Project property. Any sum necessary to repair damages will be deducted from the tenant's total deposit paid, including the cost of cleaning the carpet or replacement of carpet and pad if necessary. In the event the total deposit paid is insufficient to cover damages, the Head of Household may be billed the additional costs to correct the damages and shall be due no less than 14 days and no more the 30 days after being billed. In the event that the carpet is stained and the stains cannot be removed, the entire deposit may not be returned regardless of stain size. Further, in the event the tenant owns a pet not requiring a deposit, the Head of Household may be billed the entire cost of damages caused by the pet.

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5. SICHA may enter a unit to transfer to the proper authorities any animal that is left unattended for more than 24 hours. SICHA accepts no responsibility for pets being removed. The management is to be notified should you leave any pet unattended but cared for by another party for 24 hours or longer. SICHA staff will not accept responsibility for feeding or caring for animals in the absence of the Head of Household.
6. The Grievance Procedure described in the Lease Agreement will be used to resolve any dispute between the tenant and SICHA regarding the pet.
7. Tenants agree to indemnify, defend, and hold SICHA harmless from and against any and all claims, actions, suits, judgments, and demands brought by any other party on account of or in connection with any activity or damage caused by the tenant's household pet.
8. SICHA reserves the right to conduct an inspection of the tenant's unit for compliance with this policy once every three months. If SICHA determines that a particular pet is causing excessive damage to the unit, the tenant will be required to remove the pet from the unit. The tenant will be permitted to obtain another pet if all damage charges are paid in full and another pet deposit, if required, is paid in full.
9. A pet shall not be allowed to interfere with the peaceful enjoyment of other residents or neighbors by barking, howling, biting, scratching or any activity real or apparent that may be threatening. Further, tenants shall not allow a pet to damage the property of other residents or neighbors. Any tenant who receives two written complaints from other residents or neighbors may be required to remove the pet from Project property. A tenant may obtain another pet as long as a full \$100.00 deposit, if required, is on the tenant's account.
10. Tenants shall insure that pets do not interfere with SICHA employees or their agents while conducting SICHA business on or around Project property or tenant will be held liable for any and all damages real or apparent.
11. Tenants with disabilities may have an assistance animal if they provide a written statement from a health care professional as to the necessity of such an animal. A doctor need only certify that the tenant has a disability as defined by Section 504 of the Rehabilitation Act of 1973 and/or the Americans with Disabilities Act of 1990, regardless of the tenant's disability status with SICHA for housing eligibility. Animals used to assist people with disabilities shall not be subject to weight or breed limitations as set forth in this policy, provided the animal does not pose a threat, real or apparent to other residents, SICHA employees, or their agents (based on previous history). Assistance animals for persons with disabilities will be considered essential family members and shall not be subject to a pet deposit. However, all owners will be expected to comply with all other provisions of the pet policy. Any damages caused by an assistance animal shall be charged to the tenant upon repair and shall be due no less than 14 days and no more than 30 days after being billed.
12. This Pet Policy is part of the Lease Agreement and any violation of the Pet Policy is a violation of the Lease Agreement. Tenants are subject to losing their privilege to have pets, to eviction proceedings, or both.

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13. No common household pet shall be kept or allowed to be bred for profit.
14. Guest and visitors shall not bring any animal onto Project property that does not conform to the Pet Policy. The Head of Household is responsible for insuring that the guests and visitors are aware of the Pet Policy and comply with terms.
15. There shall be no feeding of stray animals. Feeding stray animals shall be considered keeping a pet without permission.
16. Requests for reasonable accommodations are permitted under the Pet Policy.
17. Failure to inform SICHA before bringing an animal to live on the property is grounds for eviction, and tenant will be required to execute a pet addendum to the rental agreement.

Description of pet in household: _____

Deposit Paid: _____

I fully understand the Pet Policy: _____
Head of Household Date

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