

**COUNTY OF SANTA CRUZ**  
**SINGLE AUDIT REPORT**  
**FOR THE YEAR ENDED**  
**JUNE 30, 2024**

**COUNTY OF SANTA CRUZ  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED JUNE 30, 2024**

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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, 2024, 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, 2024.

**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, flowing style.

Bakersfield, California  
December 20, 2024

**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, 2024. 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, 2024.

***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, 2024, 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, 2024, 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, 2025

**COUNTY OF SANTA CRUZ**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Federal Grantor/Program Title	Assistance Listing Number	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Agriculture</b>				
Direct Programs				
Water and Waste Disposal Systems for Rural Communities	10.760	--	\$ -	\$ 27,803
Emergency Watershed Protection Program	10.923	--	-	25,599
Passed through California Department of Food and Agriculture				
Phytophthora Ramorum	10.025	23-0413-010-SF	-	70,624
Glassy-Winged Sharpshooter	10.025	21-0517-033-SF	-	58,282
Asian Citrus Psyllid (ACP)	10.025	23-0026-017-SF	-	50,062
Subtotal for 10.025			-	178,968
CalFRESH Employment and Training (CFET)	10.561	--	-	258,813
CalFRESH Enhanced	10.561	--	-	135,677
CalFRESH & Staff Development	10.561	--	-	10,345,311
Subtotal - SNAP Cluster			-	10,739,801
Passed through California Department of Education				
National School Lunch and Breakfast Program	10.555	19-10334 A01, 23-10347	24,999	281,897
Subtotal - Child Nutrition Cluster			24,999	281,897
Total U.S. Department of Agriculture			24,999	11,254,068
<b>U.S. Department of Housing and Urban Development</b>				
Direct Programs				
Shelter Plus Care Consolidate (S+CC)	14.267	CA0234L9T082114, CA0234L9T082215	-	21,153
HUD - 2022 CoC Planning Grant	14.267	--	-	80,125
HUD - 2021 CoC Planning Grant	14.267	--	-	(4,886)
HUD - 2022 CoC HMIS	14.267	--	-	41,649
HUD - 2021 CoC HMIS	14.267	--	-	4,282
HUD - 2022 CoC Coordinated Entry Expansion	14.267	--	-	100,666
HUD - 2021 CoC Coordinated Entry Expansion	14.267	--	-	(171,241)
Passed through California Department of Housing and Community Development				
Meaningful Answers to Chronic Homelessness (MATCH)	14.267	CA0231L9T082215,	-	911,690
HUD - 2021 YUDP CES	14.267	CA0231L9T082316	-	(17,886)
Subtotal for 14.267			-	965,552
HUD Emergency Solutions Grant Program	14.231	--	27,000	28,893
Passed through California Department of Housing and Community Development				
Community Development Block Grant	14.228	18-CDBG-12930	-	3,413
Community Development Block Grant	14.228	20-CDBG-CV2-3-00248	-	53,360
Community Development Block Grant	14.228	20-CDBG-CV2-3-00239	-	1,826
Community Development Block Grant	14.228	20-CDBG-CV2-3-00084	-	76,610
Community Development Block Grant	14.228	20-CDBG-CV2-3-00083	-	561,044
Community Development Block Grant	14.228	21-CDBG-NH-20005	-	23,726
Community Development Block Grant	14.228	CDBG-non-housing 2021	21,816	21,816
COVID-19 Community Development Block Grant - COVID Rpts Round 2&3	14.228	CDBGV2/3	553,724	554,140
Subtotal for 14.228			575,540	1,295,935
Home Investment Partnerships Program	14.239	19-HOME-14983	-	669,477
Total U.S. Department of Housing and Urban Development			602,540	2,959,857
<b>U.S. Department of the Interior</b>				
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, 2024**

