2025

Alachua County, Florida

Single Audit Reports and Management Letter

September 30, 2025

PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

SINGLE AUDIT REPORTS
AND
MANAGEMENT LETTER

ALACHUA COUNTY, FLORIDA

SEPTEMBER 30, 2025

TABLE OF CONTENTS

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Alachua County, Florida (the County) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of September 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the 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 audit opinions.

Emphasis of a Matter

As described in Note 1E to the financial statements, in 2025, the County adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 101*, Compensated Absences.* Our opinion is not modified with respect to this matter.

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual fund financial statements (supplementary information, as listed in the table of contents) and the schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, *Rules of the Auditor General*, are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and the schedule of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from, and relate directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic 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 combining and individual fund statements and the schedule of expenditures of federal awards and state financial assistance are fairly stated in all material respects, in relation to the basic financial statements as a whole.

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued a report dated June 22, 2026, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Purvis Gray

June 22, 2026
Gainesville, Florida

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	Assistance Listing/ CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
Department of Agriculture					
SNAP Cluster					
Passed Through Florida Department of Commerce:					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	FSH25-44734	$ 96,724	$ -	$ -
		10.561 Total	96,724	-	-
SNAP Cluster Total			96,724	-	-
Department of Housing and Urban Development					
Passed Through Florida Department of Commerce:					
COVID-19-Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	22CV-S25	1,744,750	-	-
		14.228 Total	1,744,750	-	-
Department of the Interior					
Passed Through Alachua Conservation Trust, Incorporated:					
North American Wetlands Connector Conservation Project:					
NAWCA Lochloosa - Fox Pen Connector Phs I & II **<4>**	15.623	F22AP01110-02; F22-AP01110-03	2,000,000	-	2,000,000
		15.623 Total	2,000,000	-	2,000,000
Department of Justice					
Passed Through Florida Office of Attorney General:					
Crime Victim Assistance	16.575	VOCA-C-2024-Alachua County Board of County C-00076	352,276	-	-
Crime Victim Assistance	16.575	VOCA-C-2024-Alachua County Sheriff's Office-00016	91,678	-	-
		16.575 Total	443,954	-	-
Passed Through Florida Department of Law Enforcement:					
Project Safe Neighborhood Formula Grant Program					
Pole Cameras	16.609	15PBJA-22-GG-00732-GUNP/K6005	59,355	-	-
		16.609 Total	59,355	-	-
Direct Program:					
Edward Byrne Memorial Justice Assistance Grant Program:					
Law Enforcement Equipment and Supplies Programs	16.738	15PBJA-23-GG-032191-JAGX	2,162	-	-
Passed Through the City of Gainesville PD:					
Law Enforcement Equipment and Supplies Programs	16.738	15PBJA-24-GG-05218-JAGX	27,281	-	27,281
Passed Through Florida Department of Law Enforcement:					
Law Enforcement Equipment and Supplies Program	16.738	15PBJA-23-GG-02972-MUMU/C-6N205	23,519	-	-
		16.738 Total	52,962	-	27,281
Direct Program:					
Equitable Sharing Program	16.922	NCIC #FL0010000	121,982	-	-
		16.922 Total	121,982	-	-
Department of Labor					
Employment Service Cluster - <1>					
Passed Through Florida Department of Commerce:					
Employment Service/Wagner-Peyser Funded Activities:					
CSNCFL - Wagner-Peyser Hope Florida	17.207	WPB24 - 043969	25,037	-	1,329
CSNCFL - Wagner-Peyser Hope Florida Navigator	17.207	WPB25 - 044157	51,773	-	33,744
CSNCFL - Wagner-Peyser Apprenticeship Navigator	17.207	WPB25 - 044180	25,803	-	9,047
CSNCFL - Wagner-Peyser Fund	17.207	WPA25 - 044031	104,183	-	49,155
CSNCFL - Wagner-Peyser Fund Board 26	17.207	WPA25 - 045638	11,527	-	11,527
		17.207 Total	218,323	-	104,802
Jobs for Veterans State Grants:					
CSNCFL - Veterans Program - Disabled Veterans	17.801	DVP25- 044866	26,378	-	2,999
CSNCFL - Veterans Program - Local Veterans	17.801	LVR25 - 044839	2,255	-	-
CSNCFL - Veterans Program - Consolidated DVOP-LVER	17.801	LVR245- 044849	15,651	-	-
		17.801 Total	44,284	-	2,999
Employment Service Cluster Total			262,607	-	107,801

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
(Continued)

