

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



**ITEM: 2.10  
(ID # 30362)**

**MEETING DATE:**  
Tuesday, April 28, 2026

**FROM :** AUDITOR CONTROLLER

**SUBJECT:** AUDITOR-CONTROLLER: Single Audit Report for the Year Ended June 30, 2025;  
[District: All], [\$0]

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Receive and file the attached Single Audit Report.

**ACTION:Consent**

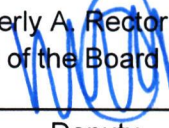
  
Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 4/17/2026

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**MINUTES OF THE BOARD OF SUPERVISORS**

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

Ayes: Medina, Spiegel, Washington, Perez, and Gutierrez  
Nays: None  
Absent: None  
Date: April 28, 2026  
xc: Auditor

Kimberly A. Rector  
Clerk of the Board  
By:   
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>	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
<b>NET COUNTY COST</b>	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
<b>SOURCE OF FUNDS: N/A</b>			<b>Budget Adjustment:</b>	No
			<b>For Fiscal Year:</b>	2024-2025

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

**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, 2025.

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, 2025

**COUNTY OF RIVERSIDE,  
CALIFORNIA**

**SINGLE AUDIT REPORT  
(UNIFORM GUIDANCE)**

**FOR THE YEAR ENDED  
JUNE 30, 2025**

**COUNTY OF RIVERSIDE, CALIFORNIA  
SINGLE AUDIT REPORT  
(UNIFORM GUIDANCE)  
FOR THE YEAR ENDED JUNE 30, 2025**

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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 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, 2025, 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 18, 2025.

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, 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 18, 2025

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL 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, 2025. 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, 2025.

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 \$160,603,276 in federal awards, which is not included in the Schedule of Expenditures of Federal Awards during the year ended June 30, 2025. 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, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 18, 2025, 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), or the Children and Families Commission of Riverside County (the Commission) for the year ended June 30, 2025. 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, 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

*Brown Armstrong*  
*Accountancy Corporation*

Bakersfield, California  
March 25, 2026

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2025**

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>Passed through California Department of Public Health</i> Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	22-10277, 23-10336, 23-10336	\$ 23,642,669	\$ -
<i>Passed through California Department of Aging</i> State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	SP-2223-21	305,598	-
<i>Passed through California Department of Social Services</i> State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	N/A	54,742,902	-
Subtotal - SNAP Cluster			55,048,500	-
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>78,691,169</b>	<b>-</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	8,404,275	6,288,114
Subtotal - Community Development Block Grants/Entitlement Grants Cluster			8,404,275	6,288,114
Emergency Solutions Grant Program	14.231	301-1000087	597,314	561,573
Emergency Solutions Grant Program	14.231	HHPWSCoC-MOU-0000002	342,995	-
Emergency Solutions Grant Program	14.231	HHPWSCoC-HHIP-14	529,870	-
	14.231	20-ESGCV1-00009 22-ESG-17005 23-ESG-18006 23-ESGHP-18076	292,919	271,445
Subtotal - Emergency Solutions Grant Program			1,763,098	833,018
<i>Passed through Riverside County Housing, Homelessness Prevention, and Workforce Solutions</i> HOME Investment Partnership Program	14.239	301-1000087	734,712	-
HOME Investment Partnership Program-3rd Party Loans	14.239	301-1000087	1,117,600	-
Subtotal - HOME Investment Partnership Program			1,852,312	-
Continuum of Care Program	14.267	CA0935L9D082314 (HWSCoC-0000057)  CA0665, CA0670, CA0935, CA0936 CA1055, CA1364 CA1367, CA1449 CA1708, CA1900 CA2049, CA2050 CA2051, CA2052 CA2053, CA2054 CA2055, CA2182	4,024,477	-
Continuum of Care Program	14.267	CA2053L9D082201, CA1449D9D082308, HWSCoC- MOU-0000054, CA2054L9D082402	16,548,888	14,544,328
Continuum of Care Program	14.267		5,320,222	-
Subtotal - Continuum of Care Program			25,893,587	14,544,328
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b>37,913,272</b>	<b>21,665,460</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<i>Passed through Alcohol, Tobacco, Firearms, and Explosives</i> Inland Regional Apprehension Team (IRAT) 2023,2024, JointTerrorism Task Force (JTTF) 2023,2024, Domestic Cannabis Eradication Suppression Program FY 2024, 2025 (DCESP)	16.000	N/A	721,283	-
Alcohol, Tobacco, Firearm Task Force	16.U01	22-LAX-248-AFF and 23-LAX-248-AFF	12,527	-
<i>Passed through Drug Enforcement Agency</i> Drug Enforcement Agency Task Force	16.U02	N/A	25,660	-
<i>Passed through Federal Bureau of Investigation</i> Inland Regional Child Exploitation Task Force	16.U03	N/A	149,106	-
Regional Computer Forensics Laboratory	16.U04	N/A	23,041	-
Alcohol, Tobacco, Firearms	16.U08	N/A	4,092	-

