



HOUSING SUCCESSOR COMPLIANCE REPORT

IRWINDALE HOUSING AUTHORITY

Report for Fiscal Year 2022-23

Prepared Pursuant to Health and Safety Code Section
34176.1

December 20, 2023

TABLE OF CONTENTS



I

INTRODUCTION 2

REDEVELOPMENT DISSOLUTION 2

ASSET TRANSFERS TO THE HOUSING SUCCESSOR..... 2

REPORTING REQUIREMENTS OF H&SC SECTION 34176.1(f) 3

LOW AND MODERATE INCOME HOUSING ASSET FUND 5

HOUSING ASSET FUND DEPOSITS AND ENDING BALANCE 5

EXPENDITURES..... 6

STATUTORY VALUE OF REAL PROPERTIES AND LOAN RECEIVABLES..... 10

MONEY TRANSFERS FOR JOINT PROJECTS 11

PROJECTS FUNDED THROUGH RECOGNIZED OBLIGATION PAYMENTS SCHEDULES 11

PROPERTY DISPOSITION COMPLIANCE 11

OUTSTANDING INCLUSIONARY AND REPLACEMENT HOUSING OBLIGATIONS 12

SENIOR HOUSING EXPENDITURE PROPORTIONALITY..... 12

EXCESS SURPLUS..... 12

INVENTORY OF HOMEOWNERSHIP UNITS 14

APPENDIX: 2022-23 IRWINDALE HOUSING SUCCESSOR INDEPENDENT AUDITORS’ REPORT & BASIC FINANCIAL STATEMENTS 16

INTRODUCTION

REDEVELOPMENT DISSOLUTION

As a result of Assembly Bill (“AB”) x1 26, all redevelopment agencies in California were dissolved on February 1, 2012. This dramatic change to property tax finance has resulted in the complete elimination of the major source of local, publicly generated dollars earmarked for affordable housing. Thus, housing authorities were left in a challenging position – the need for them is greater than ever, but a key funding source has been eliminated.

On August 27, 1987, the City Council of the City of Irwindale (“City Council”) approved Resolution No. 87-15-1117, establishing the Irwindale Housing Authority (“Housing Authority”). The Housing Authority now administers housing assets transferred from the former Irwindale Community Redevelopment Agency (“ICRA”) in 2012. The ICRA dissolved on February 1, 2012, pursuant to the Dissolution Act enacted by AB x1 26 and 1484 (Parts 1.8 and 1.85 of the California Health and Safety Code, or “H&SC”). Pursuant to Resolution No. 2012-09-2548, on January 11, 2012, the City of Irwindale (“City”) elected to designate the Housing Authority as the “housing successor”, an entity that accepts the housing assets and liabilities of a former redevelopment agency. The Housing Authority thereby inherited all rights, powers, assets, liabilities, duties, and obligations associated with the housing activities of the former ICRA. All former ICRA housing assets and liabilities were transferred to the Housing Authority through the Housing Asset Transfer Form submitted to the California Department of Finance (“DOF”) on August 1, 2012. On September 5, 2012, the DOF issued a letter stating that it did not object to any of the transfers.

It is important to note that, although the Housing Authority inherited the ICRA’s assets and functions, it does not have an ongoing financing mechanism to maintain them, like the ICRA had. The former ICRA primarily funded projects with Low and Moderate Income Housing Funds generated by redevelopment tax increment; this tool was abolished with the dissolution of redevelopment.

ASSET TRANSFERS TO THE HOUSING SUCCESSOR

According to H&SC Section 34176(e), housing assets may include the following:

- Real property
- Restrictions on the use of property
- Personal property in a residence
- Housing-related files

- Office supplies and software programs acquired for low- and moderate-income housing purposes
- Funds encumbered by an enforceable obligation
- Loans or grants receivable funded from the former Low and Moderate Income Housing Fund
- Funds derived from rents or operation of properties acquired for low- and moderate-income housing purposes
- Rents or payments from housing tenants or operators of low- and moderate-income housing
- Repayment of Supplemental Educational Revenue Augmentation Fund (“SERAF”) loans

REPORTING REQUIREMENTS OF H&SC SECTION 34176.1(f)

Commencing January 1, 2014, H&SC Section 34176.1(f) requires the preparation of an annual report (“Housing Successor Compliance Report”) for housing successors that received assets and other duties from a former redevelopment agency. Originally created by Senate Bill 341 (“SB 341”) in the 2013-14 legislative session and later amended by subsequent legislation, the law describes the contents of these annual reports, as well as the context of this information relative to various compliance periods.

