

COUNTY OF SANTA CRUZ
SINGLE AUDIT REPORT
FOR THE YEAR ENDED
JUNE 30, 2023

**COUNTY OF SANTA CRUZ
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2023**

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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**

To the Honorable Board of Supervisors
of the County of Santa Cruz, California
Santa Cruz, 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, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Santa Cruz (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 20, 2023.

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 the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive style and is positioned below the printed name of the firm.

Bakersfield, California
December 20, 2023

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Board of Supervisors
of the County of Santa Cruz, California
Santa Cruz, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Santa Cruz, 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.

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, 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 20, 2023, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 is 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 26, 2024

**COUNTY OF SANTA CRUZ
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

Federal Grantor/Program Title	Assistance Listing Number	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
Direct Programs				
Water and Waste Disposal Systems for Rural Communities	10.760	--	\$ -	\$ 24,550
Passed through California Department of Food and Agriculture				
Phytophthora Ramorum	10.025	22-0998-012-SF	-	64,577
Glassy-Winged Sharpshooter	10.025	21-0517-033-SF	-	33,227
Asian Citrus Psyllid (ACP)	10.025	22-0294-040-SF	-	48,166
Subtotal for 10.025			-	145,970
CalFRESH Employment and Training (CFET)	10.561	--	-	305,121
CalFRESH Enhanced	10.561	--	-	73,596
CalFRESH & Staff Development	10.561	--	-	8,068,158
Passed through California Department of Public Health				
Nutrition Education and Obesity Prevention	10.561	19-10334	15,955	367,211
Subtotal - SNAP Cluster			15,955	8,814,086
Passed through California Department of Education				
National School Lunch and Breakfast Program	10.555	44-3447-90003419-01	-	21,075
Subtotal - Child Nutrition Cluster			-	21,075
Total U.S. Department of Agriculture			15,955	9,005,681
U.S. Department of Housing and Urban Development				
Direct Programs				
Shelter Plus Care Consolidate (S+CC)	14.267	CA0234L9T082013 & 2114	-	21,993
HUD - 2021 CoC Planning Grant	14.267	--	-	120,805
HUD - 2020 Brommer PSH	14.267	--	-	3,995
HUD - 2021 Coc HMIS	14.267	--	-	66,166
HUD - 2021 CoC Coordinated Entry Expansion	14.267	--	-	220,774
Passed through California Department of Housing and Community Development				
Meaningful Answers to Chronic Homelessness (MATCH)	14.267	CA0231L9T082014, CA0231L9T082115	-	770,160
HUD - 2020 YHDP CES	14.267	--	-	(4,237)
HUD - 2021 YUDP CES	14.267	--	-	18,379
Subtotal for 14.267			-	1,218,035
HUD Emergency Solutions Grant Program	14.231	--	573,152	574,152
Passed through California Department of Housing and Community Development				
Community Development Block Grant	14.228	18-CDBG-12930	-	2,129
Community Development Block Grant	14.228	18-CDBG-12931	-	9,013
Community Development Block Grant	14.228	20-CDBG-CV2-3-00248	-	223,532
Community Development Block Grant	14.228	20-CDBG-CV2-3-00239	-	14,142
Community Development Block Grant	14.228	20-CDBG-CV2-3-00084	-	155,037
Community Development Block Grant	14.228	20-CDBG-CV2-3-00083	-	781,001
COVID-19 Community Development Block Grant - COVID Rfns Round 2&3	14.228	CDBGV2/3	-	775,587
Subtotal for 14.228			-	1,960,441
Home Investment Partnerships Program	14.239	19-HOME-14983	-	4,378
Total U.S. Department of Housing and Urban Development			573,152	3,757,006
U.S. Department of the Interior				
Passed through California Department of Parks and Recreation				
Fish and Wildlife Coordination Act Program	15.630	F21AC03203-00	-	1
Total U.S. Department of the Interior			-	1

See accompanying notes to the Schedule of Expenditures of Federal Awards.