[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, 2025**

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>Passed through U.S. Marshals Service</i>				
Joint Law Enforcement Operations (JLEO)	16.111	JLEO-22-0092 and JLEO-23-0092	150,073	-
<i>Passed through California Office of Emergency Services and Board of State and Community Corrections</i>				
Rural Violent Crime Initiative	16.039	N/A	93,525	-
Missing and Unidentified Human Remains (MUHR) Program	16.050	N/A	71,667	-
Crime Victim Assistance	16.575	HA20-03-0330, VW22-41-0330, VW23-42-0330, XC22-05-0330 and XC23-06-0330	1,328,675	211,048
<i>Passed through Riverside County Sheriff Office</i>				
Services for Trafficking Victims	16.320	N/A	186,778	-
State Criminal Alien Assistance Program	16.606	N/A	1,048,016	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	122,290	-
<i>Direct Programs</i>				
DNA Backlog Reduction Program	16.741	15PBJA-21-GG-04365-DNAX	207,167	-
Congressionally Recommended Awards	16.753	N/A	2,849	-
US DOJ Office of Justice Programs, Bureau of Justice Assistance	16.833	15PBJA-23-GG-02302-SAKI	541,729	-
Equitable Sharing Program	16.922	N/A	4,484,854	-
Recovery Act - Internet Crimes Against Children Task Force Program (ICAC)	16.800	N/A	186,152	-
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b>9,359,504</b>	<b>211,048</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	8,329,669	-
WIOA Youth Activities	17.259	301 and 302	8,410,900	4,407,178
WIOA Dislocated Worker Formula Grants	17.278	501, 502, 540 and 541	2,564,152	-
Subtotal - WIOA Cluster			19,304,721	4,407,178
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<b>19,304,721</b>	<b>4,407,178</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<i>Direct Programs</i>				
Airport Improvement Program	20.106	N/A	4,023,430	-
Highway Planning and Construction	20.205	BP MPL-5956(224), BRLO-5956(227), BRLO-5956(225), BRLO-5956(228), BRLO-5956(239), BRLS-5956(200), BRLS-5956(252), BRLS-5956(230), BRLS-5956(238), BRLS-5956(284), BRLSZ-5956(192), HSIPL-5956(263), HSIPL-5956(274), HSIPL-5956(281), STPLN-5956 (195), STPTCIFL-5956(221), ATPSB1N1-5956 (287), ATPSB1N1-5956 (286), ATPSB1N1-5956 (292), ATPSB1N1-5956 (279)	21,030,105	-
<i>Passed through California Office of Traffic Safety</i>				
National Priority Safety Program	20.616	DI23015 AND DI24017	655,302	-
Subtotal - Highway Safety Cluster			655,302	-
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<b>25,708,837</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, 2025**

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>Direct Programs</i>				
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009	24VITA0107.25VITA0157	264,350	-
<i>Passed through Riverside County Housing and Workforce Solutions</i>				
COVID-19 Emergency Rental Relief Assistance Fund	21.023	301-1000087	6,692	-
<i>Direct Programs</i>				
COVID-19 State and Local Fiscal Recovery	21.027	N/A	144,209,731	68,275,538
California Office of Traffic Safety	21.600	N/A	615,036	
California Office of Traffic Safety	21.608	N/A	1,077,398	
<b>TOTAL U.S. DEPARTMENT OF THE TREASURY</b>			<b>146,173,207</b>	<b>68,275,538</b>
<b>U.S. DEPARTMENT OF ENERGY</b>				
<i>Passed through California Department of Community Services and Development</i>				
Weatherization Assistance for Low-Income Persons Program	81.042	22C-6021 WX, 22P-7020	312,959	-
<b>TOTAL U.S. DEPARTMENT OF ENERGY</b>			<b>312,959</b>	<b>-</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	32102	439,376	-
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			<b>439,376</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 Expl	93.041	AAA-2425-21	29,304	17,734
Special Programs for the Aging - Title VII, Chapter 2-Long Term Care Ombudsman Services for Older	93.042	2101CAOMC6-00,AAA-2425-21	63,661	63,661
Special Programs for the Aging - Title III, Part D-Disease Prevention and Health Promotion Services	93.043	AAA-2425-21	139,797	-
Special Programs for the Aging - Title III, Part B-Grants for Supportive Services and Senior Centers	93.044	AAA-2425-21	2,494,065	1,267,918
Special Programs for the Aging - Title III, Part C-Nutrition Services	93.045	AAA-2425-21	5,622,187	4,563,963
Nutrition Service Incentive Program (NSIP)	93.053	AAA-2425-21	299,764	299,764
Subtotal - Aging Cluster			8,416,016	6,131,645
National Family Caregiver Support, Title III, Part E	93.052	AAA-2425-21	1,162,271	123,767
<i>Passed through California Department of Public Health - Emergency Preparedness Office</i>				
Public Health Emergency Preparedness	93.069	22-10672	2,048,531	249,047
<i>Passed through California Department of Aging</i>				
Medicare Enrollment Assistance Program	93.071	MI-2324-21	213,972	192,226
<i>Passed through California Department of Social Services</i>				
Guardianship Assistance	93.090	N/A	5,765,951	-
<i>Passed through California Department of Health Services</i>				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	2333BASE00, 33U4U23Y3	254,035	-
<i>Passed through California Center for Disease Control</i>				
Injury Prevention and Control Research and State and Community Based Programs - RUHS	93.136	6NU17CE924999-03-05, NH28CE003530-01-00	2,779,893	-
Injury Prevention and Control Research and State and Community Based Programs-EMC	93.136	NU17CE2019001981	269,255	-
Subtotal - Injury Prevention and Control Research and State and Community Based Programs			3,049,148	-
<i>Passed through California Department of Mental Health</i>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	1X06SM090094-01	325,127	-
<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	23-10272	390,072	-
<i>Passed through California Department of Health Care Services</i>				
Family Planning - Services	93.217	754-5320-71209-23-24	168,474	-
<i>Passed through Human Resources and Services Administration</i>				
COVID-19 Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care)	93.224	H80CS28990	1,295,708	-
Subtotal - Health Care Program Cluster			1,295,708	-
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	1H79TI087255-01	400,000	-