The purpose of the report is to provide the public information regarding the use of all former redevelopment agency housing assets, which are kept in a separate fund known as the Low and Moderate Income Housing Asset Fund (“Housing Asset Fund” or “Housing Asset Funds”).

For most housing successors, the annual report is prepared at the same time as the annual audit also required by law, and must contain the following information:

1. Total amount deposited in the Housing Asset Fund during the fiscal year
2. Statement of balance at the close of the fiscal year
3. Description of expenditures for the fiscal year, categorized as follows:
 - a. Rapid rehousing for homelessness prevention (up to \$250,000 per year allowable)
 - b. Administrative and monitoring expenses (up to the greater of \$200,000, adjusted annually commensurate to the change in the Consumer Price Index, or 5 percent of the statutory value of real property owned by the housing successor and of loans and grants receivable allowable)

IRWINDALE HOUSING AUTHORITY

Fiscal Year 2022-23 Housing Successor Compliance Report

- c. Development of affordable housing, which must be reported by the amount spent for each income group (extremely low-, very low-, and low-income)
4. Other “portfolio” balances
 - a. Statutory value of any real property either transferred from the former ICRA or purchased by the housing successor; note that the housing successor may only hold property for five years
 - b. Value of loans and grants receivable, including loans and grants transferred from the former ICRA and made by the housing successor
5. Descriptions of any transfers to another housing successor for a joint project
6. Description of any project still funded through the Recognized Obligation Payment Schedule (“ROPS”)
7. Update on property disposition for any property owned more than five years or plans for property owned less than five years
8. Description of any outstanding production obligations of the former redevelopment agency that were inherited by the housing successor
9. Compliance with proportionality requirements (income group targets); compliance must be met for five-year periods
10. Percentage of deed-restricted rental housing restricted to seniors and assisted by the housing successor, the former ICRA, and the City within the past 10 years, compared to the total number of units assisted by these three agencies within the past 10 years
11. Amount of excess surplus, and if any, the plan for eliminating it
12. An inventory of homeownership units assisted by the former redevelopment agency or the housing successor that are subject to covenants, restrictions, or an adopted program that protects the investment of moneys from the Low and Moderate Income Housing Fund; the inventory must include the following information: number of units, any units lost since dissolution, any funds returned to the housing successor as a result of the program, and the name of any entity contracted to manage the units

LOW AND MODERATE INCOME HOUSING ASSET FUND

The Low and Moderate Income Housing Asset Fund replaces the former ICRA's Low and Moderate Income Housing Fund. The Housing Asset Fund includes all assets that were transferred from the ICRA to the Housing Authority via the Housing Asset Transfer Form, which included the following:

1. Real properties
2. Affordable housing covenants
3. Loan receivables
4. Supplemental Educational Revenue Augmentation Fund Loan repayments

HOUSING ASSET FUND DEPOSITS AND ENDING BALANCE

During Fiscal Year ("FY") 2022-23, the Housing Authority deposited \$170,180 into the Housing Asset Fund. Table 1 details the sources of revenue. There were no deposits into the Housing Asset Fund related to the ROPS.

Fiscal Year 2022-23 Housing Asset Fund Deposits		Table 1
Irwindale Housing Authority		
Balance Type	Amount	
Interest	\$	161,270
Investment-Unrealized	\$	8,711
Loan Repayment	\$	200
TOTAL	\$	170,180

IRWINDALE HOUSING AUTHORITY

Fiscal Year 2022-23 Housing Successor Compliance Report

At the close of FY 2022-23, the ending balance in the Housing Asset Fund was \$7,064,259, which is detailed by category in Table 2 below. No portion of the balance is being held for items listed on the ROPS.