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

Federal Grantor/Program Title	Assistance Listing Number	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Justice				
Direct Programs				
SSCO Sheriff's Quality Improvement Medical Examiner-Coroner Accredi Proj	16.560	--	-	62,781
Bulletproof Vest Partnership	16.607	--	-	11,327
Passed through California Emergency Management Agency				
Victim Witness Assistance Program	16.575	VW21400440	-	53,261
Victim Witness Assistance Program	16.575	VW22410440	-	318,837
Child Advocacy Center Program	16.575	KC22010441	-	33,185
Child Advocacy Center Program	16.575	KC21050440	-	117,838
County Victim Services Program	16.575	XC2104 0440	-	27,904
County Victim Services Program	16.575	XC2205 0440	-	56,676
Unserved/Underserved Victim Advocacy and Outreach Program	16.575	UV21060440	-	47,997
Subtotal for 16.575			-	655,698
Passed through California Board of State and Community Corrections				
Sheriff's Office SCCO - Residential Abuse Treatment (RSAT)	16.593	--	-	204,730
Title II Juvenile Delinquency Prevention and Intervention Grant Program	16.540	STAR	108,762	148,742
Title II Juvenile Delinquency Prevention and Intervention Grant Program - Round 2	16.540	STAR	136,169	156,535
Subtotal for 16.540			244,931	305,277
Edward Byrne Memorial Justice Assistance (Mental Health Training Grant)	16.738	0045-18-MH	-	24,104
School Safety Grant	16.738	--	-	38,532
DOJ SRF Enhancement Grant	16.738	20-0017P	-	1,824
Subtotal for 16.738			-	64,460
Total U.S. Department of Justice			244,931	1,304,273
U.S. Department of Labor				
Passed through California Department of Employment Development				
WIOA Cluster Programs				
Title I - A Adult Formula	17.258	--	386,936	1,202,582
WIOA Youth Activities - Title I Youth Formula	17.259	--	667,137	1,031,986
Library Workforce Partnership Initiative Grant	17.278	--	-	(19)
Title I-D Dislocated Worker Formula	17.278	--	384,555	864,662
Title I Rapid Response for RA & PGM - Business Retention Survey	17.278	--	3,425	421,839
Subtotal - WIOA Cluster			1,442,053	3,521,050
Total U.S. Department of Labor			1,442,053	3,521,050
U.S. Department of Transportation				
Passed through California Department of Transportation				
Highway Planning and Construction	20.205	BPMP-5936(107)	-	79
Highway Planning and Construction	20.205	BPMP-5936(117)	-	944
Highway Planning and Construction	20.205	BPMP-5936(119)	-	787
Highway Planning and Construction	20.205	BRLO-5936(061)	-	761
Highway Planning and Construction	20.205	BRLO-5936(086)	-	33,923
Highway Planning and Construction	20.205	BRLO-5936(091)	-	975
Highway Planning and Construction	20.205	BRLO-5936(092)	-	10,069
Highway Planning and Construction	20.205	BRLO-5936(093)	-	10,230
Highway Planning and Construction	20.205	BRLO-5936(095)	-	25,738
Highway Planning and Construction	20.205	BRLO-5936(097)	-	1,028
Highway Planning and Construction	20.205	BRLO-5936(112)	-	11,566
Highway Planning and Construction	20.205	BRLO-5936(127)	-	13,319
Highway Planning and Construction	20.205	BRLO-5936(132)	-	30,315
Highway Planning and Construction	20.205	BRLO-5936(134)	-	10,186
Highway Planning and Construction	20.205	ER-20E0-5936(010)	-	144
Highway Planning and Construction	20.205	ER-20E0-5936(011)	-	219
Highway Planning and Construction	20.205	ER-15J7-5936(144)	-	514,299
Highway Planning and Construction	20.205	ER-15J7-5936(071)	-	6,057
Highway Planning and Construction	20.205	ER-15J7-5936(020)	-	38,550

See accompanying notes to the Schedule of Expenditures of Federal Awards.