[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, 2025**

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 Public Health</i>				
Immunization Cooperative Agreements	93.268	22-11079	4,559,998	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	19ELC33, 19ELC91; ELCPHLSHARP14	20,086,905	-
<i>Passed through Heluna Health</i>				
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	N/A	180,824	-
Subtotal - COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			20,267,729	-
CSELS Partnership: Strengthening Public Health Laboratories	93.322	IC-3560	55,000	-
<i>Passed through California Department of Aging</i>				
State Health Insurance Assistance Program	93.324	HI-2324-21	152,530	108,337
<i>Passed through California Center for Disease Control</i>				
COVID-19 Phep Covid	93.354	RFA-TP18-1802	1,070,881	-
Health Disparities	93.391	RFA-OT21-2103	3,465,074	-
<i>Passed through California Department of Health Services</i>				
Wastewater Surv. Mentorship	93.421	25-081; NACCO #2025-021106	15,500	-
CVH Innovation Program	93.426	NU58DP007596	413,029	-
Title IV-E Prevention Program	93.472	N/A	686	-
PEI- CA PAMR (Pregnancy Associated Mortality Review) CDPH	93.478	23-10721	18,149	-
<i>Passed through California Department of Social Services</i>				
American Rescue Plan Act Funding for Health Centers	93.526	C8ECS44128	770,225	-
Affordable Care Act (ACA) for New and Expanded Services under the Health Center Program	93.527	H8LCS51920	33,805	-
Promoting Safe and Stable Families	93.556	N/A	2,115,093	-
Temporary Assistance for Needy Families (TANF)	93.558	N/A	178,682,604	-
<i>Passed through California Department of Child Support Services</i>				
Child Support Enforcement	93.563	N/A	37,109,906	-
<i>Passed through California Department of Social Services</i>				
Refugee and Entrant Assistance - State Administered Programs	93.566	N/A	816,283	-
<i>Passed through California Department of Community Services and Development</i>				
Low-Income Home Energy Assistance Program	93.568	23J-5731 EHA	857,932	-
Low-Income Home Energy Assistance Program	93.568	23J-5731 WX	1,259,698	-
Low-Income Home Energy Assistance Program	93.568	24Q-2576 EHA	73,056	-
Low-Income Home Energy Assistance Program	93.568	24B-2027 EHA	1,681,845	-
Low-Income Home Energy Assistance Program	93.568	24B-2027 WX	1,106,080	-
Low-Income Home Energy Assistance Program	93.568	25B-3027 EHA	2,024,942	-
Low-Income Home Energy Assistance Program	93.568	25B-3027 WX	1,483,993	-
Subtotal - Low-Income Home Energy Assistance Program			8,487,546	-
<i>Passed through California Department of Community Services and Development</i>				
Community Services Block Grant (CSBG)	93.569	24F-3032 Disc	26,000	-
Community Services Block Grant (CSBG)	93.569	24F-3032	2,674,059	-
Community Services Block Grant (CSBG)	93.569	25F-6032	922,400	-
Subtotal - CSBG			3,622,459	-
<i>Direct Program</i>				
Adoption and Legal Guardianship Incentive Payments	93.603	N/A	82,974	-
<i>Passed through California Department of Social Services</i>				
Child Welfare Services - State Grants	93.645	N/A	2,198,088	-
Foster Care - Title IV-E	93.658	N/A	48,004,214	-
Adoption Assistance	93.659	N/A	55,874,710	-
Social Services Block Grant	93.667	N/A	16,251,484	-
Chafee Foster Care Independence Program	93.674	N/A	675,193	-
Ending the HIV Epidemic	93.686	SB 23-65, SB 23-65 A-2	694,500	-

[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, 2025**

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> Medical Assistance Program	93.778	23-01, 24-01 CS-001377	16,007,159	29,293
<i>Passed through California Department of Social Services</i> Medical Assistance Program	93.778	N/A	257,298,844	-
<i>Passed through Riverside County Housing, Homelessness Prevention, and Workforce Solutions</i> Medical Assistance Program	93.778	HWSCoC-0004868, HWSCoC-0004869	10,215,977	9,720,379
Subtotal Medical Cluster			<u>283,521,980</u>	<u>9,749,672</u>
<i>Passed through California Department of Social Services</i> California Home Visiting Program (CHVP)	93.870	CHVP 24-33	989,262	-
<i>Passed through California Department of Public Health - Emergency Preparedness Office</i> National Bioterrorism Hospital Preparedness Program	93.889	22-10672	638,663	-
<i>Passed through San Bernardino County Department of Public Health</i> HIV Emergency Relief Project Grants	93.914	Co of SB - Contract#20-1180	1,067,499	-
<i>Passed through California Department of Public Health</i> HIV Care Formula Grants	93.917	24-10302, 18-10882, 23-10976	1,399,169	-
HIV Prevention Activities - Health Department Based	93.940	24-10518, 20-10749, 24-10566	2,258,103	-
<i>Passed through California Department of Health Care Services</i> Block Grants for Community Mental Health Services	93.958	1H79SM088209-01, 1B09SM085337-01, 1B09SM089601-01	5,771,215	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	1B08TI083929-01	11,393,270	-
<i>Passed through Centers for Disease Control</i> Collaboration with Academia to Strengthen Public Health	93.967	1NE11OE000021-01-00	6,302,393	-
Sexually Transmitted Diseases (STD) Prevention and Control	93.977	5 NH25PS005127-03-00, 20-10721	39,655	-
<i>Passed through California Department of Public Health</i> Maternal and Child Health Services Block Grant to the States	93.994	202433	1,631,160	-
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b><u>724,172,096</u></b>	<b><u>16,636,089</u></b>
<b>NATIONAL SENIOR SERVICE CORPORATION</b>				
<i>Passed through Corporation for National and Community Service</i> Retired Senior Volunteer Program	94.002	21SRICA004	53,656	-
<b>TOTAL NATIONAL SENIOR SERVICE CORPORATION</b>			<b><u>53,656</u></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	1,345,380	-
<b>TOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY</b>			<b><u>1,345,380</u></b>	<b>-</b>
<b>SOCIAL SECURITY ADMINISTRATION</b>				
<i>Direct Program</i> Social Security Administration	96.000	N/A	67,900	-
Supplemental Security Income	96.006	N/A	279,022	-
<b>TOTAL SOCIAL SECURITY ADMINISTRATION</b>			<b><u>346,922</u></b>	<b>-</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<i>Passed through Riverside County Housing, Homelessness Prevention, and Workforce Solutions</i> Emergency Food and Shelter National Board Program	97.024	Phase 41 LRO 082000-075	227,175	-
Emergency Food and Shelter National Board Program	97.024	HWSCoC-0004627, HWSCoC-0004628	354,943	350,182
Subtotal - Emergency Food and Shelter National Board Program			<u>582,118</u>	<u>350,182</u>
<i>Passed through California Department of Public Health - Emergency Preparedness Office</i> Public Assistance (Presidentially Declared Disasters)	97.036	N/A	43,487	-