Fiscal Year 2022-23 Housing Asset Fund Ending Balance **Table 2**

Irwindale Housing Authority

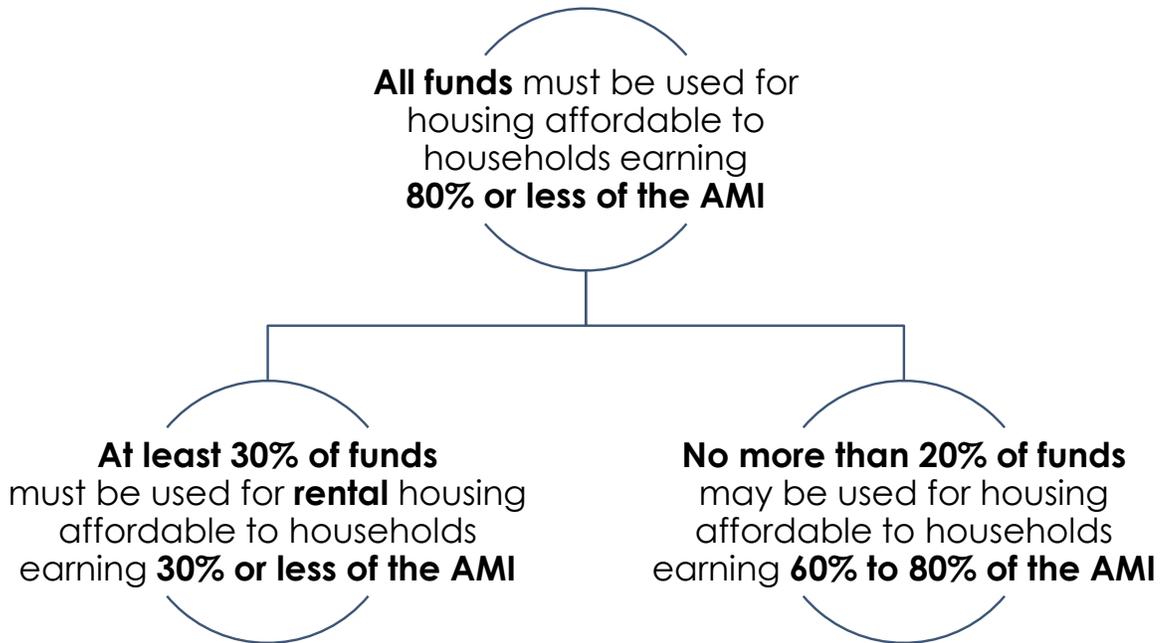
Balance Type	Amount
Cash	\$ 1,392,214
Local Agency Investment Fund (LAIF)	\$ 5,640,152
Interest Receivable	\$ 54,546
Loans Receivable - Housing Loans	\$ (948)
Loans Receivable - Low/Mod Deferred/Forgivable	\$ 14,075,386
Accounts Payable	\$ (21,705)
Deferred Revenues - Housing Loans	\$ (14,075,386)
Total	\$ 7,064,259

EXPENDITURES

The law provides the following guidelines for expenditures from the Housing Asset Fund:

1. Administrative costs, which include housing monitoring expenses, are capped at \$200,000 (adjusted annually commensurate with the change in the Consumer Price Index) or 5% of the statutory value of real property owned by the housing successor and of loans and grants receivable, whichever is greater. In the Housing Authority's case, the latter is greater. As shown in Table 3 below, the Housing Authority's administrative costs have not exceeded the annual allowance since FY 2019-20.
2. A housing successor is authorized to spend up to \$250,000 per year on rapid rehousing solutions for homelessness prevention if the housing successor has fulfilled the former ICRA's outstanding housing production requirements. At redevelopment dissolution, the former ICRA had an outstanding obligation of 12 replacement bedrooms, all of which the Housing Authority has since replaced. Thus, the Housing Authority is permitted to make expenditures on rapid rehousing. As shown in Table 3, the Housing Authority has not made any expenditures on rapid rehousing since FY 2019-20.
3. Remaining expenditures must be spent to develop housing affordable to households earning 80% or less of the area median income ("AMI"). This means that no funding may be spent on moderate-income households, as was previously allowable by redevelopment law. Additionally, of the money expended, a minimum of 30% must be spent on rental housing for

households earning 30% or less of the AMI (“extremely-low income”), and a maximum of 20% may be spent on housing for households earning between 60% and 80% of the AMI (“low-income”). These limits are shown in the below graphic.