Federal Grantor/Program Title	Assistance Listing Number	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Justice</b>				
Direct Programs				
Criminal Alien Assistance Program	16.606	--	-	92,910
Bulletproof Vest Partnership	16.607	--	-	1,312
Passed through California Emergency Management Agency				
Victim Witness Assistance Program	16.575	VW21400440	-	162,609
Victim Witness Assistance Program	16.575	VW23420440	-	320,226
Child Advocacy Center Program	16.575	KC22010440	-	120,220
Child Advocacy Center Program	16.575	KC23020440	-	35,255
County Victim Services Program	16.575	XC23060440	-	59,305
County Victim Services Program	16.575	XC2205 0440	-	101,680
Violence Against Women Vertical Prosecution (VV) Program	16.575	VV23010440	-	15,145
Elder Abuse (XE) Program	16.575	XE23010440	-	4,564
Subtotal for 16.575			-	819,004
Passed through California Board of State and Community Corrections				
Sheriff's Office SCCO - Residential Abuse Treatment (RSAT)	16.593	--	254,919	295,736
Title II Juvenile Delinquency Prevention and Intervention Grant Program	16.540	STAR	-	
Title II Juvenile Delinquency Prevention and Intervention Grant Program - Round 2	16.540	STAR	274,729	319,460
Subtotal for 16.540			274,729	319,460
Edward Byrne Memorial Justice Assistance (Mental Health Training Grant)	16.738	0045-18-MH	-	24,965
School Safety Grant	16.738	--	272,455	387,363
Subtotal for 16.738			272,455	412,328
Total U.S. Department of Justice			802,103	1,940,750
<b>U.S. Department of Labor</b>				
Passed through California Department of Employment Development				
WIOA Cluster Programs				
Title I - A Adult Formula	17.258	--	304,027	1,108,975
WIOA Youth Activities - Title I Youth Formula	17.259	--	702,062	1,222,279
Title I-D Dislocated Worker Formula	17.278	--	294,651	779,557
Title I Rapid Response for RA & PGM - Business Retention Survey	17.278	--	984	239,394
Subtotal - WIOA Cluster			1,301,724	3,350,205
Total U.S. Department of Labor			1,301,724	3,350,205
<b>U.S. Department of Transportation</b>				
Passed through California Department of Transportation				
Highway Planning and Construction	20.205	BPMP-5936(107)	-	874
Highway Planning and Construction	20.205	BRLO-5936(061)	-	2,050
Highway Planning and Construction	20.205	BRLO-5936(086)	-	122,075
Highway Planning and Construction	20.205	BRLO-5936(091)	-	8,829
Highway Planning and Construction	20.205	BRLO-5936(092)	-	1,093
Highway Planning and Construction	20.205	BRLO-5936(095)	-	11,723
Highway Planning and Construction	20.205	BRLO-5936(096)	-	1,721
Highway Planning and Construction	20.205	BRLO-5936(097)	-	924
Highway Planning and Construction	20.205	BRLO-5936(112)	-	1,056
Highway Planning and Construction	20.205	BRLO-5936(127)	-	11,161
Highway Planning and Construction	20.205	BRLO-5936(132)	-	107,065
Highway Planning and Construction	20.205	BRLO-5936(134)	-	5,129
Highway Planning and Construction	20.205	BRLO-5936(046)	-	37,641
Highway Planning and Construction	20.205	HIPL-5936(150)	-	504,938
Highway Planning and Construction	20.205	ER-15J7-5936(144)	-	85,875
Highway Planning and Construction	20.205	ER-15J7-5936(071)	-	484,464
Highway Planning and Construction	20.205	ER-15J7-5936(020)	-	443,712
Highway Planning and Construction	20.205	ER-15J7-5936(016)	-	726,512
Highway Planning and Construction	20.205	ER-15J7-5936(013)	-	18,277

