

SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



ITEM: 2.7  
(ID # 24883)

MEETING DATE:  
Tuesday, May 21, 2024

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Single Audit Report for the Year Ended June 30, 2023;  
[District: All], [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file the attached Single Audit Report.

ACTION: Consent

*Ben J. Benoit*

Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 4/30/2024

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MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Gutierrez, seconded by Supervisor Jeffries and duly carried by unanimous vote, IT WAS ORDERED that the above matter is received and filed as recommended.

Ayes: Jeffries, Spiegel, Washington, Perez and Gutierrez  
Nays: None  
Absent: None  
Date: May 21, 2024  
xc: Auditor Controller

Kimberly A. Rector  
Clerk of the Board  
By: *Nancy Li*  
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA**

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>NET COUNTY COST</b>	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>SOURCE OF FUNDS: N/A</b>			<b>Budget Adjustment: No</b>	
			<b>For Fiscal Year: 2022/2023</b>	

**C.E.O. RECOMMENDATION:** Approve

**BACKGROUND:**

**Summary**

The Single Audit Act of 1984 as amended in 1996 requires the County of Riverside to have an independent audit of the awards received by the Federal Government to determine whether it complied with the requirements described in the U.S. Office of Management and Budget (OMB) Circular 133 Compliance Supplement. Specifically, federal awards that could have a direct and material effect on each of the County of Riverside’s major federal programs for the year ended June 30, 2023.

The independent audit firm contracted to perform the single audit has expressed an opinion for each of the County of Riverside’s major federal programs. The opinions and related findings are expressed in the body of the attached audit report.

**Impact on Residents and Businesses**

There is no impact on citizens and businesses. The report is solely for the information and use of Board of Supervisors, county management, federal awarding agencies and pass-through entities. The report is not intended to be, and should not be, used by anyone other than these specified parties.

**ATTACHMENTS:**

A: Single Audit Report for the Year Ended June 30, 2023.

**COUNTY OF RIVERSIDE,  
CALIFORNIA**

**SINGLE AUDIT REPORT  
(UNIFORM GUIDANCE)**

**FOR THE YEAR ENDED  
JUNE 30, 2023**

**COUNTY OF RIVERSIDE, CALIFORNIA  
SINGLE AUDIT REPORT  
(UNIFORM GUIDANCE)  
FOR THE YEAR ENDED JUNE 30, 2023**

**TABLE OF CONTENTS**

	<u>Page</u>
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 <i>Government Auditing Standards</i> .....	1
Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance and Schedule of Expenditures of Federal Awards Required by the Uniform Guidance, Supplemental Schedule of California Office of Emergency Services (CalOES) Grants, and Supplemental Schedule of California State Department of Aging Grants .....	3
Schedule of Expenditures of Federal Awards.....	6
Note to Schedule of Expenditures of Federal Awards .....	12
Schedule of Findings and Questioned Costs	
I. Summary of Auditor’s Results.....	13
II. Financial Statement Findings.....	14
III. Federal Award Findings and Questioned Costs .....	14
Schedule of Prior Year Audit Findings and Questioned Costs .....	15
Supplemental Schedule of California Office of Emergency Services (CalOES) Grants.....	16
Supplemental Programs Schedule for Office on Aging State Department of Aging Grants .....	18

**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 Supervisors  
County of Riverside, California

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 governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Riverside, California (the County), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 12, 2023.

Other auditors audited the financial statements of the Riverside County Flood Control and Water Conservation District, the Housing Authority of the County of Riverside, the Riverside County Regional Park and Open-Space District, the Perris Valley Cemetery District, the Riverside County Redevelopment Successor Agency, and the Children and Families Commission of Riverside County, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County'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 financial statements. 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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong  
Accountancy Corporation*

Bakersfield, California  
December 12, 2023

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE AND SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE, SUPPLEMENTAL  
SCHEDULE OF CALIFORNIA OFFICE OF EMERGENCY SERVICES (CALOES) GRANTS, AND  
SUPPLEMENTAL SCHEDULE OF CALIFORNIA STATE DEPARTMENT OF AGING GRANTS**

Board of Supervisors  
County of Riverside, California

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the County of Riverside, California's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2023. The County'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, the County complied, in all material respects, with the types of 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.

The County's basic financial statements include the operations of the Housing Authority of the County of Riverside (Housing Authority), a component unit of the County that received \$117,784,702 in federal awards, which is not included in the Schedule of Expenditures of Federal Awards during the year ended June 30, 2023. Our audit, described above and below, did not include the operations of the Housing Authority because the component unit engaged other auditors to perform an audit in accordance with the Uniform Guidance.

***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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 the County 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 the County'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 the County'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 the County'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 auditing standards generally accepted in the United States of America, *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 the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *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 the County'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 the County'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 the County'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.