Failure to comply with the 30% extremely low-income requirement in any five-year period would result in the Housing Authority being required to expend 50% of remaining funds on extremely low-income rental units until in compliance. Exceeding the expenditure limit for households earning between 60% and 80% of the AMI in any five-year reporting period will result in the Housing Authority not being permitted to expend any funds on these income categories until in compliance.

Note that housing successors must report expenditures by household income category each year, but compliance is assessed every five years. For example, a housing successor could spend all funds in a single year on households earning between 60% and 80% of the AMI, as long as the amount spent on those households was 20% or less of the total expenditures during the entire five-year compliance period. The second compliance period is from FY 2019-20 through FY 2023-24. Thus, FY 2022-23 is the fourth year of the second five-year compliance period.

IRWINDALE HOUSING AUTHORITY

Fiscal Year 2022-23 Housing Successor Compliance Report

As shown in Table 3 below, the Housing Authority has not met all requirements for expenditures by income level from July 1, 2019 through June 30, 2023. However, the Housing Authority has until the end of the second five-year compliance period (June 30, 2024) to become compliant. In FY 2022-23, the Housing Authority spent no funds on rapid rehousing or affordable housing development. The only FY 2022-23 expenditures were for administrative expenses, which totaled \$365,588. This amount is within the allowable allowance for the fiscal year.

IRWINDALE HOUSING AUTHORITY

Fiscal Year 2022-23 Housing Successor Compliance Report

Housing Asset Fund Expenditures

Table 3

Irwindale Housing Authority

H&SC Section 34176.1 Compliance by Fiscal Year	Expenses with Annual Limitations		Expenses with Limitations for Total Expenditures in the Five-Year Compliance Period (FY 2019-20 through 2023-24)				TOTAL
	Admin/ Monitoring ¹	Rapid Rehousing	Development Expenses			Other	
			<30% AMI Rental Units	60-80% AMI	Above 80% AMI		
FY 2022-23 Expenditures	\$365,588	\$0	\$0	\$0	\$0	\$0	\$0
FY 2022-23 Limitations	\$703,769	\$250,000	-	-	-	-	-
Compliant (Yes/No)	YES	YES					
FY 2021-22 Expenditures	\$410,537	\$0	\$0	\$316,493	\$0	\$2,562,900	\$2,879,393
FY 2021-22 Limitations	\$780,575	\$250,000	-	-	-	-	-
Compliant (Yes/No)	YES	YES					
FY 2020-21 Expenditures	\$474,991	\$0	\$0	\$0	\$0	\$77,768	\$77,768
FY 2020-21 Limitations	\$695,634	\$250,000	-	-	-	-	-
Compliant (Yes/No)	YES	YES					
FY 2019-20 Expenditures	\$283,260	\$0	\$0	\$663	\$0	\$2,349,131	\$2,349,794
FY 2019-20 Limitations	\$759,319	\$250,000	-	-	-	-	-
Compliant (Yes/No)	YES	YES					
TOTAL DEVELOPMENT EXPENDITURES	-	-	\$0	\$317,156	\$0	\$4,989,799	\$5,306,955
Limitations	-	-	>30%	<20%	0%	N/A	-
Expenditure Proportionality as of End of FY 2022-23	-	-	0%	6%	0%	94%	-
Compliant as of End of FY 2022-23 (Yes/No)	-	-	NO	YES	YES	-	-

¹ Annual administrative and monitoring expenditures are capped at \$200,000 (adjusted annually commensurate with the change in the Consumer Price Index) or a percentage of the statutory value of the housing successor's real property and loans and grants receivable, whichever is greater; the percentage is 2% in Fiscal Years 2013-14 and 2014-15 and 5% thereafter. Thus, the cap can vary each year, as it has in the Housing Authority's case.

IRWINDALE HOUSING AUTHORITY

Fiscal Year 2022-23 Housing Successor Compliance Report

STATUTORY VALUE OF REAL PROPERTIES AND LOAN RECEIVABLES

The Housing Authority must report on the statutory value of real property and loans and grants transferred from the former ICRA to the Housing Asset Fund, as well as real property purchased with Housing Asset Fund monies and loans and grants made by the housing successor, shown in Table 4.