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

Federal Grantor/Program Title	Assistance Listing Number	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Transportation (Continued)				
Passed through California Department of Transportation (Continued)				
Highway Planning and Construction	20.205	ER-15J7-5936(016)	-	43,307
Highway Planning and Construction	20.205	ER-15J7-5936(013)	-	10,601
Highway Planning and Construction	20.205	ER-15J7-5936(070)	-	5,254
Highway Planning and Construction	20.205	ER-15J7-5936(140)	-	394,148
Highway Planning and Construction	20.205	ER-15J7-5936(074)	-	1,190,411
Highway Planning and Construction	20.205	ER-15J7-5936(043)	-	82,723
Highway Planning and Construction	20.205	ER-15J7-5936(018)	-	652,862
Highway Planning and Construction	20.205	ER-15J7-5936(015)	-	10,740
Highway Planning and Construction	20.205	ER-15J7-5936(045)	-	574
Highway Planning and Construction	20.205	ER-15J7-5936(138)	-	6,365
Highway Planning and Construction	20.205	ER-15J7-5936(049)	-	233,602
Highway Planning and Construction	20.205	ER-15J7-5936(018)	-	779
Highway Planning and Construction	20.205	ER-15J9-5936(006)	-	2,507
Highway Planning and Construction	20.205	ER-15J7-5936(012)	-	64,198
Highway Planning and Construction	20.205	ER-15J7-5936(014)	-	573
Highway Planning and Construction	20.205	ER-15J7-5936(047)	-	998
Highway Planning and Construction	20.205	ER-15J7-5936(021)	-	30,985
Highway Planning and Construction	20.205	ER-15J7-5936(045)	-	526
Highway Planning and Construction	20.205	ER-15J7-5936(006)	-	234,261
Highway Planning and Construction	20.205	ER-15J7-5936(005)	-	400,568
Highway Planning and Construction	20.205	ER-15J7-5936(009)	-	14,279
Highway Planning and Construction	20.205	ER-15J7-5936(051)	-	1,274
Highway Planning and Construction	20.205	ER-15J7-5936(048)	-	4,701
Highway Planning and Construction	20.205	ER-15J7-5936(061)	-	123,044
Highway Planning and Construction	20.205	ER-15J7-5936(067)	-	294,641
Highway Planning and Construction	20.205	ER-15J7-5936(074)	-	2,129
Highway Planning and Construction	20.205	ER-15J7-5936(052)	-	55,982
Highway Planning and Construction	20.205	ER-15J7-5936(004)	-	605,196
Highway Planning and Construction	20.205	ER-15J7-5936(010)	-	278,283
Highway Planning and Construction	20.205	ER-15J7-5936(044)	-	73,791
Highway Planning and Construction	20.205	ER-15J7-5936(069)	-	212,340
Highway Planning and Construction	20.205	ER-15J7-5936(149)	-	1,352
Highway Planning and Construction	20.205	ER-15J7-5936(011)	-	26,445
Highway Planning and Construction	20.205	ER-15J7-5936(007)	-	191,137
Highway Planning and Construction	20.205	ER-15J7-5936(050)	-	54,257
Highway Planning and Construction	20.205	ER-15J7-5936(126)	-	53,604
Highway Planning and Construction	20.205	ER-15J7-5936(073)	-	19,926
Highway Planning and Construction	20.205	ER-15J7-5936(222)	-	351
Highway Planning and Construction	20.205	ER-15J7-5936(019)	-	335
Highway Planning and Construction	20.205	ER-15J7-5936(017)	-	290,040
Highway Planning and Construction	20.205	ER-15J9-5936(097)	-	135,766
Highway Planning and Construction	20.205	ER-15J7-5936(008)	-	9,152
Highway Planning and Construction	20.205	ER-15J7-5936(125)	-	9,705
Highway Planning and Construction	20.205	ER-15J7-5936(141)	-	1,146
Highway Planning and Construction	20.205	ER-15J7-5936(072)	-	13,038
Highway Planning and Construction	20.205	ER-15J7-5936(119)	-	191
Highway Planning and Construction	20.205	ER-15J7-5936(155)	-	142
Highway Planning and Construction	20.205	ER-15J7-5936(147)	-	191
Highway Planning and Construction	20.205	ER-15J9-5936(104)	-	1,133
Highway Planning and Construction	20.205	ER-15J7-5936(017)	-	2,893
Highway Planning and Construction	20.205	ER-15J7-5936(065)	-	798
Highway Planning and Construction	20.205	ER-15J9-5936(065)	-	135
Highway Planning and Construction	20.205	ER-15J7-5936(053)	-	1,626
Highway Planning and Construction	20.205	ER-15J7-5936(046)	-	194,860
Highway Planning and Construction	20.205	ER-15J9-5936(062)	-	32
Highway Planning and Construction	20.205	ER-15J9-5936(067)	-	1,367
Highway Planning and Construction	20.205	ER-15J9-5936(069)	-	8,473
Highway Planning and Construction	20.205	ER-15J7-5936(066)	-	177,998
Highway Planning and Construction	20.205	ER-15J7-5936(145)	-	38,899
Highway Planning and Construction	20.205	ER-15J9-5936(035)	-	44,968
Highway Planning and Construction	20.205	ER-15J9-5936(008)	-	2,720
Highway Planning and Construction	20.205	ER-15J9-5936(061)	-	254
Highway Planning and Construction	20.205	ER-15J9-5936(040)	-	956
Highway Planning and Construction	20.205	ER-15J9-5936(058)	-	622
Highway Planning and Construction	20.205	ER-15J9-5936(070)	-	2,100
Highway Planning and Construction	20.205	ER-15J9-5936(066)	-	218

See accompanying notes to the Schedule of Expenditures of Federal Awards.