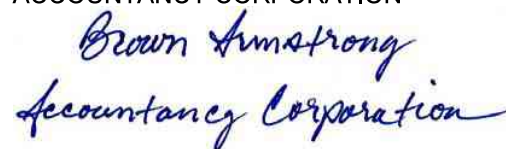
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Supplemental Schedules**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 12, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We did not audit the financial statements of the Riverside County Flood Control and Water Conservation District (Flood Control District), the Housing Authority of the County of Riverside (Housing Authority), the Riverside County Regional Park and Open-Space District (Park District), the Perris Valley Cemetery District (the Cemetery District), the Riverside County Redevelopment Successor Agency (Successor Agency), or the Children and Families Commission of Riverside County (the Commission) for the year ended June 30, 2023. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as it relates to the amounts included for the Flood Control District, Housing Authority, Park District, Cemetery District, Successor Agency, and Commission are based on the reports of the other auditors.

The accompanying Schedule of Expenditures of Federal Awards, Supplemental Schedule of California Office of Emergency Services (CalOES) Grants, and Supplemental Programs Schedule for Office on Aging State Department of Aging Grants are presented for purposes of additional analysis as required by the Uniform Guidance and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 Schedule of Expenditures of Federal Awards, Supplemental Schedule of California Office of Emergency Services (CalOES) Grants, and Supplemental Programs Schedule for Office on Aging State Department of Aging Grants are fairly stated in all material respects in relation to the basic financial statements as a whole.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

Handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation".

Bakersfield, California  
March 28, 2024

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023**

FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME:	ASSISTANCE LISTING NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT	PASS-THROUGH TO SUBRECIPIENTS
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>Direct Program</i>				
National School Lunch Program (NSLP)	10,555	N/A	326,680	-
Subtotal - Child Nutrition Cluster			<u>326,680</u>	<u>-</u>
<i>Passed through California Department of Public Health</i>				
Special Supplemental Nutrition Program for Women, Infants, and Children	10,557	19-10176 and 19-10330	19,570,876	-
<i>Passed through California Department of Aging</i>				
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10,561	SP-2122-21 and SP-2223-21	161,820	-
<i>Passed through California Department of Social Services</i>				
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10,561	N/A	49,465,420	-
Subtotal - SNAP Cluster			<u>49,627,240</u>	<u>-</u>
<i>Passed through California Department of Food and Agriculture</i>				
Senior Farmers Market Nutrition Program	10,576	N/A	47,500	-
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b><u>69,572,296</u></b>	<b><u>-</u></b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Passed through Riverside County Housing, Homelessness Prevention and Workforce Solutions</i>				
Community Development Block Grants/Entitlement Grants	14,218	301-1000087	5,563,810	3,781,379
Subtotal - Community Development Block Grants/Entitlement Grants Cluster			<u>5,563,810</u>	<u>3,781,379</u>
Emergency Solutions Grant Program	14,231	301-1000087, ESGCV2-14	8,297,665	4,446,479
<i>Direct Program</i>				
Emergency Solutions Grant Program	14,231	20-ESG-15569, 21-ESG-16007, and 20-ESGCV1-00009	8,840,802	8,005,228
<i>Passed through City of Moreno Valley</i>				
Emergency Solutions Grant Program	14,231	E-21-MC-06-0567	4,453	-
Subtotal - Emergency Solutions Grant Program			<u>17,142,920</u>	<u>12,451,707</u>
<i>Passed through Riverside County Housing, Homelessness Prevention and Workforce Solutions</i>				
HOME Investment Partnership Program	14,239	301-1000087	1,418,602	-
Subtotal - HOME Investment Partnership Program			<u>1,418,602</u>	<u>-</u>
		CA0664L9D081906, CA0664L9D082007, CA0665L9D081909, CA0665L9D082010, CA0670L9D081912, CA0670L9D082013, CA0675L9D081912, CA0675L9D082013, CA0935L9D081910, CA0935L9D082011, CA0936L9D082011, CA1017L9D081904, CA1017L9D082005, CA1364L9D081905, CA1364L9D082006, CA1365L9D081905, CA1365L9D082006, CA1367L9D081905, CA1367L9D082006, CA1449D9D081904, CA1449D9D082005, CA1449L9D081803, CA1449L9D081904, CA1708L9D081902, CA1708L9D082003, CA1898L9D081900, CA1898L9D081900, CA1900L9D081900, CA1900L9D081900 & CA1900L9D082001		
Continuum of Care Program	14,267		11,959,585	8,870,744
Subtotal - Continuum of Care Program			<u>11,959,585</u>	<u>8,870,744</u>
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b><u>36,084,917</u></b>	<b><u>25,103,830</u></b>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<i>Passed through Alcohol, Tobacco, Firearms and Explosives</i>				
Alcohol, Tobacco, Firearm Task Force	16,U01	22-LAX-248-AFF and 23-LAX-248-AFF	15,569	-
<i>Direct Program</i>				
Domestic Cannabis Eradication Suppression Program (DCESP)	16,U01	N/A	309,670	-
Subtotal -			<u>325,239</u>	<u>-</u>
<i>Passed through Drug Enforcement Agency</i>				
Drug Enforcement Agency Task Force	16,U02	N/A	21,791	-
<i>Passed through Federal Bureau of Investigation</i>				
Inland Regional Child Exploitation Task Force	16,U03	N/A	109,109	-
Regional Computer Forensics Laboratory	16,U04	N/A	19,481	-

[1] N/A – Not Applicable

See accompanying note to schedule of expenditures of federal awards.