[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, 2025**

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 (Continued)</b>				
<i>Passed through California Office of Emergency Services (CalOES)</i>				
Emergency Management Performance Grants	97.042	N/A	611,244	473,298
<i>Direct Program</i>				
Homeland Security ICE	97.067	N/A	93,625	-
Homeland Security Grant Program	97.067	N/A	10,077	-
<i>Passed through California Office of Emergency Services (CalOES)</i>				
Homeland Security Grant Program	97.067	N/A	1,373,491	993,395
Homeland Security Grant Program	97.067	065-95007	2,115,325	-
Homeland Security Grant Program	97.067	N/A	181,095	-
<i>Passed through City of Riverside</i>				
Homeland Security Grant Program	97.067	N/A	128,063	-
<i>Passed through Riverside County Emergency Management Department</i>				
Homeland Security Grant Program	97.067	2023-0042,2022-0043	120,200	-
Subtotal - Homeland Security Grant Program			<u>4,021,876</u>	<u>993,395</u>
Shelter and Service Program	97.141	MN1HJ72DTDF9	442,703	-
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<b><u>5,701,428</u></b>	<b><u>1,816,875</u></b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS, EXCLUDING FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR</b>			<b><u>\$ 1,049,522,527</u></b>	<b><u>\$ 113,012,188</u></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	\$ 24,449,088	\$ -
HOME Investment Partnership Program-3rd Party Loans	14.239	301-1000087	57,700,178	-
<b>TOTAL FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR</b>			<b><u>82,149,266</u></b>	<b><u>-</u></b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS, INCLUDING FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR</b>			<b><u>\$ 1,131,671,793</u></b>	<b><u>\$ 113,012,188</u></b>

[1] N/A – Not Applicable

**COUNTY OF RIVERSIDE, CALIFORNIA  
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2025**

**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 not elected to use the de minimis indirect cost rate as described in 2 CFR 200.414

F. Loans Outstanding

The following programs had federally-funded loans outstanding at June 30, 2025 and 2024:

Assistance Listing No.	Program Title	Amount Outstanding			
		June 30, 2024	New Loans	Loan Payments	June 30, 2025
14.218	Community Development Block Grant/Entitlement Grants	\$ 24,562,659	\$ -	\$ (113,571)	\$ 24,449,088
14.239	HOME Investment Partnerships Program	\$ 57,917,599	\$ 1,117,600	\$ (217,421)	\$ 58,817,778

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2025**

**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, under 2 CFR §200.516(a)?	No

Identification of major programs:

Assistance Listing No.	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
16.922	Equitable Sharing Program
20.106	Airport Improvement Program
93.044,93.045,93.053	Aging Cluster
93.268	Immunization Cooperative Agreements
93.569	Community Services Block Grant (CSBG)
93.778	Medical Assistance Program
93.967	Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 3,395,015
Auditee qualified as low-risk auditee?	Yes

**COUNTY OF RIVERSIDE, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2025**

**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, 2025**

**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, 2025**

<b>Grant No./Pass-Through Grantor No.</b>	<b>Pass-Through Entity Grantor</b>	<b>Description</b>		
<b>DA1100/VW23-42-0330</b>	CAL-OES	<b>Victim Witness Assistance Program</b>		
Personnel Services		\$ 499,377	Federal Portion	\$ 432,601
Operating Expenses		27,162	Match	93,938
Equipment		-		-
		<u>\$ 526,539</u>		<u>\$ 526,539</u>
<b>DA1100/VW25-02-5701</b>	CAL-OES	<b>Victim Witness Assistance Program</b>		
Personnel Services		\$ 2,045,738	Federal Portion	\$ 574,112
Operating Expenses		34,726	Match	1,506,352
Equipment		-		-
		<u>\$ 2,080,464</u>		<u>\$ 2,080,464</u>
<b>DA6100</b>	CAL-OES	<b>Victim Witness Assistance Program</b>		
Personnel Services		\$ 187,411	Federal Portion	\$ 321,962
Operating Expenses		216,900	Match	82,349
Equipment		-		-
		<u>\$ 404,311</u>		<u>\$ 404,311</u>
<b>97.067</b>	CAL-OES	<b>Homeland Security Operations Stonegarden FY2022</b>		
Personnel Services		\$ 292,749	Federal Portion	\$ 2,115,325
Operating Expenses		1,174,616	Match	-
Equipment		647,960		-
		<u>\$ 2,115,325</u>		<u>\$ 2,115,325</u>
<b>97.067</b>	CAL-OES	<b>State Homeland Security Grant Program (SHSGP) FY2022</b>		
Personnel Services		\$ -	Federal Portion	\$ 18,895
Operating Expenses		-	Match	-
Equipment		18,895		-
		<u>\$ 18,895</u>		<u>\$ 18,895</u>
<b>97.067</b>	CAL-OES	<b>State Homeland Security Grant Program (SHSGP) FY2023</b>		
Personnel Services		\$ -	Federal Portion	\$ 162,200
Operating Expenses		15,000	Match	-
Equipment		147,200		-
		<u>\$ 162,200</u>		<u>\$ 162,200</u>
<b>KC23-02-0330</b>	CAL-OES	<b>Child Advocacy Center Program</b>		
Personnel Services		\$ 235,338	Federal Portion	\$ 250,000
Operating Expenses		14,662	Match	-
Equipment		-		-
		<u>\$ 250,000</u>		<u>\$ 250,000</u>
<b>97.036</b>	CAL-OES	<b>FEMA Public Assistance-COVID</b>		
Personnel Services		\$ 4,553	Federal Portion	\$ 4,553
Operating Expenses		-	Match	-
Equipment		-		-
		<u>\$ 4,553</u>		<u>\$ 4,553</u>