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

Federal Grantor/Program Title	Assistance Listing Number	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Transportation (Continued)				
Passed through California Department of Transportation (Continued)				
Highway Planning and Construction	20.205	ER-15J9-5936(056)	-	12,057
Highway Planning and Construction	20.205	ER-15J9-5936(056)	-	12,761
Highway Planning and Construction	20.205	ER-15J7-5936(076)	-	238,211
Highway Planning and Construction	20.205	ER-15J9-5936(005)	-	12,775
Highway Planning and Construction	20.205	ER-15J9-5936(073)	-	1,396
Highway Planning and Construction	20.205	ER-15J9-5936(007)	-	33,941
Highway Planning and Construction	20.205	ER-15J7-5936(143)	-	41,147
Highway Planning and Construction	20.205	ER-15J9-5936(099)	-	63
Highway Planning and Construction	20.205	ER-15J7-5936(068)	-	50,539
Highway Planning and Construction	20.205	ER-15J9-5936(037)	-	430
Highway Planning and Construction	20.205	ER-15J9-5936(077)	-	281
Highway Planning and Construction	20.205	ER-15J9-5936(078)	-	2,206
Highway Planning and Construction	20.205	ER-30R0-5936(003)	-	3,905
Highway Planning and Construction	20.205	ER-32D0-5936(002)	-	45
Highway Planning and Construction	20.205	ER-32D0-5936(003)	-	26
Highway Planning and Construction	20.205	ER-32D0-5936(006)	-	70
Highway Planning and Construction	20.205	ER-32D0-5936(011)	-	1,714
Highway Planning and Construction	20.205	ER-32D0-5936(014)	-	548
Highway Planning and Construction	20.205	ER-32L0-5936(002)	-	2,632
Highway Planning and Construction	20.205	ER-32L0-5936(004)	-	68
Highway Planning and Construction	20.205	ER-32L0-5936(005)	-	30,851
Highway Planning and Construction	20.205	ER-15J9(049)	-	32,828
Highway Planning and Construction	20.205	ER-32L0(199)	-	7,213
Highway Planning and Construction	20.205	ER-15J9(131)	-	574
Highway Planning and Construction	20.205	ER-32L0-5936(006)	-	22
Highway Planning and Construction	20.205	ER-32L0-5936(007)	-	1,071
Highway Planning and Construction	20.205	ER-32L0-5936(008)	-	50,410
Highway Planning and Construction	20.205	ER-32L0-5936(009)	-	2,843
Highway Planning and Construction	20.205	ER-32L0-5936(013)	-	9,153
Highway Planning and Construction	20.205	ER-32L0-5936(014)	-	98
Highway Planning and Construction	20.205	ER-32L0-5936(015)	-	441,456
Highway Planning and Construction	20.205	ER-32L0-5936(020)	-	1,035
Highway Planning and Construction	20.205	ER-32L0-5936(021)	-	213
Highway Planning and Construction	20.205	ER-32L0-5936(046)	-	305,756
Highway Planning and Construction	20.205	ER-32L0-5936(048)	-	2,244
Highway Planning and Construction	20.205	ER-32L0-5936(050)	-	126,737
Highway Planning and Construction	20.205	ER-32L0-5936(052)	-	9,425
Highway Planning and Construction	20.205	ER-32L0-5936(056)	-	5,992
Highway Planning and Construction	20.205	ER-32L0-5936(057)	-	177,022
Highway Planning and Construction	20.205	ER-32L0-5936(058)	-	461
Highway Planning and Construction	20.205	ER-32L0-5936(059)	-	1,194
Highway Planning and Construction	20.205	ER-32L0-5936(060)	-	209
Highway Planning and Construction	20.205	ER-32L0-5936(062)	-	43
Highway Planning and Construction	20.205	ER-32L0-5936(064)	-	92
Highway Planning and Construction	20.205	ER-32L0-5936(065)	-	133,211
Highway Planning and Construction	20.205	ER-32L0-5936(067)	-	277,940
Highway Planning and Construction	20.205	ER-32L0-5936(068)	-	193,210
Highway Planning and Construction	20.205	ER-32L0-5936(069)	-	228,661
Highway Planning and Construction	20.205	ER-32L0-5936(072)	-	2,032
Highway Planning and Construction	20.205	ER-32L0-5936(079)	-	78
Highway Planning and Construction	20.205	ER-32L0-5936(080)	-	10,761
Highway Planning and Construction	20.205	ER-32L0-5936(081)	-	56,959
Highway Planning and Construction	20.205	ER-32L0-5936(084)	-	76
Highway Planning and Construction	20.205	ER-32L0-5936(088)	-	557
Highway Planning and Construction	20.205	ER-32L0-5936(093)	-	355
Highway Planning and Construction	20.205	ER-32L0-5936(094)	-	16,399
Highway Planning and Construction	20.205	ER-32L0-5936(095)	-	450
Highway Planning and Construction	20.205	ER-32L0-5936(097)	-	231,334
Highway Planning and Construction	20.205	ER-32L0-5936(103)	-	404
Highway Planning and Construction	20.205	ER-32L0-5936(104)	-	5,449
Highway Planning and Construction	20.205	ER-32L0-5936(106)	-	145,957
Highway Planning and Construction	20.205	ER-32L0-5936(149)	-	81,924
Highway Planning and Construction	20.205	ER-32L0-5936(150)	-	95
Highway Planning and Construction	20.205	ER-32L0-5936(199)	-	144,575
Highway Planning and Construction	20.205	ER-32L0-5936(200)	-	105,147
Highway Planning and Construction	20.205	ER-32L0-5936(201)	-	217,954
Highway Planning and Construction	20.205	ER-32L0-5936(202)	-	423,771
Highway Planning and Construction	20.205	ER-32L0-5936(205)	-	227

See accompanying notes to the Schedule of Expenditures of Federal Awards.