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2023**

FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME:	ASSISTANCE LISTING NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT	PASS-THROUGH TO SUBRECIPIENTS
<b>U.S. DEPARTMENT OF JUSTICE (Continued)</b>				
<i>Direct Program</i>				
Inland Regional Apprehension Team (IRAT)	16,U06	N/A	20,821	-
Joint Terrorism Task Force (JTTF)	16,U07	N/A	27,946	-
Alcohol, Tobacco, Firearms	16,U08	N/A	6,682	-
Rural Violent Crime Reduction Initiative	16,039	N/A	36,684	-
<i>Passed through California Office of Emergency Services and Board of State and Community Corrections</i>				
COVID-19 Coronavirus Emergency Supplemental Grant Funding	16,034	N/A	82,754	-
Subtotal - COVID-19 Coronavirus Emergency Supplemental Grant Funding			82,754	-
<i>Passed through U.S. Marshals Service</i>				
Joint Law Enforcement Operations (JLEO)	16,111	JLEO-22-0092 and JLEO-23-0092	124,123	-
<i>Direct Program</i>				
Services for Trafficking Victims	16,320	N/A	85,118	-
<i>Passed through California Office of Emergency Services and Board of State and Community Corrections</i>				
Crime Victim Assistance	16,575	HA21-04-0330, HA22-05-0330, VV21-40-0330, VV22-41-0330, XC21-04-0330 and XC22-05-0330	2,841,396	155,544
<i>Passed through California Office of Emergency Services and Board of State and Community Corrections</i>				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16,590	N/A	141,594	-
<i>Passed through Riverside County Sheriff Office</i>				
State Criminal Alien Assistance Program	16,606	BSCC 115-20	2,758,768	-
Bulletproof Vest Partnership Program	16,607	N/A	19,131	-
Special Data Collections and Statistical Studies	16,734	N/A	19,123	-
Edward Byrne Memorial Justice Assistance Grant Program	16,738	N/A	14,728	-
<i>Direct Program</i>				
DNA Backlog Reduction Program	16,741	15PBJA-21-GG-04365-DNAX	45,753	-
Body-Worn Camera Policy and Implementation Program	16,835	N/A	1,445	-
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b>6,701,686</b>	<b>155,544</b>
<b>U.S. DEPARTMENT OF LABOR</b>				
<i>Passed through California Employment Development Department</i>				
Workforce Innovation and Opportunity Act (WIOA) Adult Program	17,258	201 and 202	10,782,752	-
WIOA Youth Activities	17,259	301 and 302	6,353,114	-
WIOA Dislocated Worker Formula Grants	17,278	501, 502, 540 and 541	3,188,713	-
Subtotal - WIOA Cluster			20,324,579	-
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<b>20,324,579</b>	<b>-</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<i>Direct Programs</i>				
Airport Improvement Program	20,106	N/A	1,766,720	-
Highway Planning and Construction	20,205	ATPSB1N1-5956 (276), ATPSB1N1-5956 (277), ATPSB1N1-5956 (279), ATPSB1N1-5956 (286), BPMP1-5956(224), BRLO-5956(225), BRLO-5956(226), BRLO-5956(227), BRLO-5956(228), BRLO-5956(229), BRLO-5956(239), BRLO-5956(200), BRLO-5956(230), BRLO-5956(231), BRLO-5956(238), BRLO-5956(192), CML-5956(241), HSIPL-5956(236), HSIPL-5956(252), HSIPL-5956(263), ATPSB1N1-5956 (267), HSIPL-5956(274), STPL-5956(195), & STPTCFL-5956(221)	18,075,863	-
<i>Passed through California Office of Traffic Safety</i>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20,608	N/A	60,742	-
State and Community Highway Safety	20,600	DD23005, OP23015, DI23017, PS23024	1,229,903	-
National Priority Safety Program	20,616	DI22026and DI23016	558,154	-
Subtotal - Highway Safety Cluster			1,788,057	-
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<b>21,691,382</b>	<b>-</b>

[1] N/A – Not Applicable

See accompanying note to schedule of expenditures of federal awards.