**COUNTY OF RIVERSIDE, CALIFORNIA  
SUPPLEMENTAL SCHEDULE OF  
CALIFORNIA OFFICE OF EMERGENCY SERVICES (CalOES) GRANTS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2025**

<b>97.036</b>	CAL-OES	<b>FEMA Public Assistance-TS Hilary</b>	
Personnel Services		\$ 7,447	Federal Portion
Operating Expenses		31,487	Match
Equipment		-	
		<u>-</u>	<u>-</u>
		<u>\$ 38,934</u>	<u>\$ 29,200</u>
<b>97.042</b>	CAL-OES	<b>Emergency Management Performance Grant</b>	
Personnel Services		\$ 247,759	Federal Portion
Operating Expenses		572,658	Match
Equipment		-	
		<u>-</u>	<u>-</u>
		<u>\$ 820,417</u>	<u>\$ 696,496</u>
<b>97.067</b>	CAL-OES	<b>State Homeland Security Grant Program (SHSGP)</b>	
Personnel Services		\$ 800,522	Federal Portion
Operating Expenses		1,682,757	Match
Equipment		-	
		<u>-</u>	<u>-</u>
		<u>\$ 2,483,279</u>	<u>\$ 1,373,491</u>
	Total CalOES	8,904,917	7,661,474

**COUNTY OF RIVERSIDE, CALIFORNIA  
SUPPLEMENTAL PROGRAMS SCHEDULE FOR OFFICE ON AGING  
STATE DEPARTMENT OF AGING GRANTS  
FOR THE YEAR ENDED JUNE 30, 2025**

County Program Title	Assistance Listing No.	PASS-THROUGH ENTITY IDENTIFYING NO.	Federal		State		County Funded
			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>							
Supplemental Nutrition Assistance Program-Education (SNAP-Ed)	10.561	SP-2223-21	\$ 305,598	\$ -	\$ -	\$ -	\$ -
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>305,598</b>	<b>-</b>	<b>-</b>	<b>-</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 Exploitation	93.041	AAA-2425-21	29,304	17,734	-	-	-
Special Programs for the Aging - Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	93.042	2101CAOMC6-00,AAA-2425-21	63,661	63,661	-	-	-
Special Programs for the Aging - Title III, Part D-Disease Prevention and Health Promotion Services	93.043	AAA-2425-21	139,797	-	-	-	-
Special Programs for the Aging - Title III, Part B-Grants for Supportive Services and Senior Centers	93.044	AAA-2425-21,PH-2223-21	2,269,467	575,264	336,392	336,392	-
Special Programs for the Aging - Title III, Part C-Nutrition Services	93.045	AAA-2425-21	4,040,721	1,694,458	3,334,692	2,869,505	-
Subtotal - California Department of Aging Programs			6,542,950	2,351,117	3,671,084	3,205,897	-
National Family Caregiver Support, Title III, Part E	93.052	AAA-2425-21	1,059,968	123,767	-	-	-
Nutrition Service Incentive Program (NSIP)	93.053	AP-2324-21	299,764	299,764	-	-	-
Medicare Enrollment Assistance Program	93.071	MI-2324-21	213,972	192,226	-	-	-
State Health Insurance Assistance Program	93.324	H80CS28990, H8GCS47726	152,530	135,604	596,132	541,699	-
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>8,269,184</b>	<b>3,102,478</b>	<b>4,267,216</b>	<b>3,747,596</b>	<b>-</b>
<b>TOTAL CALIFORNIA STATE DEPARTMENT OF AGING (PASS-THROUGH AND DIRECT GRANTS)</b>			<b>8,574,782</b>	<b>3,102,478</b>	<b>4,267,216</b>	<b>3,747,596</b>	<b>-</b>
<b>NATIONAL SENIOR SERVICE CORPORATION</b>							
<i>Passed through Corporation for National and Community Service</i>							
Retired and Senior Volunteer Program	94.002	21SRICA004	53,656	-	-	-	-
<b>TOTAL NATIONAL SENIOR SERVICE CORPORATION</b>			<b>53,656</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Ombudsman State Programs	N/A		823,438	-	10,063,940	6,643,983	338,741
<b>TOTAL STATE DEPARTMENT OF AGING GRANTS</b>			<b>\$ 9,451,876</b>	<b>\$ 3,102,478</b>	<b>\$ 14,331,156</b>	<b>\$ 10,391,579</b>	<b>\$ 338,741</b>

**COMMUNITY ACTION PARTNERSHIP OF RIVERSIDE COUNTY  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES OF  
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT (CSD) GRANTS  
ESLIHEAP 23J-5731 EHA  
CONTRACT TERM: APRIL 15, 2023 THRU MAY 31, 2025**