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

Federal Grantor/Program Title	Assistance Listing Number	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Transportation (Continued)				
Passed through California Department of Transportation (Continued)				
Highway Planning and Construction	20.205	ER-32L0-5936(207)	-	314
Highway Planning and Construction	20.205	ER-32L0-5936(208)	-	241,926
Highway Planning and Construction	20.205	ER-32L0-5936(209)	-	105
Highway Planning and Construction	20.205	ER-32L0-5936(210)	-	325,393
Highway Planning and Construction	20.205	ER-32L0-5936(222)	-	39,745
Highway Planning and Construction	20.205	ER-32L0-5936(223)	-	17,561
Highway Planning and Construction	20.205	ER-32L0-5936(227)	-	52,224
Highway Planning and Construction	20.205	ER-32L0-5936(229)	-	3,297
Highway Planning and Construction	20.205	ER-32L0-5936(257)	-	1,552
Highway Planning and Construction	20.205	ER-32L0-5936(258)	-	5,973
Highway Planning and Construction	20.205	ER-32L0-5936(259)	-	92
Highway Planning and Construction	20.205	ER-32L0-5936(260)	-	1,251
Highway Planning and Construction	20.205	ER-32L0-5936(262)	-	4,549
Highway Planning and Construction	20.205	ER-32L0-5936(263)	-	7,035
Highway Planning and Construction	20.205	ER-32L0-5936(264)	-	2,059
Highway Planning and Construction	20.205	ER-32L0-5936(265)	-	5,103
Highway Planning and Construction	20.205	ER-32L0-5936(266)	-	1,039
Highway Planning and Construction	20.205	ER-32L0-5936(337)	-	154,368
Highway Planning and Construction	20.205	ER-32L0-5936(339)	-	112
Highway Planning and Construction	20.205	ER-32L0-5936(340)	-	112
Highway Planning and Construction	20.205	ER-32L0-5936(341)	-	369
Highway Planning and Construction	20.205	ER-32L0-5936(342)	-	112
Highway Planning and Construction	20.205	ER-32L0-5936(343)	-	112
Highway Planning and Construction	20.205	ER-32L0-5936(344)	-	355
Highway Planning and Construction	20.205	ER-32L0-5936(345)	-	1,603
Highway Planning and Construction	20.205	ER-32L0-5936(412)	-	112,590
Highway Planning and Construction	20.205	ER-32L0-5936(413)	-	84,082
Highway Planning and Construction	20.205	ER-32L0-5936(414)	-	2,294
Highway Planning and Construction	20.205	ER-32L0-5936(415)	-	4,026
Highway Planning and Construction	20.205	ER-32L0-5936(425)	-	692,882
Highway Planning and Construction	20.205	ER-32L0-5936(463)	-	110,661
Highway Planning and Construction	20.205	ER-40A0-5936(002)	-	47,008
Highway Planning and Construction	20.205	HSIPL-5936(135)	-	590
Highway Planning and Construction	20.205	HSIPL-5936(139)	-	26,889
Highway Planning and Construction	20.205	HSIPL-5936(140)	-	1,667
Subtotal for 20.205			-	12,875,994
Total U.S. Department of Transportation			-	12,875,994
U.S. National Highway Traffic Safety Administration				
Passed through California Office of Traffic Safety				
Pedestrian and Bicycle Safety Program	20.600	PS222026,PS23009	-	157,630
National Priority Safety Programs - Child Passenger Safety	20.616	OP22019,OP23007	-	55,252
Subtotal - Highway Safety Cluster			-	212,882
National Priority Safety Programs - Impacted Impaired Driving	20.608	DI22022	87,226	183,802
Total U.S. National Highway Traffic Safety Administration			87,226	396,684
U.S. Department of the Treasury				
Direct Programs				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	--	-	27,086,147
Emergency Rental Assistance (ERA)	21.023	20-ERAP-00008	-	134,143
Total U.S. Department of the Treasury			-	27,220,290

See accompanying notes to the Schedule of Expenditures of Federal Awards.