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2023**

FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME:	ASSISTANCE LISTING NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT	PASS-THROUGH TO SUBRECIPIENTS
<b>U.S. DEPARTMENT OF THE TREASURY</b>				
<i>Passed through the State of California Department of Finance</i> COVID-19 State and Local Fiscal Recovery	21,027	N/A	69,102,396	-
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21,009	23VITA0050	165,273	-
<i>Passed through Riverside County Housing and Workforce Solutions</i> COVID-19 Emergency Rental Relief Assistance Fund	21,023	301-1000087	62,849,622	62,221,125
<b>TOTAL U.S. DEPARTMENT OF THE TREASURY</b>			<b>132,117,291</b>	<b>62,221,125</b>
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<i>Passed through California Department of Rehabilitation</i> Rehabilitation Services - Vocational Rehabilitation Grants to States	84,126	30860	395,555	-
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			<b>395,555</b>	<b>-</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Passed through California Department of Aging</i> Special Programs for the Aging - Title VII, Ch 3-Prgm for Prevention of Elder Abuse, Neglect and Expt.	93,041	AP-2223-21	8,150	-
Special Programs for the Aging - Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Ind.	93,042	AP-2223-21, 2001CAOMC3-00, and 2101CAOMC6-00	194,273	192,235
Special Programs for the Aging - Title III, Part D-Disease Prevention and Health Promotion Services	93,043	AP-2223-21	102,374	-
Special Programs for the Aging - Title IV and Title II, Discretionary Projects	93,048	AD-2122-04	219,199	56,000
Special Programs for the Aging - Title III, Part B-Grants for Supportive Services and Senior Centers	93,044	AP-2223-21, 2001CASSC3-00, and 2101CASSC6-00	5,355,783	1,573,605
Special Programs for the Aging - Title III, Part C-Nutrition Services	93,045	AP-2223-21, 2101CAHDC5-00, 2001CAHDC3-00, 2101CACM6-00, and 2101CAHD6-00	7,857,808	5,512,355
Nutrition Service Incentive Program (NSIP)	93,053	AP-2223-21	474,647	474,647
Subtotal - Aging Cluster			13,688,238	7,560,607
National Family Caregiver Support, Title III, Part E	93,052	AP-2223-21, 2001CAFCC3-00, and 2101CAFCC6-00	1,483,099	715,734
<i>Passed through California Department of Public Health - Emergency Preparedness Office</i> Public Health Emergency Preparedness	93,069	17-10183	1,967,867	132,523
<i>Passed through California Department of Aging</i> Medicare Enrollment Assistance Program	93,071	MI-2223-21	160,656	147,598
<i>Passed through California Department of Social Services</i> Guardianship Assistance	93,090	N/A	5,674,891	-
<i>Passed through California Department of Health Services</i> Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93,116	2033BASE00 and 33U4U22	217,087	-
<i>Passed through California Center for Disease Control</i> Injury Prevention and Control Research and State and Community Based Programs	93,136	6NU17CE924999-03-05	2,549,776	-
<i>Passed through California Department of Mental Health</i> Projects for Assistance in Transition from Homelessness (PATH)	93,150	2X06SM016005-12	235,953	-
<i>Passed through California Department of Public Health</i> Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93,197	20-10539	236,785	-
<i>Passed through California Family Health Council</i> Family Planning - Services	93,217	754-5320-71209-23 & 754-5320-71219-22	265,675	-
<i>Passed through Human Resources and Services Administration</i> COVID-19 Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care)	93,224	H8FCS40909 and H8OCS28990	11,971,355	-
Subtotal - Health Centers Cluster			11,971,355	-
<i>Passed through California Department of Public Health</i> Immunization Cooperative Agreements	93,268	Contract 22-11079	5,483,511	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93,323	19ELC33 and 19ELC91	15,019,091	-
<i>Passed through California Department of Aging</i> State Health Insurance Assistance Program	93,324	HI-2122-21	131,248	123,527
<i>Passed through California Department of Public Health - Emergency Preparedness Office</i> COVID-19 Phep Covid	93,354	17-10183	10,541	-
<i>Passed through California Center for Disease Control</i> COVID-19 Phep Covid	93,354	RFA-TP18-1802	700,906	-
Subtotal - COVID-19 Phep Covid			711,447	-
Health Disparities	93,391	RFA-OT21-2103	5,943,187	-

[1] N/A – Not Applicable

See accompanying note to schedule of expenditures of federal awards.