Fiscal Year 2022-23 Real Properties and Receivables Table 4

Irwindale Housing Authority

Asset	Amount
<i>Real Properties</i>	
<i>Subtotal</i>	<i>\$0</i>
<i>Loan Receivables</i>	
Housing Subsidy Loans	\$13,158,930
Housing Rehabilitations Loans	\$911,042
Property Tax Loans	\$5,414
<i>Subtotal</i>	<i>\$14,075,386</i>
Total	\$14,075,386

MONEY TRANSFERS FOR JOINT PROJECTS

H&SC Section 34176.1(c)(2) allows two or more housing successors within a county, within a single metropolitan statistical area, within 15 miles of each other, or that are in contiguous jurisdictions to enter into an agreement to transfer funds among their respective Low and Moderate Income Housing Asset Funds.

The law requires housing successors to provide (a) a description of any transfers made to other housing successors for joint projects and (b) a description of and status update on any project for which transferred funds have been or will be expended if that project has not yet been placed in service.

On May 8, 2019, the Housing Authority Board approved Resolution No. HA 2019-02-075 authorizing the Housing Authority to transfer an amount not to exceed \$550,000 from its Housing Asset Fund to the Housing Authority of the County of Los Angeles. In FY 2018-19, the Housing Authority transferred \$539,000 to the Housing Authority of the County of Los Angeles for the development of 34 apartment units located at 4101-4117 Whittier Boulevard in unincorporated East Los Angeles County. The 34 units includes 33 permanent supportive housing units and one manager's unit. The target population to be served by this project is homeless veterans and homeless persons with mental illness. The transferred funds were used to assist only rental units that are affordable to households earning no more than 30% AMI. The Certificate of Occupancy was issued for the project in March 2023. The building achieved full occupancy in August 2023.

PROJECTS FUNDED THROUGH RECOGNIZED OBLIGATION PAYMENTS SCHEDULES

The law requires housing successors to provide a description of (a) any project for which the housing successor receives or holds property tax revenue received pursuant to ROPS and (b) the status of that project. In FY 2022-23, the Housing Authority did not receive any property tax revenue for projects pursuant to ROPS.

PROPERTY DISPOSITION COMPLIANCE

H&SC Section 34176.1(e) requires that all real properties acquired by the ICRA prior to February 1, 2012 and transferred to the Housing Authority be developed pursuant to the requirements detailed in H&SC Section 33334.16. Development for affordable housing purposes must be initiated for all properties that fall within these parameters by five years from the date that the DOF approved the Housing Asset Transfer Form, which was September 5, 2017 in the Housing Authority's case. If the Housing Authority is unable to develop these properties within the five-year period, the law does allow for a five-year extension via adoption of a resolution.

One property, consisting of three parcels located at 16203, 16223, and 16233 Arrow Highway, was purchased by the former ICRA in 2008 and transferred to the Housing Authority after redevelopment dissolution. As of September 5, 2017 (the Housing Authority's five-year property disposition deadline), the Housing Authority was under contract to sell the property, which constitutes initiation of development for affordable housing purposes. Nonetheless, out of an abundance of caution, the Housing Authority Board adopted a resolution in December 2017 that extended the deadline for five years to September 5, 2022. On April 3, 2020, the Housing Authority sold the property to Panattoni Development Company for \$4,150,000. Upon the close of escrow, designated the sales proceeds for the development of affordable housing. Thus, the Housing Authority complied with H&SC Section 34176.1(e).

OUTSTANDING INCLUSIONARY AND REPLACEMENT HOUSING OBLIGATIONS

At the time of redevelopment dissolution, the former ICRA had an outstanding obligation of 7 units with 12 replacement bedrooms. The Housing Authority is required to fulfill this obligation. Pursuant to H&SC Section 33413(f), the Housing Authority may replace the removed or destroyed units with a fewer number of units if (1) the total number of bedrooms in the replacement units equal or exceed the number of bedrooms in the destroyed units and (2) the replacement units are affordable to the same income level as the destroyed units. As of the end of Fiscal Year 2017-18, the Housing Authority replaced all 12 bedrooms. These replacement units are affordable to the same income level as the destroyed units. Thus, the Housing Authority complied with H&SC Section 33413(f).