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, 2024**

Federal Grantor/Program Title	Assistance Listing Number	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Transportation (Continued)</b>				
Passed through California Department of Transportation (Continued)				
Highway Planning and Construction	20.205	ER-15J7-5936(070)	-	55,859
Highway Planning and Construction	20.205	ER-15J7-5936(140)	-	870,599
Highway Planning and Construction	20.205	ER-15J7-5936(074)	-	1,560,109
Highway Planning and Construction	20.205	ER-15J7-5936(043)	-	4,132
Highway Planning and Construction	20.205	ER-15J7-5936(018)	-	172,853
Highway Planning and Construction	20.205	ER-15J7-5936(015)	-	701,117
Highway Planning and Construction	20.205	ER-15J7-5936(045)	-	356
Highway Planning and Construction	20.205	ER-15J7-5936(138)	-	1,845
Highway Planning and Construction	20.205	ER-15J7-5936(049)	-	1,564,028
Highway Planning and Construction	20.205	ER-15J9-5936(006)	-	162,953
Highway Planning and Construction	20.205	ER-15J7-5936(014)	-	376,161
Highway Planning and Construction	20.205	ER-15J7-5936(047)	-	51,456
Highway Planning and Construction	20.205	ER-15J7-5936(021)	-	1,241,382
Highway Planning and Construction	20.205	ER-15J7-5936(006)	-	1,216,813
Highway Planning and Construction	20.205	ER-15J7-5936(005)	-	837,794
Highway Planning and Construction	20.205	ER-15J7-5936(009)	-	882,749
Highway Planning and Construction	20.205	ER-15J7-5936(051)	-	108,768
Highway Planning and Construction	20.205	ER-15J7-5936(048)	-	17,331
Highway Planning and Construction	20.205	ER-15J7-5936(067)	-	860,797
Highway Planning and Construction	20.205	ER-15J7-5936(004)	-	3,353,940
Highway Planning and Construction	20.205	ER-15J7-5936(010)	-	393,241
Highway Planning and Construction	20.205	ER-15J75936(044)	-	1,324,017
Highway Planning and Construction	20.205	ER-15J7-5936(069)	-	18,880
Highway Planning and Construction	20.205	ER-15J7-5936(149)	-	15,183
Highway Planning and Construction	20.205	ER-15J7-5936(011)	-	986,418
Highway Planning and Construction	20.205	ER-15J7-5936(007)	-	140,636
Highway Planning and Construction	20.205	ER-15J7-5936(073)	-	768
Highway Planning and Construction	20.205	ER-15J7-5936(019)	-	34,870
Highway Planning and Construction	20.205	ER-15J7-5936(017)	-	854,498
Highway Planning and Construction	20.205	ER-15J9-5936(097)	-	427,116
Highway Planning and Construction	20.205	ER-15J7-5936(008)	-	1,693
Highway Planning and Construction	20.205	ER-15J7-5936(125)	-	83,109
Highway Planning and Construction	20.205	ER-15J7-5936(141)	-	23,788
Highway Planning and Construction	20.205	ER-15J7(142)	-	1,952
Highway Planning and Construction	20.205	ER-15J9(060)	-	3,375
Highway Planning and Construction	20.205	ER-15J9(064)	-	50,568
Highway Planning and Construction	20.205	ER-15J9(036)	-	1,945
Highway Planning and Construction	20.205	ER-15J9(075)	-	85,309
Highway Planning and Construction	20.205	ER15J9(059)	-	205,402
Highway Planning and Construction	20.205	ER15J9(074)	-	4,044
Highway Planning and Construction	20.205	ER15J9(102)	-	836
Highway Planning and Construction	20.205	ER15J9(076)	-	132,939
Highway Planning and Construction	20.205	ER15J9(100)	-	4,474
Highway Planning and Construction	20.205	ER15J9(068)	-	143,926
Highway Planning and Construction	20.205	ER15J7(146)	-	67,201
Highway Planning and Construction	20.205	ER15J7(150)	-	17,387
Highway Planning and Construction	20.205	ER-15J7-5936(119)	-	794
Highway Planning and Construction	20.205	ER-15J7-5936(155)	-	193
Highway Planning and Construction	20.205	ER-15J7-5936(147)	-	354,678
Highway Planning and Construction	20.205	ER-15J9-5936(104)	-	4,941
Highway Planning and Construction	20.205	ER-15J7-5936(065)	-	558
Highway Planning and Construction	20.205	ER-15J9-5936(065)	-	69,668
Highway Planning and Construction	20.205	ER-15J7-5936(053)	-	116,840
Highway Planning and Construction	20.205	ER-15J7-5936(046)	-	23,497
Highway Planning and Construction	20.205	ER-15J9-5936(062)	-	2,286
Highway Planning and Construction	20.205	ER-15J9-5936(067)	-	2,515
Highway Planning and Construction	20.205	ER-15J9-5936(069)	-	781
Highway Planning and Construction	20.205	ER-15J7-5936(066)	-	47,423
Highway Planning and Construction	20.205	ER-15J7-5936(145)	-	10,076
Highway Planning and Construction	20.205	ER-15J9-5936(035)	-	3,618,836
Highway Planning and Construction	20.205	ER-15J9-5936(008)	-	277,573
Highway Planning and Construction	20.205	ER-15J9-5936(061)	-	13,405
Highway Planning and Construction	20.205	ER-15J9-5936(040)	-	135,599
Highway Planning and Construction	20.205	ER-15J9-5936(058)	-	697
Highway Planning and Construction	20.205	ER-15J9-5936(070)	-	5,463
Highway Planning and Construction	20.205	ER-15J9-5936(066)	-	25,018