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2023**

FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME:	ASSISTANCE LISTING NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT	PASS-THROUGH TO SUBRECIPIENTS
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>				
<i>Passed through California Department of Community Services and Development</i>				
Low-Income Household Water Assistance Program	93,499	21Z-9564 and 21W-9016	1,190,600	-
<i>Passed through California Department of Health Services</i>				
Provider Relief Fund	93,498	N/A	3,377,848	-
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93,505	19-10166	789,808	-
<i>Passed through California Department of Social Services</i>				
Promoting Safe and Stable Families	93,556	N/A	693,781	-
Temporary Assistance for Needy Families (TANF)	93,558	N/A	147,565,947	-
Subtotal - TANF Cluster			147,565,947	-
<i>Passed through California Department of Child Support Services</i>				
Child Support Enforcement	93,563	N/A	32,204,395	-
<i>Passed through California Department of Social Services</i>				
Refugee and Entrant Assistance - State Administered Programs	93,566	N/A	446,108	-
<i>Passed through California Department of Community Services and Development</i>				
Low-Income Home Energy Assistance Program	93,568	22Q-4576 EHA	51,828	-
Low-Income Home Energy Assistance Program	93,568	23B-5027 EHA-16	780,337	-
Low-Income Home Energy Assistance Program	93,568	23B-5027 WX	1,221,998	-
Low-Income Home Energy Assistance Program	93,568	22B-4027 EHA-16	1,242,484	-
Low-Income Home Energy Assistance Program	93,568	22B-4027 WX	1,268,568	-
Low-Income Home Energy Assistance Program	93,568	21V-5576 EHA-16	2,073,722	-
Subtotal - Low-Income Home Energy Assistance Program			6,638,937	-
<i>Passed through California Department of Community Services and Development</i>				
Community Services Block Grant (CSBG)	93,569	20F-3671	418,489	-
Community Services Block Grant (CSBG)	93,569	22F-5032 Disc	31,000	-
Community Services Block Grant (CSBG)	93,569	23F-4032	480,295	-
Community Services Block Grant (CSBG)	93,569	22F-5032	2,118,208	-
Subtotal - CSBG			3,047,992	-
<i>Direct Program</i>				
Adoption and Legal Guardianship Incentive Payments	93,603	N/A	188,631	-
<i>Passed through California Department of Aging</i>				
Financial Alignment Grant	93,626	FA-2122-21	46,244	41,606
<i>Passed through California Department of Social Services</i>				
Child Welfare Services - State Grants	93,645	N/A	2,122,814	-
Foster Care - Title IV-E	93,658	N/A	54,080,565	-
Adoption Assistance	93,659	N/A	53,399,765	-
Social Services Block Grant	93,667	N/A	16,251,484	-
Chafee Foster Care Independence Program	93,674	N/A	695,645	-
Elder Abuse Prevention	93,747	N/A	628,477	14,433
<i>Passed through California Department of Aging</i>				
Medical Assistance Program	93,778	MS2122-24 and MS2223-24	754,990	-
<i>Passed through California Department of Health Care Services</i>				
Medical Assistance Program	93,778	CA-AB1111	1,664,345	-
<i>Passed through California Department of Social Services</i>				
Medical Assistance Program	93,778	N/A	178,315,739	81,495
Subtotal Medicaid Cluster			180,735,074	81,495

[1] N/A – Not Applicable

See accompanying note to schedule of expenditures of federal awards.

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2023**

FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME:	ASSISTANCE LISTING NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT	PASS-THROUGH TO SUBRECIPIENTS
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>				
<i>Passed through California Department of Health Care Services</i> State Targeted Response to the Opioid Crisis Grant	93,788	18-95708	300,000	-
<i>Passed through California Office of Emergency Services and Board of State and Community Corrections</i> National Bioterrorism Hospital Preparedness Program	93,889	17-10183	585,333	-
<i>Passed through San Bernardino County Department of Public Health</i> HIV Emergency Relief Project Grants	93,914	20-1180	799,714	-
Ending the HIV Epidemic	93,686	SB 23-65	400	-
<i>Passed through California Department of Public Health</i> HIV Care Formula Grants	93,917	18-10882 and 19-10440	1,236,993	-
HIV Prevention Activities - Health Department Based	93,940	20-10749 and 22-10790	2,381,728	-
<i>Passed through California Department of Mental Health</i> Block Grants for Community Mental Health Services	93,958	1B09SM083945-01, 1B09SM085337-01 & 3B09SM010005-13	6,552,357	-
<i>Passed through California Department of Alcohol and Drug</i> Block Grants for Prevention and Treatment of Substance Abuse	93,959	17-94150, 1B08TI083929-01 and 1B08TI083527-01	11,388,911	-
<i>Passed through Centers for Disease Control</i> Collaboration with Academia to Strengthen Public Health	93,967	1NE11OE000021-01-00	24,005	-
<i>Passed through California Department of Public Health</i> Preventive Health Services-STD Control	93,977	5 NH25PS005127-03-00	112,567	-
Maternal and Child Health Services Block Grant to the States	93,994	202133	1,202,297	-
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>594,952,282</b>	<b>9,065,758</b>
<b>NATIONAL SENIOR SERVICE CORPORATION</b>				
<i>Passed through Corporation for National and Community Service</i> Retired Senior Volunteer Program	94,002	21SRICA004 & 21SRICA011	184,595	-
<b>TOTAL NATIONAL SENIOR SERVICE CORPORATION</b>			<b>184,595</b>	<b>-</b>
<b>OFFICE OF NATIONAL DRUG CONTROL POLICY</b>				
<i>Direct Program</i> High Intensity Drug Trafficking Areas Program	95,001	LA HIDTA	2,122,814	-
<b>TOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY</b>			<b>2,122,814</b>	<b>-</b>
<b>SOCIAL SECURITY ADMINISTRATION</b>				
<i>Direct Program</i> Social Security Administration	96,000	N/A	92,100	-
Supplemental Security Income	96,006	N/A	280,206	-
<b>TOTAL SOCIAL SECURITY ADMINISTRATION</b>			<b>372,306</b>	<b>-</b>

[1] N/A – Not Applicable

See accompanying note to schedule of expenditures of federal awards.