SENIOR HOUSING EXPENDITURE PROPORTIONALITY

This report must include an accounting of the percentage of deed-restricted rental housing units restricted to seniors and assisted by the housing successor, the former ICRA, and the City within the past 10 years, compared to the total number of deed-restricted rental housing units assisted by those three agencies within the past 10 years. If this percentage is greater than 50 percent, the Housing Authority is prohibited from the use of additional Housing Asset Funds to subsidize any senior rental units. The Housing Authority and the former ICRA has assisted 25 affordable rental housing units since June 30, 2013, 100% of which are restricted to seniors at the Las Casitas Senior Apartment Complex. However, the Housing Authority is obligated to continue subsidizing the rents at the units at the Las Casitas Senior Apartment Complex, pursuant to agreements that predate the January 1, 2014 effective date of SB 341. As such, the Housing Authority will continue to abide by these agreements by subsidizing the rents at the Las Casitas Senior Apartment Complex with Housing Asset Funds.

EXCESS SURPLUS

Excess surplus calculations were once performed by redevelopment agencies on an annual basis and were intended to ensure that funds are expended to benefit low-income households in an

IRWINDALE HOUSING AUTHORITY

Fiscal Year 2022-23 Housing Successor Compliance Report

expeditious manner. The law reinstates this calculation for housing successors. Excess surplus is defined by H&SC Section 34176.1(d) as “an unencumbered amount in the account that exceeds the greater of one million dollars, or the aggregate amount deposited into the account during the housing successor’s preceding four fiscal years, whichever is greater.” Generally speaking, funds should be encumbered within four years of receipt.

As shown in Table 5, the Housing Authority accumulated an excess surplus of \$2,193,391 in FY 2021-22. In accordance with HSC Section 4176.1(d), a housing successor shall encumber any excess surplus or transfer the funds appropriately within three fiscal years. If the housing successor fails to comply with this subdivision, the housing successor, within 90 days of the end of the third fiscal year, shall transfer any excess surplus to the California Department of Housing and Community Development for expenditure pursuant to the Multifamily Housing Program or the Joe Serna, Jr. Farmworker Housing Grant Program. Table 5 shows that the entire prior year excess surplus of \$2,193,391 was eliminated with the FY 2021-22 expenditures totaling \$3,289,930. Thus, the Housing Authority expended the FY 2021-22 excess surplus within three fiscal years and will not need to transfer funds to HCD.

Prior Year Excess Surplus Elimination Irwindale Housing Authority

Table 5

Remaining Excess Surplus from Three Years Prior to Fiscal Year 2022-23	
FY 2019-20	\$ -
FY 2020-21	\$ -
FY 2021-22	\$ 2,193,391
Total Excess Surplus from Three Prior Years	\$ 2,193,391
Elimination of Prior Year Excess Surplus	
FY 2021-22 Expenditures	\$ 3,289,930
FY 2022-23 Expenditures	\$ 365,588
Remaining Prior Year Excess Surplus	\$ -

Table 6 below shows the Housing Authority’s excess surplus calculation for FY 2022-23. Based on the calculation shown in Table 6, the unencumbered portion of the FY 2022-23 beginning balance is less than the aggregate amount deposited into the account during the preceding four fiscal years (which exceeds one million dollars). Thus, the Housing Authority does not have an excess surplus for FY 2022-23.

IRWINDALE HOUSING AUTHORITY

Fiscal Year 2022-23 Housing Successor Compliance Report

Fiscal Year 2022-23 Excess Surplus Calculation**Table 6****Irwindale Housing Authority**

Fiscal Year	2018-29	2019-20	2020-21	Calculation
Deposits	141,910	2,950,470	329,463	
FY 2022-23 Beginning Balance (cash only)				7,329,893
Less: Encumbered Funds				(5,266,515)
Unencumbered Amount				2,063,378
Step 1				
\$1 Million, or				1,000,000
Last 4 Deposits				3,410,061
Result: Larger Number				3,410,061
Step 2				
Unencumbered Amount				2,063,378
Larger Number From Step 1				3,410,061
Fiscal Year 2022-23 Excess Surplus				-

INVENTORY OF HOMEOWNERSHIP UNITS

Table 6 on the following shows an inventory of the 123 homeownership units assisted by the former ICRA or the Housing Authority that are subject to covenants, restrictions, or an adopted program that protects the former ICRA's investment of moneys from the Low and Moderate Income Housing Fund pursuant to H&SC Section 33334.3(f). In FY 2022-23, no units were added or eliminated.