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, 2024**

Federal Grantor/Program Title	Assistance Listing Number	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Transportation (Continued)</b>				
Passed through California Department of Transportation (Continued)				
Highway Planning and Construction	20.205	ER-15J9-5936(056)	-	683,438
Highway Planning and Construction	20.205	ER-15J9-5936(056)	-	724,014
Highway Planning and Construction	20.205	ER-15J7-5936(076)	-	51,314
Highway Planning and Construction	20.205	ER-15J9-5936(005)	-	725,137
Highway Planning and Construction	20.205	ER-15J9-5936(073)	-	7,764
Highway Planning and Construction	20.205	ER-15J9-5936(007)	-	1,922,200
Highway Planning and Construction	20.205	ER-15J7-5936(143)	-	810,769
Highway Planning and Construction	20.205	ER-15J9-5936(099)	-	55,662
Highway Planning and Construction	20.205	ER-15J9-5936(037)	-	67,262
Highway Planning and Construction	20.205	ER-15J9-5936(077)	-	467,346
Highway Planning and Construction	20.205	ER-15J9-5936(078)	-	2,265
Highway Planning and Construction	20.205	ER-30R0-5936(003)	-	3,424
Highway Planning and Construction	20.205	ER-32D0-5936(006)	-	3,531
Highway Planning and Construction	20.205	ER-32D0-5936(014)	-	1,234
Highway Planning and Construction	20.205	ER-32L0-5936(002)	-	2,099
Highway Planning and Construction	20.205	ER-32L0-5936(005)	-	1,394
Highway Planning and Construction	20.205	ER-15J9(131)	-	5,082
Highway Planning and Construction	20.205	ER-32L0-5936(007)	-	51
Highway Planning and Construction	20.205	ER-32L0-5936(008)	-	22,085
Highway Planning and Construction	20.205	ER-32L0-5936(009)	-	797
Highway Planning and Construction	20.205	ER-32L0-5936(013)	-	8,399
Highway Planning and Construction	20.205	ER-32L0-5936(014)	-	139
Highway Planning and Construction	20.205	ER-32L0-5936(015)	-	250
Highway Planning and Construction	20.205	ER-32L0-5936(020)	-	171
Highway Planning and Construction	20.205	ER-32L0-5936(021)	-	51
Highway Planning and Construction	20.205	ER-32L0-5936(046)	-	561
Highway Planning and Construction	20.205	ER-32L0-5936(057)	-	584
Highway Planning and Construction	20.205	ER-32L0-5936(058)	-	105
Highway Planning and Construction	20.205	ER-32L0-5936(059)	-	12,551
Highway Planning and Construction	20.205	ER-32L0-5936(062)	-	105
Highway Planning and Construction	20.205	ER-32L0-5936(064)	-	213
Highway Planning and Construction	20.205	ER-32L0-5936(065)	-	439,242
Highway Planning and Construction	20.205	ER-32L0-5936(067)	-	844,180
Highway Planning and Construction	20.205	ER-32L0-5936(068)	-	279