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2023**

FEDERAL GRANTORS/PASS-THROUGH GRANTORS PROGRAM NAME:	ASSISTANCE LISTING NO.	PASS-THROUGH ENTITY IDENTIFYING NO. [1]	AMOUNT	PASS-THROUGH TO SUBRECIPIENTS
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<i>Passed through Riverside County Department of Public Social Services</i>				
Emergency Food and Shelter National Board Program	97,024	Phase 37, Cares 38 LRO 082000-075 & 082000-210	9,321,201	7,789,188
<i>Passed through California Department of Public Health - Emergency Preparedness Office</i>				
Public Assistance (Presidentially Declared Disasters)	97,036	065-00000	254,403	-
<i>Passed through California Office of Emergency Services (CalOES)</i>				
Emergency Management Performance Grants	97,042	065-00000	532,967	32,038
<i>Passed through Governor's Office of Homeland Security</i>				
Homeland Security Grant Program	97,067	065-00000	2,865,219	1,742,711
<i>Passed through California Office of Emergency Services (CalOES)</i>				
Homeland Security Grant Program	97,067	065-62000	274,232	-
<i>Direct Program</i>				
Homeland Security ICE	97,067	N/A	89,963	-
Homeland Security Grant Program	97,067	N/A	66,854	-
<i>Passed through Riverside County Emergency Management Department</i>				
Homeland Security Grant Program	97,067	2020-0095 and 2021-0081	125,646	134,000
Subtotal - Homeland Security Grant Program			3,441,914	1,876,711
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<b>13,550,485</b>	<b>9,697,937</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS, EXCLUDING FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR</b>			<b>896,070,188</b>	<b>106,244,194</b>
<b>FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR</b>				
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Passed through Riverside County Housing, Homelessness Prevention and Workforce Solutions</i>				
Community Development Block Grants/Entitlement Grants-3rd Party Loans	14,218	301-1000087	24,848,619	-
HOME Investment Partnership Program-3rd Party Loans	14,239	301-1000087	51,246,508	-
<b>TOTAL FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR</b>			<b>76,095,127</b>	<b>-</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS, INCLUDING FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR</b>			<b>\$ 974,165,315</b>	<b>\$ 106,244,194</b>

[1] N/A – Not Applicable

See accompanying note to schedule of expenditures of federal awards.

**COUNTY OF RIVERSIDE, CALIFORNIA  
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. General**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all Federal award programs of the County of Riverside, California (the County), except for the Federal awards granted to the Housing Authority of the County of Riverside, which is separately audited and reported on in accordance with the U.S. Office of Management and Budget (OMB) Uniform Guidance. Federal awards received directly from Federal agencies, as well as Federal awards passed through nonfederal agencies, primarily the State of California, except as noted above, are included on the schedule. The County’s reporting entity is defined in Note 1 to the County’s basic financial statements.

**B. Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting for program expenditures accounted for in the governmental funds and the accrual basis of accounting for program expenditures accounted for in the proprietary funds as described in Note 1 to the County’s basic financial statements.

**C. Relationship to Basic Financial Statements**

Federal award expenditures agree, or can be reconciled with, the amounts reported in the County’s basic financial statements.

**D. Relationship to Federal Financial Reports**

Amounts reported in the Schedule of Expenditures of Federal Awards are in material agreement with the amounts reported in the related Federal financial reports for the Federal award programs.

**E. Indirect Cost Rate**

The County has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

**F. Loans Outstanding**

The following programs had federally-funded loans outstanding at June 30, 2023 and 2022:

Assistance Listing No.	Program Title	Amount Outstanding				June 30, 2023
		June 30, 2022	New Loans	Loan Payments	Forgiven	
14.218	Community Development Block Grant/Entitlement Grants	\$ 25,346,057	\$ -	\$ (497,438)	\$ -	\$ 24,848,619
14.239	HOME Investment Partnerships Program	51,543,770	-	(297,262)	-	51,246,508



**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**I. SUMMARY OF AUDITOR'S RESULTS**

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	No
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 the Uniform Guidance?	No

Identification of major programs:

Assistance Listing No.	Name of Federal Program or Cluster
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
14.239	HOME Investment Partnership Program
14.267	Continuum of Care Program
20.205	Highway Planning and Construction
93.391	Activities to Support State, Tribal, Local and Territorial Health Department Response to Public Health or Healthcare Crises
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement
93.958	Mental Health Block Grant
97.024	Emergency Food and Shelter National Board Program
97.067	Homeland Security Grant Program

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 3,000,000
Auditee qualified as low-risk auditee?	Yes

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2023**

**II. FINANCIAL STATEMENT FINDINGS**

None noted.