No funds have been returned to the Housing Authority as part of an adopted program that protects the former ICRA's investment of moneys from the Low and Moderate Income Housing Fund. Note that the Housing Authority manages all units, rather than contracting with an outside entity.

IRWINDALE HOUSING AUTHORITY

Fiscal Year 2022-23 Housing Successor Compliance Report

Fiscal Year 2022-23 Inventory of Assisted Homeownership Units

Table 6

Irwindale Housing Authority

No.	Address	Assisting Agency	Number of Units	No.	Address	Assisting Agency	Number of Units
1	16058 Central Street	Former ICRA	1	63	5113 Allen Drive	Former ICRA	1
2	4820 Baca Avenue	Former ICRA	1	64	16081 Calle del Norte	Former ICRA	1
3	4819 Baca Avenue	Former ICRA	1	65	5105 Allen Drive	Former ICRA	1
4	4823 Sabre Lane	Former ICRA	1	66	4653 Nora Avenue	Former ICRA	1
5	4642 Nora Avenue	Former ICRA	1	67	16165 Progress Lane	Former ICRA	1
6	4821 Baca Avenue	Former ICRA	1	68	16145 Peppertree Lane	Former ICRA	1
7	4842 Baca Avenue	Former ICRA	1	69	16044 Calle de Paseo	Former ICRA	1
8	4851 Sabre Lane	Former ICRA	1	70	16050 Calle de Paseo	Former ICRA	1
9	4817 Baca Avenue	Former ICRA	1	71	4636 Fraijo Avenue	Former ICRA	1
10	5139 Allen Drive	Former ICRA	1	72	16047 Peppertree Lane	Former ICRA	1
11	5219 Allen Drive	Former ICRA	1	73	16124 Calle de Paseo	Former ICRA	1
12	5151 Allen Drive	Former ICRA	1	74	4611 Fraijo Avenue	Former ICRA	1
13	5143 Allen Drive	Former ICRA	1	75	4647 Nora Avenue	Former ICRA	1
14	2417 Alice Rodríguez Circle	Former ICRA	1	76	4612 Fraijo Avenue	Former ICRA	1
15	2425 Alice Rodríguez Circle	Former ICRA	1	77	4825 Calle del Sur	Former ICRA	1
16	15854 Hidalgo Street	Former ICRA	1	78	16160 Progress Lane	Former ICRA	1
17	4642 Fraijo Avenue	Former ICRA	1	79	16129 Progress Lane	Former ICRA	1
18	2421 Alice Rodríguez Circle	Former ICRA	1	80	4870 Sabre Lane	Former ICRA	1
19	2469 Alice Rodríguez Circle	Former ICRA	1	81	4622 Nora Avenue	Former ICRA	1
20	2437 Alice Rodríguez Circle	Former ICRA	1	82	5247 Morada Street	Former ICRA	1
21	15850 Hidalgo Street	Former ICRA	1	83	16071 Calle del Norte	Former ICRA	1
22	726 Meridian Street	Former ICRA	1	84	16027 Martinez Street	Former ICRA	1
23	2445 Alice Rodríguez Circle	Former ICRA	1	85	4635 Fraijo Avenue	Former ICRA	1
24	2473 Alice Rodríguez Circle	Former ICRA	1	86	16147 Progress Lane	Former ICRA	1
25	2465 Alice Rodríguez Circle	Former ICRA	1	87	4841 Calle del Sur	Former ICRA	1
26	2477 Alice Rodríguez Circle	Former ICRA	1	88	2446 Ruelas Street	Former ICRA	1
27	2455 Alice Rodríguez Circle	Former ICRA	1	89	4655 Fraijo Avenue	Housing Authority	1
28	2409 Alice Rodríguez Circle	Former ICRA	1	90	2449 Alice Rodríguez Circle	Housing Authority	1
29	2405 Alice Rodríguez Circle	Former ICRA	1	91	16161 Peppertree Lane	Housing Authority	1