Highway Planning and Construction	20.205	ER-32L0-5936(069)	-	509,405
Highway Planning and Construction	20.205	ER-32L0-5936(079)	-	697
Highway Planning and Construction	20.205	ER-32L0-5936(084)	-	51
Highway Planning and Construction	20.205	ER-32L0-5936(093)	-	1,649
Highway Planning and Construction	20.205	ER-32L0-5936(094)	-	14,775
Highway Planning and Construction	20.205	ER-32L0-5936(095)	-	1,361
Highway Planning and Construction	20.205	ER-32L0-5936(097)	-	909,446
Highway Planning and Construction	20.205	ER-32L0-5936(103)	-	85
Highway Planning and Construction	20.205	ER-32L0-5936(106)	-	461,807
Highway Planning and Construction	20.205	ER-32L0-5936(149)	-	270,383
Highway Planning and Construction	20.205	ER-32L0-5936(199)	-	18,342
Highway Planning and Construction	20.205	ER-32L0-5936(200)	-	741
Highway Planning and Construction	20.205	ER-32L0-5936(201)	-	5,049
Highway Planning and Construction	20.205	ER-32L0-5936(202)	-	3,778
Highway Planning and Construction	20.205	ER-32L0-5936(205)	-	4,318
Highway Planning and Construction	20.205	ER-32L0-5936(207)	-	51
Highway Planning and Construction	20.205	ER-32L0-5936(208)	-	561
Highway Planning and Construction	20.205	ER-32L0-5936(222)	-	200,449
Highway Planning and Construction	20.205	ER-32L0-5936(223)	-	23,239
Highway Planning and Construction	20.205	ER-32L0-5936(227)	-	741
Highway Planning and Construction	20.205	ER-32L0-5936(229)	-	418
Highway Planning and Construction	20.205	ER-32L0-5936(259)	-	438
Highway Planning and Construction	20.205	ER-32L0-5936(260)	-	1,650
Highway Planning and Construction	20.205	ER-32L0-5936(262)	-	1,805
Highway Planning and Construction	20.205	ER-32L0-5936(263)	-	26
Highway Planning and Construction	20.205	ER-32L0-5936(264)	-	2,929
Highway Planning and Construction	20.205	ER-32L0-5936(337)	-	612,732
Highway Planning and Construction	20.205	ER-32L0-5936(341)	-	468
Highway Planning and Construction	20.205	ER-32L0-5936(342)	-	8
Highway Planning and Construction	20.205	ER-32L0-5936(345)	-	630
Highway Planning and Construction	20.205	ER-32L0-5936(413)	-	307
Highway Planning and Construction	20.205	ER-32L0-5936(414)	-	279
Highway Planning and Construction	20.205	ER-32L0-5936(425)	-	4,960
Highway Planning and Construction	20.205	ER-32L0-5936(463)	-	801
Highway Planning and Construction	20.205	ER-40A0-5936(002)	-	540,426
Highway Planning and Construction	20.205	HSIPL-5936(135)	-	16,631
Highway Planning and Construction	20.205	HSIPL-5936(139)	-	510,234
Highway Planning and Construction	20.205	HSIPL-5936(140)	-	10,428
Subtotal for 20.205			-	37,346,373
Total U.S. Department of Transportation			-	37,346,373