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None noted.

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**I. FINANCIAL STATEMENT FINDINGS**

None noted.

**II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None noted.

**COUNTY OF RIVERSIDE, CALIFORNIA  
SUPPLEMENTAL SCHEDULE OF  
CALIFORNIA OFFICE OF EMERGENCY SERVICES (CalOES) GRANTS  
FOR THE YEAR ENDED JUNE 30, 2023**

<b>Grant No./ Pass-Through Grantor No.</b>	<b>Pass-Through Entity Grantor</b>	<b>Description</b>		
<b>HA20-03-0330/065-00000</b>	CAL-OES	<b>Human Trafficking Advocacy Program</b>		
Personnel Services		\$ 69,253	Federal Portion	\$ 99,719
Operating Expenses		3,115	Match	54,781
Equipment		-		
		<u>\$ 72,368</u>		<u>\$ 154,500</u>
<b>HA21-04-0330/065-00000</b>	CAL-OES	<b>Human Trafficking Advocacy Program</b>		
Personnel Services		\$ 87,385	Federal Portion	\$ 154,500
Operating Expenses		-	Match	38,625
Equipment		-		
		<u>\$ 87,385</u>		<u>\$ 193,125</u>
<b>VW20-39-0330/065-00000</b>	CAL-OES	<b>Victim Witness Assistance Program</b>		
Personnel Services		\$ 525,719	Federal Portion	\$ 1,610,055
Operating Expenses		10,037	Match	1,480,711
Equipment		-		
		<u>\$ 535,756</u>		<u>\$ 3,090,766</u>
<b>VW21-40-0330/065-00000</b>	CAL-OES	<b>Victim Witness Assistance Program</b>		
Personnel Services		\$ 2,482,715	Federal Portion	\$ 2,340,641
Operating Expenses		218,627	Match	842,247
Equipment		-		
		<u>\$ 2,701,342</u>		<u>\$ 3,182,888</u>
<b>XC20-03-0330/065-00000</b>	CAL-OES	<b>County Victim Services Program</b>		
Personnel Services		\$ 244,067	Federal Portion	\$ 422,160
Operating Expenses		186,992	Match	337,451
Equipment		-		
		<u>\$ 431,059</u>		<u>\$ 759,611</u>
<b>XC21-04-0330/065-00000</b>	CAL-OES	<b>County Victim Services Program</b>		
Personnel Services		\$ 285,274	Federal Portion	\$ 640,272
Operating Expenses		81,907	Match	160,068
Equipment		-		
		<u>\$ 367,181</u>		<u>\$ 800,340</u>
<b>97.036/065-00000</b>	CAL-OES	<b>FEMA Public Assistance-COVID</b>		
Personnel Services		\$ 148,522	Federal Portion	\$ 254,403
Operating Expenses		113,424	Match	-
Equipment		-		
		<u>\$ 261,946</u>		<u>\$ 254,403</u>

**COUNTY OF RIVERSIDE, CALIFORNIA  
SUPPLEMENTAL SCHEDULE OF  
CALIFORNIA OFFICE OF EMERGENCY SERVICES (CaOES) GRANTS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2023**

Grant No./ Pass-Through Grantor No.	Pass-Through Entity Grantor	Description			
<b>97.042/065-00000</b>	CAL-OES	<b>Emergency Management Performance Grant</b>			
Personnel Services			\$ -	Federal Portion	\$ 58,761
Operating Expenses			67,723	Match	58,761
Equipment			-		
			<u>\$ 67,723</u>		<u>\$ 117,522</u>
<b>97.042/065-00000</b>	CAL-OES	<b>Emergency Management Performance Grant</b>			
Personnel Services			\$ 396,691	Federal Portion	\$ 237,103
Operating Expenses			109,368	Match	237,103
Equipment			-		
			<u>\$ 506,059</u>		<u>\$ 474,206</u>
<b>97.067/065-00000</b>	CAL-OES	<b>Countywide HazMat Operation Group (CHOG)</b>			
Personnel Services			\$ -	Federal Portion	\$ 66,996
Operating Expenses			-	Match	-
Equipment			66,996		
			<u>\$ 66,996</u>		<u>\$ 66,996</u>
<b>97.067/065-00000</b>	CAL-OES	<b>Countywide HazMat Operation Group (CHOG)</b>			
Personnel Services			\$ -	Federal Portion	\$ 58,650
Operating Expenses			58,650	Match	-
Equipment			-		
			<u>\$ 58,650</u>		<u>\$ 58,650</u>
<b>97.067/073-91015</b>	CAL-OES	<b>Homeland Security Operations Stonegarden</b>			
Personnel Services			\$ 155,265	Federal Portion	\$ 179,350
Operating Expenses			-	Match	-
Equipment			24,085		
			<u>\$ 179,350</u>		<u>\$ 179,350</u>
<b>97.067/065-00000</b>	CAL-OES	<b>State Homeland Security Grant Program (SHSGP)</b>			
Personnel Services			\$ 778,691	Federal Portion	\$ 2,705,869
Operating Expenses			2,042,200	Match	-
Equipment			-		
			<u>\$ 2,820,891</u>		<u>\$ 2,705,869</u>
<b>97.067/065-00000</b>	CAL-OES	<b>State Homeland Security Grant Program (SHSGP)</b>			
Personnel Services			\$ -	Federal Portion	\$ 160,847
Operating Expenses			-	Match	-
Equipment			160,847		
			<u>\$ 160,847</u>		<u>\$ 160,847</u>
<b>97.067/065-62000</b>	CAL-OES	<b>State Homeland Security Program (UASI)</b>			
Personnel Services			\$ -	Federal Portion	\$ 113,385
Operating Expenses			-	Match	-
Equipment			113,385		
			<u>\$ 113,385</u>		<u>\$ 113,385</u>
<b>16.034/115-20</b>	CAL-OES	<b>Board of State and Community Corrections-Coronavirus (CESF)</b>			
Personnel Services			\$ 19,327	Federal Portion	\$ 116,783
Operating Expenses			9,487	Match	-
Equipment			87,969		
			<u>\$ 116,783</u>		<u>\$ 116,783</u>