COUNTY OF SANTA CRUZ
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Program Title	Assistance Listing Number	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services				
Direct Programs				
Health Center Cluster	93.224	H80CS00048-21-00 & 04	1,674,290	2,852,721
COVID-19 Coronavirus Supplemental Funding for Health Centers	93.224	H8FCS41191-01-00	-	1,839,516
COVID-19 CARES Provider Relief Fund	93.224	CR-97828741579	-	3,054,991
COVID-19 FY2023 Expanding COVID-19 Vaccination	93.224	H8GCS48289-01-00 & 01	-	202,095
Subtotal - Health Center Program Cluster			<u>1,674,290</u>	<u>7,949,323</u>
Early Intervention Services	93.918	H76HA00153	12,735	414,312
Hub and Spoke State Opioid Response (SOR)	93.788	20-10308, 22-2046	-	685,249
State Targeted Response to the Opioid Crisis Grants	93.788	CA21MAT033-A1	-	13,713
State Targeted Response to the Opioid Crisis Grants	93.788	CA21MAT031	-	20,000
Subtotal for 93.788			<u>-</u>	<u>718,962</u>
Passed through California Department of Health Services				
In Home Support Services - Title XIX & Staff Development	93.778	--	-	3,604,932
Medi-Cal 50% & Staff Development	93.778	--	-	20,067,971
California Children's Services Admin - Medical	93.778	CCS Information Notice 21-04	-	384,508
Child Health and Disability Prevention (CHDP)	93.778	CHDP Program Letter No 21-01	-	237,525
Health Care Program for Children in Foster Care (HCPCFC)	93.778	CHDP Program Letter No 21-02	-	65,753
Health Care Program for Children in Foster Care - Psychotropic Med (PMM&O)	93.778	CHDP Program Letter No 21-02	-	21,951
Health Care Program for Children in Foster Care - Caseload Relief	93.778	CHDP Program Letter No 21-02	-	52,147
Medicaid Administrative Activities - Targeted Case Management	93.778	19-96022	-	5,841,322
Passed through California Department of Social Services				
Public Authority	93.778	--	-	2,182,282
Passed through the California Department of Mental Health				
Medical Assistance Program	93.778	--	-	3,155,928
Subtotal - Medicaid Cluster			<u>-</u>	<u>35,614,319</u>
Passed through California Department of Social Services				
Temporary Assistance for Needy Families				
CalWORKS - Assistance	93.558	--	-	9,876,641
Fraud Incentive - Assistance	93.558	--	-	12,066
Temporary Assistance for Needy Families - CalWorks Program and Staff Development	93.558	--	-	19,528,700
Temporary Assistance for Needy Families - EA - ER, ESC, CR	93.558	--	-	1,779,421
CALWIN	93.558	--	-	230,762
Subtotal for 93.558			<u>-</u>	<u>31,427,590</u>
RCA Refugee Assistance	93.566	--	-	55,228
Foster Care - Title IV-E				
Emergency Child Care Bridge	93.658	--	-	26,891
Foster Care - Assistance	93.658	--	-	971,542
Case Record Review	93.658	--	-	101,704
Child Welfare Services - CWS Title IV-E & Staff Development	93.658	--	-	498,226
Foster Parent Recruitment Retention and Support	93.658	--	-	34,117
Foster Care - Licensing Foster Family & Staff Development	93.658	--	-	17,412
Probation - CSEC (Pass Through)	93.658	--	-	323
Probation - CWS - IV-E & GHMV (Pass Through)	93.658	--	-	200,554
Probation - CWS - OIP (Pass Through)	93.658	--	-	203
Child Welfare Services - Group Home Monthly Visits	93.658	--	-	7,481
Foster Care - EA - FC Emergency Assistance	93.658	--	-	99,795
Resource Family Support	93.658	--	-	60,962
Child Family Team	93.658	--	-	130,167
Public Agency IV-E Pass-Through (SCCOE)	93.658	--	-	270,632
Family Preservation - DHS Title XIX	93.658	--	-	116,641
Child Welfare Services - CWS Title IV-E (DHS Title XIX)	93.658	--	-	5,264,614
Subtotal for 93.658			<u>-</u>	<u>7,801,264</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards.

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

Federal Grantor/Program Title	Assistance Listing Number	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services (Continued)				
Passed through California Department of Health Services				
Adoption Assistance				
Adoption Assistance - Assistance	93.659	--	-	4,994,978
Adoption Assistance - Other Public Assistance & Staff Development	93.659	--	-	588,162
Adoption Assistance - Social Services & Staff Development	93.659	--	-	225,514
Subtotal for 93.659			-	5,808,654
Passed through California Department of Health Services				
Child Welfare Services - Title XX				
Child Welfare Services - Title XX	93.667	--	-	228,611
Title XX-FC	93.667	--	-	17,936
Subtotal for 93.667			-	246,547
Promoting Safe and Stable Families - PSSF & Staff Development				
Promoting Safe and Stable Families - PSSF & Staff Development	93.556	--	-	150,368
Promoting Safe and Stable Families - PSSF Case Worker Visits	93.556	--	-	15,847
Subtotal for 93.556			-	166,215
Child Welfare Services - Title IV-B & Staff Development				
Child Welfare Services - Title IV-B & Staff Development	93.645	--	-	118,385
Independent Living Program & Staff Development				
Independent Living Program & Staff Development	93.674	--	-	65,129
Passed through California Department of Child Support Services				
Child Support Enforcement - Santa Cruz County				
Child Support Enforcement - Santa Cruz County	93.563	--	-	3,300,487
Child Support Enforcement - San Benito County	93.563	--	961,855	961,855
Subtotal for 93.563			961,855	4,262,342
Passed through California Department of Alcohol and Drug Programs				
Substance Abuse Prevention and Treatment Block Grant				
Substance Abuse Prevention and Treatment Block Grant	93.959	DHCS #17-94200 A01 & 17-94161 A01	1,398,827	1,883,021
COVID-19 Substance Abuse Block Grant - CRRSAA	93.959	DHCS #17-94200 A01 & 17-94161 A01	165,069	577,749
Substance Abuse Block Grant - FNL	93.959	230629	30,575	45,000
COVID-19 Substance Abuse Block Grant - ARPA	93.959	DHCS #17-94200 A01 & 17-94161 A01	205,898	303,292
Subtotal for 93.959			1,800,369	2,809,062
Passed through California Department of Health Services				
Adult Protective Services-Title XIX & Staff Development				
Adult Protective Services-Title XIX & Staff Development	93.569	--	-	2,232,452
California Children's Services Admin - Optional Targeted Low Income (OTLICP)				
California Children's Services Admin - Optional Targeted Low Income (OTLICP)	93.767	CCS Information Notice 20-02	-	48,271
Passed through the California Department of Mental Health				
Projects for Assistance in Transition from Homelessness (PATH)				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	68-0317191	42,164	42,164
Substance Abuse & Mental Health Services Administration (SAMHSA)				
DHHS SAMHSA, Healing the Streets	93.958	SM010005-17	78,244	407,922
	93.958	1H79SM085781-01	-	1,639,142
Subtotal for 93.958			78,244	2,047,064
DHHS SAMHSA, Building Hope & Safety-Santa Cruz				
DHHS SAMHSA, Building Hope & Safety-Santa Cruz	93.665	1H79FG000559-01	-	545,842
Passed through the California Department of Public Health				
Public Health Emergency Preparedness (PHEP)				
Public Health Emergency Preparedness (PHEP)	93.069	22-10685	-	215,692
California Personal Responsibilities Education Program (CA PREP)				
CA DHCS CCMU Program	93.092	21-10108	-	150,027
	93.092	21-10349	-	1,112,118
Subtotal for 93.092			-	1,262,145
Tuberculosis Prevention and Control				
Tuberculosis Prevention and Control	93.116	2244R-TA00,44U4U22,2244SPND00	-	28,890
Childhood Lead Poisoning Prevention Projects (CLPPP)				
Childhood Lead Poisoning Prevention Projects (CLPPP)	93.197	20-10548	-	85,553
Immunization Assistance				
Immunization Assistance	93.268	17-10350,A02 & A03	8,037	871,539