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, 2024**

Federal Grantor/Program Title	Federal CFDA Number	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. National Highway Traffic Safety Administration</b>				
Passed through California Office of Traffic Safety Pedestrian and Bicycle Safety Program	20.600	PS222026,PS23009	39,312	227,230
National Priority Safety Programs - Child Passenger Safety	20.616	OP22019,OP23007	-	76,749
Subtotal - Highway Safety Cluster			39,312	303,979
National Priority Safety Programs - Impacted Impaired Driving	20.608	DI22022	75,327	172,463
Total U.S. National Highway Traffic Safety Administration			114,639	476,442
<b>U.S. Department of the Treasury</b>				
Direct Programs				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	--	8,369,879	19,029,879
Passed through California Department of Finance				
Total U.S. Department of the Treasury			8,369,879	19,029,879
<b>U.S. Department of Health and Human Services</b>				
Direct Programs				
Health Center Cluster	93.224	H80CS00048-22-00 & 03,	653,709	2,852,721
Health Center Program	93.224	H80CS00048-23-00, 03 & 04 H80CS00048-23-05	-	478
Subtotal for 93.224			653,709	2,853,199
Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Cer	93.527	H8LCS51320-01-00	-	49,219
Subtotal - Health Center Program Cluster			653,709	2,902,418
Early Intervention Services	93.918	H76HA00153-32-00 & 01, H76HA00153-33-00, 01, 02 & 03	21,225	402,271
Hub and Spoke State Opioid Response (SOR)	93.788	22-2046	-	864,254
State Targeted Response to the Opioid Crisis Grants	93.788	CA23MAT023	-	13,650
Addiction Treatment Starts Here: Primary Care Program	93.788	TC2104-098809	-	5,000
Subtotal for 93.788			-	882,904
Passed through California Department of Health Services				
In Home Support Services - Title XIX & Staff Development	93.778	--	-	3,777,613
Medi-Cal 50% & Staff Development	93.778	--	-	22,445,369
California Children's Services Admin - Medical	93.778	CCS Information Notice 23-05	-	437,608
Child Health and Disability Prevention (CHDP)	93.778	CHDP Program Letter No 23-01	-	217,905
Health Care Program for Children in Foster Care (HCPFCFC)	93.778	CHDP Program Letter No 23-01	-	70,271
Health Care Program for Children in Foster Care - Psychotropic Med (PMM&O)	93.778	CHDP Program Letter No 23-01	-	18,047
Health Care Program for Children in Foster Care - Caseload Relief	93.778	CHDP Program Letter No 23-01	-	38,276
California Advancing and Innovating Medi-Cal PATH Round 3	93.778	9990711 CalAIM PATH rd 3	-	7,563
Medicaid Administrative Activities - Targeted Case Management	93.778	19-96022	-	10,268,199
Passed through California Department of Social Services				
Public Authority	93.778	--	-	2,249,907
Passed through the California Department of Mental Health				
Medical Assistance Program	93.778	--	-	1,701,806
Medical Assistance Program - Medi-Cal Administrative Activities (MAA)	93.778	--	12,992	619,811
Subtotal - Medicaid Cluster			12,992	41,852,375
Passed through California Department of Social Services				
Temporary Assistance for Needy Families				
CalWORKS - Assistance	93.558	--	-	9,956,339
Fraud Incentive - Assistance	93.558	--	-	19,617
Temporary Assistance for Needy Families - CalWorks Program and Staff Development	93.558	--	-	19,258,042
Temporary Assistance for Needy Families - EA - ER, ESC, CR	93.558	--	-	1,444,686
CALWIN	93.558	--	-	254,012
Subtotal for 93.558			-	30,932,696
RCA Refugee Assistance	93.566	--	-	64,655
Foster Care - Title IV-E				
Emergency Child Care Bridge	93.658	--	-	28,091
Foster Care - Assistance	93.658	--	-	774,203
Foster Care - Title IV-E - AB2129	93.658	--	-	26,434
Case Record Review	93.658	--	-	107,983
Child Welfare Services - CWS Title IV-E & Staff Development	93.658	--	-	761,577
Foster Care - Licensing Foster Family & Staff Development	93.658	--	-	19,425
Probation - CSEC (Pass Through)	93.658	--	-	1,500
Probation - CWS - IV-E & GHMV (Pass Through)	93.658	--	-	185,391
Probation - CFT CPD	93.658	--	-	901
Probation - Group Home CPD	93.658	--	-	5,611
Probation - CWS - OIP (Pass Through)	93.658	--	-	107
Child Welfare Services - Group Home Monthly Visits	93.658	--	-	1,356
Foster Care - EA - FC Emergency Assistance	93.658	--	-	173,850
Resource Family Support	93.658	--	-	43,763
Child Family Team	93.658	--	-	158,748
LOC PROTOCOL CPD	93.658	--	-	140
Public Agency IV-E Pass-Through (SCCOE)	93.658	--	-	262,849
Family Preservation - DHS Title XIX	93.658	--	-	110,179
Child Welfare Services - CARES Implementation	93.658	--	-	2,077
Child Welfare Services - CMS Data Clean-Up	93.658	--	-	134
Child Welfare Services - CWS Title IV-E (DHS Title XIX)	93.658	--	-	6,124,898
Subtotal for 93.658			-	8,789,217