**COUNTY OF RIVERSIDE, CALIFORNIA  
SUPPLEMENTAL PROGRAMS SCHEDULE FOR OFFICE ON AGING  
STATE DEPARTMENT OF AGING GRANTS  
FOR THE YEAR ENDED JUNE 30, 2023**

County Program Title	Assistance Listing No.	PASS-THROUGH ENTITY IDENTIFYING NO.	Federal		State	
			Expenditures	Pass-Through to Subrecipients	Expenditures	Pass-Through to Subrecipients
<b>U.S. DEPARTMENT OF AGRICULTURE</b> <i>Passed through California Department of Aging</i>			\$ 161,820	\$ -	\$ -	\$ -
Supplemental Nutrition Assistance Program-Education (SNAP-Ed)	10,561	SP-21122-21 SP-22223-21	161,820	-	-	-
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>						
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b> <i>Passed through California Department of Aging</i>						
Special Programs for the Aging - Title VII, Ch 3-Prigm for Prevention of Elder Abuse, Neglect and Exploitation	93,041	AP-22223-21	8,150	-	-	-
Special Programs for the Aging - Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	93,042	AP-22223-21	194,273	192,235	-	1,070
Special Programs for the Aging - Title III, Part D-Disease Prevention and Health Promotion Services	93,043	AP-22223-21	102,374	-	-	-
Special Programs for the Aging - Title III, Part B-Grants for Supportive Services and Senior Centers	93,044	AP-22223-21	5,355,783	1,573,605	475,405	424,244
Special Programs for the Aging - Title III, Part C-Nutrition Services	93,045	AP-22223-21	7,857,608	5,512,355	3,187,325	2,886,268
Special Programs for the Aging - Title IV and Title II, Discretionary Projects	93,048	AD-21122-21	219,199	56,000	-	-
Nutrition Service Incentive Program (NSIP)	93,053	AP-22223-21	474,647	474,647	-	-
<b>Subtotal - California Department of Aging Programs</b>			14,212,234	7,808,842	3,662,730	3,312,512
National Family Caregiver Support, Title III, Part E	93,052	AP-22223-21	1,483,099	715,734	-	7,030
Medicare Improvements for Patients and Providers Act (MIPPA)	93,071	MI-22223-21	160,656	147,598	-	-
State Health Insurance Assistance Program	93,324	HI-21122-21	131,248	123,527	179,805	159,032
Financial Alignment Grant	93,626	FA-21122-21	46,244	41,606	-	-
Elder Abuse Prevention	93,747	N/A	22,433	14,433	-	-
Medical Assistance Program	93,778	MS-21122-24 MS-22223-24	754,990	-	754,990	3,182
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b> <b>(PASS-THROUGH AND DIRECT GRANTS)</b>			16,810,904	8,851,740	4,597,525	3,471,544
<b>U.S. DEPARTMENT OF AGRICULTURE</b> <i>Passed through California Department of Food and Agriculture</i> Senior Farmers Market Nutrition Program	10,576	N/A	47,500	-	-	-
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>			47,500	-	-	-
<b>NATIONAL SENIOR SERVICE CORPORATION</b> <i>Passed through Corporation for National and Community Service</i>	94,002	21SRICA011 21SRICA004	184,595	-	-	-
Retired and Senior Volunteer Program			184,595	-	-	-
<b>TOTAL NATIONAL SENIOR SERVICE CORPORATION</b>						
Ombudsman State Programs	N/A	AP-21122-21 AP-2021-21	-	-	413,042	413,042
Aging and Disability Resource Connection State Programs	N/A	AD-22223-04	-	-	1,459,740	463,809
<b>TOTAL</b>			\$ 17,204,819	\$ 8,851,740	\$ 6,470,307	\$ 4,348,395
						\$ 202,416