See accompanying notes to the Schedule of Expenditures of Federal Awards.

COUNTY OF SANTA CRUZ
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Program Title	Assistance Listing Number	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services (Continued)				
Passed through the California Department of Public Health (Continued)				
COVID-19 ELC Paycheck Protection Program and Health Care Enhancement Act of 2020	93.323	COVID-19ELC44	-	93,025
ELC Enhancing Detection Expansion Funding	93.323	COVID-19ELC102	-	5,433,600
Subtotal for 93.323			-	5,526,625
Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	WFD-044/1NU90TP922A74-01-00	-	197,143
COVID-19 CERI COVID-19 Health Disparities	93.391	CERI 21-23-36	-	49,050
Hospital Preparedness Program (HPP)	93.889	22-10685	-	120,955
COVID-19 Hospital Preparedness Program (HPP) Supplemental	93.889	COVID-19-4402	-	25,000
Subtotal for 93.889			-	145,955
HIV Care Program	93.917	18-10891	36,073	271,188
Maternal and Child Health Services Block Grant to the State	93.994	202144	-	336,730
STD DIS Workforce Development (DIS)	93.977	21-10587	-	343,727
Total U.S. Department of Health and Human Services			4,613,767	111,707,362
U.S. Department of Homeland Security				
Passed through California Office of Emergency Services (formerly Emergency Management Agency)				
Public Assistance Grants				
Disaster Grant - 2017 Storm Disaster Recovery	97.036	FEMA-4308-DR-CA	-	4,807
Disaster Grant - FEMA - General County ACTTC	97.036	087-00000	-	3,882,514
Disaster Grant - FEMA - General County	97.036	087-00000	-	4,443,345
Disaster Grant - FEMA - CSA'S	97.036	087-91052	-	589,820
Passed through Government Office of Emergency Services				
Public Assistance Grants				
21 High Frequency Communications Equipment Program	97.036	FH21 01 0440	-	59,627
COVID-19 21 Emergency Management Performance Grant - ARPA	97.036	2021-0014	-	62,042
21 Emergency Management Performance Grant	97.036	2021-0015	4,000	179,770
20 State Homeland Security Grant	97.036	2020-0095	78,763	140,322
Subtotal for 97.036			82,763	9,362,247
Total U.S. Department of Homeland Security			82,763	9,362,247
Total Expenditures of Federal Awards Excluding Prior Year Loans			\$ 7,059,847	\$ 179,150,588
<u>Prior Federal Loan Balances With a Continuing Compliance Requirement</u>				
U.S. Department of Housing and Urban Development				
Community Development Block Grant	14.228			\$ 102,919
Home Investment Partnerships Program	14.239			1,694,165
United States Department of Agriculture	10.760			4,310,000
Prior Federal Loan Balances with a Continuing Compliance Requirement				6,107,084
Total Expenditures of Federal Awards Including Loans				\$ 185,257,672

See accompanying notes to the Schedule of Expenditures of Federal Awards.

**COUNTY OF SANTA CRUZ
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 1 – REPORTING ENTITY

The County of Santa Cruz (County) was established by an act of the State Legislature of California in 1850 and is governed by a five-member elected Board of Supervisors (Board). The Board is responsible for the legislative and executive control of the County. The County provides various services on a countywide basis including law and justice, education, detention, social, health, hospital, fire protection, road construction, road maintenance, transportation, park and recreation facilities, elections and records, communications, planning, zoning, and tax collection.