	July 1 2023 through Dec 31 2023	Jan 1 2024 through June 30 2024	July 1 2024 through Dec 31 2024	Jan 1 2025 through June 30 2025	Cumulative Expense & Revenue	Total Reported Revenue & Expenses	Total Budget
<b>REVENUE</b>							
Grant Revenue-per GL	\$ -	\$ 715,098	\$ 396,388	\$ 409,641	\$ 1,521,127	\$ 1,521,127	\$ 1,522,402
Total Revenue:	<u>\$ -</u>	<u>\$ 715,098</u>	<u>\$ 396,388</u>	<u>\$ 409,641</u>	<u>\$ 1,521,127</u>	<u>\$ 1,521,127</u>	<u>\$ 1,522,402</u>
<b>EXPENDITURES</b>							
Assurance 16 Costs							
Assurance 16 Activities	\$ -	\$ 155,377	\$ 115,443	\$ 48,937	\$ 319,757	\$ 319,757	\$ 328,104
Administrative Cost	-	136,982	78,778	40,875	256,634	256,634	328,104
<i>Total Assurance 16 and Administrative Costs:</i>	-	292,359	194,221	89,812	576,391	576,391	656,208
Program Support Costs							
Intake	-	142,579	100,559	35,163	278,301	278,301	314,980
Outreach	-	119,214	49,532	24,487	193,233	193,233	196,862
Training & Technical Assistance	-	564	367	-	931	931	78,745
Program Services Costs							
Program Services and Program Costs	-	160,382	51,709	260,180	472,271	472,271	275,607
<i>Total Program Costs:</i>	-	422,739	202,167	319,830	944,736	944,736	866,194
Total Costs:	<u>\$ -</u>	<u>\$ 715,098</u>	<u>\$ 396,388</u>	<u>\$ 409,642</u>	<u>\$ 1,521,127</u>	<u>\$ 1,521,127</u>	<u>\$ 1,522,402</u>

**COMMUNITY ACTION PARTNERSHIP OF RIVERSIDE COUNTY  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES OF  
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT (CSD) GRANTS  
ESLIHEAP 23J-5731 WX  
CONTRACT TERM: APRIL 15, 2023 THRU MAY 31, 2025**

	July 1 2023 through Dec 31 2023	Jan 1 2024 through June 30 2024	July 1 2024 through Dec 31 2024	Jan 1 2025 through June 30 2025	Cumulative Expense & Revenue	Total Reported Revenue & Expenses	Total Budget
<b>REVENUE</b>							
Grant Revenue-per GL	\$ 40,948	\$ 339,100	\$ 433,552	\$ 826,147	\$ 1,639,746	\$ 1,639,746	\$ 1,640,518
Total Revenue:	<u>\$ 40,948</u>	<u>\$ 339,100</u>	<u>\$ 433,552</u>	<u>\$ 826,147</u>	<u>\$ 1,639,746</u>	<u>\$ 1,639,746</u>	<u>\$ 1,640,518</u>
<b>EXPENDITURES</b>							
WX Support Costs							
Intake	\$ 4,520	\$ 60,217	\$ 59,473	\$ 4,495	\$ 128,705	\$ 128,705	\$ 131,241
Outreach	5,687	51,244	9,817	13,867	80,616	80,616	82,026
Training & Technical Assistance	11	2,457	162	15,177	17,805	17,805	82,026
<i>Total Support Costs:</i>	<u>10,218</u>	<u>113,918</u>	<u>69,452</u>	<u>33,539</u>	<u>227,126</u>	<u>227,126</u>	<u>295,293</u>
WX Direct Program Costs							
WX Program Activities and Program Costs Total	<u>30,730</u>	<u>225,182</u>	<u>364,100</u>	<u>792,608</u>	<u>1,412,620</u>	<u>1,412,620</u>	<u>1,345,225</u>
<i>Total Program Costs:</i>	<u>30,730</u>	<u>225,182</u>	<u>364,100</u>	<u>792,608</u>	<u>1,412,620</u>	<u>1,412,620</u>	<u>1,345,225</u>
Total Costs:	<u>\$ 40,948</u>	<u>\$ 339,100</u>	<u>\$ 433,552</u>	<u>\$ 826,147</u>	<u>\$ 1,639,746</u>	<u>\$ 1,639,746</u>	<u>\$ 1,640,518</u>

**COMMUNITY ACTION PARTNERSHIP OF RIVERSIDE COUNTY  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES OF  
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT (CSD) GRANTS  
SLIHEAP 24Q-2576  
CONTRACT TERM: MAY 1, 2024 THRU MAY 31, 2025**

	July 1 2023 through Dec 31 2023	Jan 1 2024 through June 30 2024	July 1 2024 through Dec 31 2024	Jan 1 2025 through June 30 2025	Cumulative Expense & Revenue	Total Reported Revenue & Expenses	Total Budget
<b>REVENUE</b>							
Grant Revenue-per GL	\$ -	\$ -	\$ 73,056	\$ -	\$ 73,056	\$ 73,056	\$ 73,871
Total Revenue:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,056</u>	<u>\$ -</u>	<u>\$ 73,056</u>	<u>\$ 73,056</u>	<u>\$ 73,871</u>
<b>EXPENDITURES</b>							
Assurance 16 Costs							
Assurance 16 Activities	\$ -	\$ -	\$ 15,198	\$ -	\$ 15,198	\$ 15,198	\$ 15,717
Administrative Cost	-	-	13,540	-	13,540	13,540	15,717
<i>Total Assurance 16 and Administrative Costs:</i>	-	-	28,738	-	28,738	28,738	31,434
Program Support Costs							
Intake	-	-	22,325	-	22,325	22,325	22,633
Outreach	-	-	14,049	-	14,049	14,049	14,146
Training & Technical Assistance	-	-	-	-	-	-	5,658
Program Services Costs							
Program Services and Program Costs	-	-	7,944	-	7,944	7,944	-
<i>Total Program Costs:</i>	-	-	44,318	-	44,318	44,318	42,437
Total Costs:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,056</u>	<u>\$ -</u>	<u>\$ 73,056</u>	<u>\$ 73,056</u>	<u>\$ 73,871</u>