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, 2024**

Federal Grantor/Program Title	Assistance Listing Number	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Health and Human Services (Continued)</b>				
Passed through California Department of Health Services				
Adoption Assistance				
Adoption Assistance - Assistance	93.659	--	-	4,482,194
Adoption Assistance - Other Public Assistance & Staff Development	93.659	--	-	588,477
STAP	93.659		-	10,094
Adoption Assistance - Social Services & Staff Development	93.659	--	-	226,514
Subtotal for 93.659			-	5,307,279
Passed through California Department of Health Services				
Child Welfare Services - Title XX	93.667	--	-	210,648
Title XX-FC	93.667	--	-	2,232
Subtotal for 93.667			-	212,880
Promoting Safe and Stable Families - PSSF & Staff Development	93.556	--	-	131,289
Family First Transition	93.556	--	-	25,000
Promoting Safe and Stable Families - PSSF Case Worker Visits	93.556	--	-	15,505
Subtotal for 93.556			-	171,794
Child Welfare Services - Title IV-B & Staff Development	93.645	--	-	125,618
Independent Living Program & Staff Development	93.674	--	-	118,539
Passed through California Department of Child Support Services				
Child Support Enforcement - Santa Cruz County	93.563	--	-	3,149,050
Child Support Enforcement - San Benito County	93.563	--	684,033	684,033
Subtotal for 93.563			684,033	3,833,083
Passed through California Department of Alcohol and Drug Programs				
Substance Abuse Prevention and Treatment Block Grant	93.959	DHCS #17-94200 A01 & 17-94161 A01	1,343,732	1,883,021
Substance Abuse Block Grant - FNL	93.959	230629	-	24,895
COVID-19 Substance Abuse Block Grant - ARPA	93.959	DHCS #17-94200 A01 & 17-94161 A01	94,073	230,160
Subtotal for 93.959			1,437,805	2,138,076
Passed through California Department of Health Services				
Adult Protective Services-Title XIX & Staff Development	93.569	--	-	2,385,224
California Children's Services Admin - Optional Targeted Low Income (OTLIP)	93.767	CCS Information Notice 23-05	-	62,305
Passed through the California Department of Mental Health				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	68-0317191	76,605	76,605
Substance Abuse & Mental Health Services Administration (SAMHSA)	93.958	SM010005-17	232,170	390,316
CA DHCS CCMU Program	93.958	21-10349	-	166,667
DHHS SAMHSA, Healing the Streets	93.958	1H79SM085781-01	-	791,802
Subtotal for 93.958			232,170	1,348,785
CA DHCS CCMU Program	93.959	21-10349	37,633	749,819
DHHS SAMHSA, Building Hope & Safety-Santa Cruz	93.665	1H79FG000559-01	-	23,354
Passed through the California Department of Public Health				
Public Health Emergency Preparedness (PHEP)	93.069	22-10685	-	261,367
California Personal Responsibilities Education Program (CA PREP)	93.092	21-10108	-	150,027
Subtotal for 93.092			-	150,027
Tuberculosis Prevention and Control	93.116	2244R-TA00,44U4U22,2244SPND00	-	18,709
Childhood Lead Poisoning Prevention Projects (CLPPP)	93.197	23-10282	-	133,949
Immunization Assistance	93.268	22-11082	50,000	869,698

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, 2024**

Federal Grantor/Program Title	Assistance Listing Number	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Health and Human Services (Continued)</b>				
Passed through the California Department of Public Health (Continued)				
ELC Enhancing Detection Expansion Funding	93.323	COVID-19ELC102	-	4,550,748
Subtotal for 93.323			-	4,550,748
Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	WFD-044/1NU90TP922A74-01-00	-	399,521
COVID-19 CERl COVID-19 Health Disparities	93.391	CERI 21-23-36	-	93,578
Hospital Preparedness Program (HPP)	93.889	22-10685	-	199,799
Subtotal for 93.889			-	199,799
HIV Care Program	93.917	18-10891, 23-10985	24,686	173,380
Maternal and Child Health Services Block Grant to the State	93.994	202344	-	352,256
STD DIS Workforce Development (DIS)	93.977	21-10587	-	66,063
Total U.S. Department of Health and Human Services			3,230,858	109,648,992
<b>U.S. Department of Homeland Security</b>				
Passed through Governor's Office of Homeland Security				
State Domestic Preparedness Equipment Support Program				
Emergency Management Performance Grant - FY2022	97.042	2022-0005	8,000	192,239
Subtotal			8,000	192,239
20 State Homeland Security Grant Program	97.067	2020-0095	48,868	241,211
21 State Homeland Security Grant Program	97.067	2021-0081	18,364	293,541
22 State Homeland Security Grant Program	97.067	2022-0043	23,455	23,455
23 State Homeland Security Grant Program	97.067	2023-0042	24,975	24,975
Subtotal			115,662	583,182
Passed through California Office of Emergency Services (formerly Emergency Management Agency)				
Public Assistance Grants				
Disaster Grant - FEMA - General County ACTTC	97.036	087-00000	-	22,565,782
Disaster Grant - FEMA - General County	97.036	087-00000	-	2,380,417
Disaster Grant - FEMA - CSA'S	97.036	087-91052	-	711,851
Passed through Government Office of Emergency Services				
Public Assistance Grants				
21 High Frequency Communications Equipment Program	97.036	FH21 01 0440	-	52,240
Subtotal for 97.036			-	25,710,290
Total U.S. Department of Homeland Security			123,662	26,485,711
Total Expenditures of Federal Awards Excluding Prior Year Loans			\$ 14,570,404	\$ 212,492,278
<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			1,382,165
United States Department of Agriculture	10.760			4,215,000
Prior Federal Loan Balances with a Continuing Compliance Requirement				5,700,084
Total Expenditures of Federal Awards Including Loans				\$ 218,192,362