The financial reporting entity consists of: (1) the County; (2) organizations for which the County is financially accountable; and (3) organizations for which the nature and significance of their relationship with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete. The following entities are component units of the County:

Blended Component Units

Santa Cruz Flood Control and Water Conservation District – Zone 7
Santa Cruz County Public Financing Authority

Discretely Presented Component Unit

Santa Cruz County Sanitation District

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

Consistent with the County's method of filing federal financial reports, the accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting.

A. Basis of Accounting

Funds received under the various grant programs have been recorded within the general, special revenue, and enterprise funds of the County. The County utilizes the modified accrual basis of accounting for the general fund and special revenue funds. The accrual basis of accounting is used for the enterprise funds. The accompanying Schedule of Expenditures of Federal Awards (Schedule) is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

B. Schedule of Expenditures of Federal Awards

The accompanying Schedule presents the activity of all Federal financial assistance programs of the County. Federal financial assistance received directly from Federal agencies as well as Federal financial assistance passed through from the State of California is included in the Schedule. The Schedule was prepared only from the accounts of various grant programs and, therefore, does not present the financial position or results of operations of the County.

C. Indirect Cost Rate

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

NOTE 3 – SUBRECIPIENTS

Of the federal expenditures presented in the Schedule, the County provided federal awards to subrecipients as follows:

Name of Program	Assistance Listing Number	Amount
Nutrition Education and Obesity Prevention (NEOP)	10.561	\$ 15,955
HUD Emergency Solutions Grant Program	14.231	573,152
Title II - Juvenile Delinquency Prevention & Intervention Grant Program	16.54	108,762
Title II - Juvenile Delinquency Prevention & Intervention Grant Program - Round 2	16.54	136,169
Title I-A Adult Formula	17.258	386,936
WIOA Youth Activities - Title I Youth Formula	17.259	667,137
Title I-D Dislocated Worker Formula	17.278	384,555
Title I Rapid Response for RA & PGM - Business Retention Survey	17.278	3,425
National Priority Safety Programs - Impacted Impaired Driving	20.608	87,226
Health Center Cluster	93.224	1,674,290
Early Intervention Services	93.918	12,735
Child Support Enforcement - San Benito County	93.563	961,855
Substance Abuse Prevention and Treatment Block Grant	93.959	1,398,827
Substance Abuse Block Grant - CRRSAA	93.959	165,069
Substance Abuse Block Grant - FNL	93.959	30,575
Substance Abuse Block Grant - ARPA	93.959	205,898
Projects for Assistance in Transition from Homelessness (PATH)	93.150	42,164
Substance Abuse & Mental Health Services Administration (SAMHSA)	93.958	78,244
Immunization Assistance	93.268	8,037
HIV Care Program	93.917	36,073
21 Emergency Management Performance Grant	97.036	4,000
20 State Homeland Security Grant	97.036	78,763
Total		\$ 7,059,847

NOTE 4 – PASS-THROUGH ENTITIES’ IDENTIFYING NUMBERS

When federal awards were received from a pass-through entity, the Schedule shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity.

NOTE 5 – LOANS OUTSTANDING

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

Assistance Listing Number	Federal Grantor	County Department Administering Loans	Outstanding Balance at June 30, 2022	Payments/ Forgiveness of Prior Year Existing Loans	Loan Balances Carried Forward from Prior Year	New Loans Expense Included in SEFA	Outstanding Balance at June 30, 2023
14.228	Community Development Block Grant (CDBG)	Planning	\$ 154,415	\$ (51,496)	\$ 102,919	\$ -	\$ 102,919
14.239	Home Investment Partnerships Program (HOME)	Planning	1,694,623	(458)	1,694,165	-	1,694,165
10.760	Water and Waste Disposal Systems for Rural Communities	Public Works	4,404,000	(94,000)	4,310,000	-	4,310,000
			<u>\$ 6,253,038</u>	<u>\$ (145,954)</u>	<u>\$ 6,107,084</u>	<u>\$ -</u>	<u>\$ 6,107,084</u>

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

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements:

Type of auditor's report issued	Unmodified	
Internal control over financial reporting:		
• Material weakness(es) identified?	___ yes	___ <u>x</u> no
• Significant deficiencies identified not considered to be material weaknesses?	___ yes	___ <u>x</u> no
Noncompliance material to financial statements noted?	___ yes	___ <u>x</u> no

Federal Awards:

Internal control over major programs:		
• Material weakness(es) identified?	___ yes	___ <u>x</u> no
• Significant deficiencies identified not considered to be material weaknesses?	___ yes	___ <u>x</u> 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?	___ yes	___ <u>x</u> no

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases
93.563	Child Support Enforcement
93.778	Medical Assistance Program

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 3,000,000
Auditee qualified as low-risk auditee?	___ <u>x</u> yes ___ no

SECTION II – FINANCIAL STATEMENT FINDINGS

None in current year.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None in current year.

**COUNTY OF SANTA CRUZ
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

None.