**COMMUNITY ACTION PARTNERSHIP OF RIVERSIDE COUNTY  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES OF  
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT (CSD) GRANTS  
LIHEAP 24B-2027 EHA  
CONTRACT TERM: NOVEMBER 1, 2023 THRU JUNE 30, 2025**

	July 1 2023 through Dec 31 2023	Jan 1 2024 through June 30 2024	July 1 2024 through Dec 31 2024	Jan 1 2025 through June 30 2025	Cumulative Expense & Revenue	Total Reported Revenue & Expenses	Total Budget
<b>REVENUE</b>							
Grant Revenue-per GL	\$ 74,741	\$ 1,630,964	\$ 1,566,737	\$ 20	\$ 3,272,462	\$ 3,272,462	\$ 3,272,555
Total Revenue:	<u>\$ 74,741</u>	<u>\$ 1,630,964</u>	<u>\$ 1,566,737</u>	<u>\$ 20</u>	<u>\$ 3,272,462</u>	<u>\$ 3,272,462</u>	<u>\$ 3,272,555</u>
<b>EXPENDITURES</b>							
Assurance 16 Costs							
Assurance 16 Activities	\$ 20,033	\$ 297,877	\$ 271,921	\$ -	\$ 589,831	\$ 589,831	\$ 706,123
Administrative Costs							
Administrative Cost	20,033	314,469	217,102	-	551,604	551,604	706,123
Total Assurance 16 and Administrative Costs:	<u>40,066</u>	<u>612,346</u>	<u>489,023</u>	<u>-</u>	<u>1,141,435</u>	<u>1,141,435</u>	<u>1,412,246</u>
Program Support Costs							
Intake	19,329	281,831	264,563	-	565,722	565,722	770,476
Outreach	15,346	226,740	162,021	-	404,108	404,108	481,548
Training & Technical Assistance	-	3,898	430	-	4,328	4,328	192,619
Program Services Costs							
Program Services and Program Costs	<u>-</u>	<u>506,149</u>	<u>650,700</u>	<u>20</u>	<u>1,156,869</u>	<u>1,156,869</u>	<u>415,666</u>
Total Program Costs:	<u>34,675</u>	<u>1,018,618</u>	<u>1,077,714</u>	<u>20</u>	<u>2,131,027</u>	<u>2,131,027</u>	<u>1,860,309</u>
Total Costs:	<u>\$ 74,741</u>	<u>\$ 1,630,964</u>	<u>\$ 1,566,737</u>	<u>\$ 20</u>	<u>\$ 3,272,462</u>	<u>\$ 3,272,462</u>	<u>\$ 3,272,555</u>

**COMMUNITY ACTION PARTNERSHIP OF RIVERSIDE COUNTY  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES OF  
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT (CSD) GRANTS  
LIHEAP 24B-2027 WX  
CONTRACT TERM: NOVEMBER 1, 2023 THRU JUNE 30, 2025**

	July 1 2023 through Dec 31 2023	Jan 1 2024 through June 30 2024	July 1 2024 through Dec 31 2024	Jan 1 2025 through June 30 2025	Cumulative Expense & Revenue	Total Reported Revenue & Expenses	Total Budget
<b>REVENUE</b>							
Grant Revenue-per GL	\$ 22,140	\$ 1,307,436	\$ 1,002,392	\$ 23,184	\$ 2,355,152	\$ 2,355,152	\$ 2,355,620
Total Revenue:	<u>\$ 22,140</u>	<u>\$ 1,307,436</u>	<u>\$ 1,002,392</u>	<u>\$ 23,184</u>	<u>\$ 2,355,152</u>	<u>\$ 2,355,152</u>	<u>\$ 2,355,620</u>
<b>EXPENDITURES</b>							
WX Support Costs							
Intake	\$ 8,189	\$ 91,952	\$ 86,377	\$ 1,009	\$ 187,526	\$ 187,526	\$ 188,450
Outreach	83	94,340	20,381	966	115,770	115,770	117,781
Training & Technical Assistance	-	24,445	75,516	11,423	111,384	111,384	117,781
Total Support Costs:	<u>8,272</u>	<u>210,737</u>	<u>182,274</u>	<u>13,398</u>	<u>414,680</u>	<u>414,680</u>	<u>424,012</u>
WX Direct Program Costs							
WX Program Activities and Program Costs Total	<u>13,868</u>	<u>1,096,699</u>	<u>820,118</u>	<u>9,786</u>	<u>1,940,472</u>	<u>1,940,472</u>	<u>1,931,608</u>
Total Program Costs:	<u>13,868</u>	<u>1,096,699</u>	<u>820,118</u>	<u>9,786</u>	<u>1,940,472</u>	<u>1,940,472</u>	<u>1,931,608</u>
Total Costs:	<u>\$ 22,140</u>	<u>\$ 1,307,436</u>	<u>\$ 1,002,392</u>	<u>\$ 23,184</u>	<u>\$ 2,355,152</u>	<u>\$ 2,355,152</u>	<u>\$ 2,355,620</u>

**COMMUNITY ACTION PARTNERSHIP OF RIVERSIDE COUNTY  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES OF  
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT (CSD) GRANTS  
DOE WX 22C-6021  
CONTRACT TERM: JULY 1, 2023 THRU JUNE 30, 2025**