30	2413 Alice Rodríguez Circle	Former ICRA	1	92	16046 Peppertree Lane	Housing Authority	1
31	2461 Alice Rodríguez Circle	Former ICRA	1	93	16023 Calle Breceda	Housing Authority	1
32	4638 Fraijo Avenue	Former ICRA	1	94	5130 Irwindale Avenue	Housing Authority	1
33	5135 Allen Drive	Former ICRA	1	95	16021 Calle Breceda	Housing Authority	1
34	2430 Alice Rodríguez Circle	Former ICRA	1	96	16017 Calle Breceda	Housing Authority	1
35	2474 Alice Rodríguez Circle	Former ICRA	1	97	16019 Calle Breceda	Housing Authority	1
36	2410 Alice Rodríguez Circle	Former ICRA	1	98	15850 Juarez St	Housing Authority	1
37	2402 Alice Rodríguez Circle	Former ICRA	1	99	15854 Juarez St	Housing Authority	1
38	2470 Alice Rodríguez Circle	Former ICRA	1	100	16015 Calle Breceda	Housing Authority	1
39	2442 Alice Rodríguez Circle	Former ICRA	1	101	4811 Baca Ave	Housing Authority	1
40	4658 Fraijo Avenue	Former ICRA	1	102	4815 Baca Ave	Housing Authority	1
41	2401 Alice Rodríguez Circle	Former ICRA	1	103	4813 Baca Ave	Housing Authority	1
42	2434 Alice Rodríguez Circle	Former ICRA	1	104	15812 Hidalgo St	Housing Authority	1
43	2424 Park Rose Avenue	Former ICRA	1	105	15821 Hidalgo St	Housing Authority	1
44	15828 Juarez Street	Former ICRA	1	106	15810 Hidalgo St	Housing Authority	1
45	15830 Hidalgo Street	Former ICRA	1	107	4610 Nora Avenue	Housing Authority	1
46	2414 Park Rose Avenue	Former ICRA	1	108	4612 Nora Avenue	Housing Authority	1
47	2440 Ruelas Street	Former ICRA	1	109	4614 Nora Avenue	Housing Authority	1
48	4608 Nora Avenue	Former ICRA	1	110	5138 Irwindale Avenue	Housing Authority	1
49	15823 Juarez Street	Former ICRA	1	111	5134 Irwindale Avenue	Housing Authority	1
50	16133 Progress Lane	Former ICRA	1	112	4824 Baca Avenue	Housing Authority	1
51	2415 Ruelas Street	Former ICRA	1	113	4828 Baca Avenue	Housing Authority	1
52	16164 Calle de Paseo	Former ICRA	1	114	4833 Sabre Lane	Housing Authority	1
53	16134 Progress Lane	Former ICRA	1	115	4841 Sabre Lane	Housing Authority	1
54	16134 Central Street	Former ICRA	1	116	4605 Nora Avenue	Housing Authority	1
55	16135 Peppertree Lane	Former ICRA	1	117	700 Ambriz Street	Housing Authority	1
56	16169 Progress Lane	Former ICRA	1	118	701 Ambriz Street	Housing Authority	1
57	16148 Calle de Paseo	Former ICRA	1	119	704 Ambriz Street	Housing Authority	1
58	16144 Calle de Paseo	Former ICRA	1	120	705 Ambriz Street	Housing Authority	1
59	737 Shrode Avenue	Former ICRA	1	121	708 Ambriz Street	Housing Authority	1
60	16024 Calle de Paseo	Former ICRA	1	122	709 Ambriz Street	Housing Authority	1
61	4611 Nora Avenue	Former ICRA	1	123	713 Ambriz Street	Housing Authority	1
62	4617 Nora Avenue	Former ICRA	1				
				TOTAL UNITS			123

**APPENDIX: 2022-23 IRWINDALE HOUSING SUCCESSOR INDEPENDENT AUDITORS'
REPORT & BASIC FINANCIAL STATEMENTS**