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, 2024**

**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	\$ 24,999
HUD Emergency Solutions Grant Program	14.231	27,000
Community Development Block Grant	14.228	21,816
Community Development Block Grant-Covid Rspns Rnd 2&3	14.228	553,724
Title II - Juvenile Delinquency Prevention & Intervention Grant Program - Round 2	16.54	274,729
Sheriff's Office SCCO - Residential Abuse Treatment (RSAT)	16.593	254,919
School Safety Grant	16.738	272,455
Title I-A Adult Formula	17.258	304,027
WIOA Youth Activities - Title I Youth Formula	17.259	702,062
Title I-D Dislocated Worker Formula	17.278	294,651
Title I Rapid Response for RA & PGM - Business Retention Survey	17.278	984
Pedestrian and Bicycle Safety Program	20.600	39,312
National Priority Safety Programs - Impacted Impaired Driving	20.608	75,327
Homekey (HK), Round 2 - Veterans Village	21.027	5,643,253
Homekey (HK), Round 2 - 801 River ST	21.027	2,170,000
Homekey (HK), Round 2 - Veterans Village	21.027	556,626
Health Center Cluster	93.224	653,709
Early Intervention Services	93.918	21,225
Child Support Enforcement - San Benito County	93.563	684,033
Medical Assistance Program - Medi-Cal Administrative Activities (MAA)	93.778	12,992
Substance Abuse Prevention and Treatment Block Grant	93.959	1,343,732
Substance Abuse Block Grant - ARPA	93.959	94,073
Substance Abuse Block Grant - CCMU	93.959	37,633
Projects for Assistance in Transition from Homelessness (PATH)	93.150	76,605
Substance Abuse & Mental Health Services Administration (SAMHSA)	93.958	232,170
Immunization Assistance	93.268	50,000
HIV Care Program	93.917	24,686
Emergency Management Performance Grant - FY 2022	97.042	8,000
20 State Homeland Security Grant Program	97.067	48,868
21 State Homeland Security Grant Program	97.067	18,364
22 State Homeland Security Grant Program	97.067	23,455
23 State Homeland Security Grant Program	97.067	24,975
Total		<u>\$ 14,570,404</u>

**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, 2024:

Assistance Listing Number	Federal Grantor	County Department Administering Loans	Outstanding Balance at June 30, 2023	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, 2024
14.228	Community Development Block Grant (CDBG)	Planning	\$ 102,919	\$ -	\$ 102,919	\$ -	\$ 102,919
14.239	Home Investment Partnerships Program (HOME)	Planning	1,694,165	(312,000)	1,382,165	-	1,382,165
10.760	Water and Waste Disposal Systems for Rural Communities	Public Works	4,310,000	(95,000)	4,215,000	-	4,215,000
			<u>\$ 6,107,084</u>	<u>\$ (407,000)</u>	<u>\$ 5,700,084</u>	<u>\$ -</u>	<u>\$ 5,700,084</u>

**COUNTY OF SANTA CRUZ  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**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?	<u>    </u> yes	<u>  x  </u> no
• Significant deficiencies identified not considered to be material weaknesses?	<u>    </u> yes	<u>  x  </u> no
Noncompliance material to financial statements noted?	<u>    </u> yes	<u>  x  </u> no

Federal Awards:

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

Type of auditor's report issued on compliance for major programs:	Unmodified
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Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	<u>    </u> yes	<u>  x  </u> no
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Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
17.258/17.259/17.278	WIOA Cluster
93.558	Temporary Assistance for Needy Families
93.659	Adoption Assistance
97.036	Disaster Grants

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 3,000,000
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Auditee qualified as low-risk auditee?	<u>  x  </u> yes	<u>    </u> no
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**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, 2024**

None.