	July 1 2023 through Dec 31 2023	Jan 1 2024 through June 30 2024	July 1 2024 through Dec 31 2024	Jan 1 2025 through June 30 2025	Cumulative Expense & Revenue	Total Reported Revenue & Expenses	Total Budget
<b>REVENUE</b>							
Grant Revenue-per GL	\$ -	\$ 24,145	\$ 11,304	\$ 87,483	\$ 122,933	\$ 122,933	\$ 351,404
Total Revenue:	<u>\$ -</u>	<u>\$ 24,145</u>	<u>\$ 11,304</u>	<u>\$ 87,483</u>	<u>\$ 122,933</u>	<u>\$ 122,933</u>	<u>\$ 351,404</u>
<b>EXPENDITURES</b>							
Administrative Costs							
Administrative Cost	\$ -	\$ 5,059	\$ 1,539	\$ 18,402	\$ 25,000	\$ 25,000	\$ 25,000
Administrative Out of State Travel	-	-	-	-	-	-	5,018
<i>Total Administrative Costs:</i>	-	5,059	1,539	18,402	25,000	25,000	30,018
Training & Technical Assistance							
Training & Technical Assistance	-	-	4,206	7,331	11,537	11,537	35,000
Out of State Travel	-	-	-	-	-	-	13,800
<i>Total Training and Technical Assistance:</i>	-	-	4,206	7,331	11,537	11,537	48,800
Program Costs Section 1							
Health and Safety Activities	-	-	-	-	-	-	24,586
<i>Total Program Costs Section 1:</i>	-	-	-	-	-	-	24,586
Program Costs Section 2							
Intake	-	8,793	2,453	3,754	15,000	15,000	15,000
Outreach	-	5,261	1,600	3,138	10,000	10,000	10,000
Direct Program Activities	-	-	-	46,166	46,165	46,165	200,000
General Operating Costs	-	-	-	8,000	8,000	8,000	8,000
Other Program Costs	-	5,032	1,506	692	7,231	7,231	-
Client Education	-	-	-	-	-	-	15,000
<i>Total Program Costs Section 2:</i>	-	19,086	5,559	61,750	86,396	86,396	248,000
<i>Total Program Costs:</i>	-	19,086	5,559	61,750	86,396	86,396	272,586
Total Costs:	<u>\$ -</u>	<u>\$ 24,145</u>	<u>\$ 11,304</u>	<u>\$ 87,483</u>	<u>\$ 122,933</u>	<u>\$ 122,933</u>	<u>\$ 351,404</u>

**COMMUNITY ACTION PARTNERSHIP OF RIVERSIDE COUNTY  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES OF  
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT (CSD) GRANTS  
CSD CONTRACT NO. CSBG 24F-3032  
FOR THE PERIOD: JAN 1, 2024 THRU APR 30, 2025**

	1-Jan-24 through 30- Jun-24	1-Jul-24 through 31-Dec-24	1-Jan-25 through 30-Jun-25	Total Reported Revenue & Expenses	YTD Expense & Revenue	Total Budget
<b>REVENUE</b>						
Grant Revenue-per GL	\$ 637,424	\$ 1,283,053	\$ 1,163,592	\$ 3,084,069	\$ 3,084,069	\$ 3,084,069
Total Revenue:	<u>\$ 637,424</u>	<u>\$ 1,283,053</u>	<u>\$ 1,163,592</u>	<u>\$ 3,084,069</u>	<u>\$ 3,084,069</u>	<u>\$ 3,084,069</u>
<b>EXPENDITURES</b>						
<b>ADMINISTRATIVE COSTS</b>						
Salaries & Wages	\$ 148,907	\$ 62,498	\$ 35,153	\$ 246,558	\$ 246,558	\$ 246,558
Fringe Benefits	81,558	38,283	25,659	145,500	145,500	145,500
Operating Expenses	70,824	248,690	123,883	443,397	443,397	443,397
Out of State Travel	-	5,250	-	5,250	5,250	5,250
Other Costs	1,744	22,131	16,617	40,492	40,492	40,492
<i>Total Admin Costs</i>	<u>303,033</u>	<u>376,852</u>	<u>201,312</u>	<u>881,197</u>	<u>881,197</u>	<u>881,197</u>
<b>PROGRAM COSTS</b>						
Salaries & Wages	144,012	450,663	332,785	927,460	927,460	927,460
Fringe Benefits	47,258	211,584	171,358	430,200	430,200	430,200
Operating Expenses	60,872	196,669	110,376	367,917	367,917	367,917
Out of State Travel	-	164	-	164	164	164
Sub Contractor Services	82,249	47,121	347,761	477,131	477,131	477,131
<i>Total Program Costs</i>	<u>334,391</u>	<u>906,201</u>	<u>962,280</u>	<u>2,202,872</u>	<u>2,202,872</u>	<u>2,202,872</u>
Total Costs:	<u>\$ 637,424</u>	<u>\$ 1,283,053</u>	<u>\$ 1,163,592</u>	<u>\$ 3,084,069</u>	<u>\$ 3,084,069</u>	<u>\$ 3,084,069</u>

**COMMUNITY ACTION PARTNERSHIP OF RIVERSIDE COUNTY  
 SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES OF  
 CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT (CSD) GRANTS  
 CSD CONTRACT NO. CSBG 24F-3032 DISCRETIONARY  
 FOR THE PERIOD: JAN 1, 2024 THRU APR 30, 2025**

	1-Jan-24 through 30- Jun-24	1-Jul-24 through 31-Dec-24	1-Jan-25 through 30-Jun-25	Total Reported Revenue & Expenses	YTD Expense & Revenue	Total Budget
<b>REVENUE</b>						
Grant Revenue-per GL	\$ -	\$ -	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
Total Revenue:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,000</u>	<u>\$ 26,000</u>	<u>\$ 26,000</u>	<u>\$ 26,000</u>
<b>EXPENDITURES</b>						
<u>ADMINISTRATIVE COSTS</u>						
<i>Total Admin Costs</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>PROGRAM COSTS</u>						
Sub Contractor Services	-	-	26,000	26,000	26,000	26,000
<i>Total Program Costs</i>	<u>-</u>	<u>-</u>	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>
Total Costs:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,000</u>	<u>\$ 26,000</u>	<u>\$ 26,000</u>	<u>\$ 26,000</u>