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	Assistance Listing/ CSFA No.	Contract/Grant Number		Expenditures	Transfer to Subrecipients	Received as Subrecipients
Passed Through Florida Department of Commerce:						
Unemployment Insurance:						
CSNCFL - Reemployment Services and Eligibility Assessments	17.225	UCR25 - 045792		$ 16,405	$ -	$ 16,405
CSNCFL - Reemployment Services and Eligibility Assessments	17.225	UCR24 - 044479		147,098	-	84,840
CSNCFL - Reemployment Services and Eligibility Assessments	17.225	UCR23 - 043914		31,507	-	-
			17.225 Total	195,010	-	101,245
Passed Through Florida Department of Commerce:						
Trade Adjustment Assistance:						
CSNCFL - Trade Adjustment Assistance - Training	17.245	TAT23 - 044914		3,477	-	-
			17.245 Total	3,477	-	-
Workforce Innovation and Opportunity Act Cluster - <2>						
Passed Through Florida Department of Commerce:						
WIOA Adult Program:						
CSNCFL - WIA Adult Program	17.258	WIA25 - 045476		191,449	-	191,449
CSNCFL - WIA Adult Program	17.258	WIA25 - 044083		468,278	-	79,392
CSNCFL - WIA Rural Initiatives SFY24-25	17.258	WIS24 - 044050		78,266	-	24,255
CSNCFL - WIA Rural Initiatives SFY25-26	17.258	WIS26 - 045572		26,314	-	26,314
CSNCFL - Sector Based Initiatives	17.258	WIS24 - 044061		2,218	-	-
CSNCFL - Hope Florida	17.258	WIS24 - 043973		25,042	-	12,022
CSNCFL - WIOA Strategic Focus	17.258	WIS26 - 045617		4,332	-	4,332
CSNCFL - Board Consolidation & Realignment	17.258	WIS23 - 43970		8	-	-
CSNCFL - Board Consolidation & Realignment	17.258	WIS24 - 044594		4,881	-	-
CSNCFL - Board Consolidation & Realignment	17.258	WIS23 - 043971		1	-	-
			17.258 Total	800,789	-	337,764
Passed Through Florida Department of Commerce:						
WIOA Youth Activities:						
CSNCFL - WIA Youth Activities	17.259	WIY25 - 043878		1,002,744	-	394,104
CSNCFL - WIA Youth Activities	17.259	WIY25 - 045252		72,608	-	72,608
CSNCFL - WIA Youth Activities	17.259	WIY24 - 043975		167,077	-	-
CSNCFL - WIOA Rural Initiatives SFY24-25	17.259	WIS24 - 044050		75,895	-	23,520
CSNCFL - WIOA Rural Initiatives SFY25-26	17.259	WIS26 - 045572		24,058	-	24,058
CSNCFL - Sector Based Initiatives	17.259	WIS24 - 044061		2,150	-	-
CSNCFL - Hope Florida	17.259	WIS24 - 043973		24,283	-	11,658
CSNCFL - WIOA Strategic Focus	17.259	WIS26 - 045617		3,960	-	3,960
CSNCFL - Board Consolidation & Realignment	17.259	WIS23 - 043970		8	-	-
CSNCFL - Board Consolidation & Realignment	17.259	WIS24 - 044594		4,733	-	-
CSNCFL - Board Consolidation & Realignment	17.259	WIS23 - 043971		1	-	-
			17.259 Total	1,377,517	-	529,908
Passed Through Florida Department of Commerce:						
WIOA Dislocated Worker Formula Grants:						
CSNCFL - WIOA Dislocated Worker	17.278	WID25 - 045526		37,936	-	37,936
CSNCFL - WIOA Dislocated Worker	17.278	WID25 - 043956		265,038	-	265,038
CSNCFL - WIOA Dislocated Worker	17.278	WID24 - 043976		222,189	-	-
CSNCFL - WIOA Rapid Response	17.278	WIR25 - 043934		48,475	-	-
CSNCFL - WIOA Rapid Response	17.278	WIR25 - 045548		9,532	-	9,532
CSNCFL - WIOA Rural Initiatives SFY24 - 25	17.278	WIS24 - 044050		83,010	-	25,725
CSNCFL - WIOA Rural Initiatives SFY25 - 26	17.278	WIS26 - 045572		24,810	-	24,810
CSNCFL - Sector Based Initiatives	17.278	WIS24 - 044061		2,352	-	-
CSNCFL - Hope Florida	17.278	WIS24 - 043973		26,560	-	12,751
CSNCFL - WIOA Strategic Focus	17.278	WIS26 - 045617		4,084	-	4,084
CSNCFL - Board Consolidation & Realignment	17.278	WIS23 - 043970		8	-	-
CSNCFL - Board Consolidation & Realignment	17.278	WIS24 - 044594		5,177	-	-
CSNCFL - Board Consolidation & Realignment	17.278	WIS23 - 043971		1	-	-
			17.278 Total	729,172	-	379,876
Workforce Innovation and Opportunity Act Cluster Total:				2,907,478	-	1,247,548

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
(Continued)

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	Assistance Listing/ CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
Department of Labor					
Passed Through CareerSource Citrus Levy Marion:					
H-1B Job Training Grants/Creating Connections Broadband Infrastructure:					
CSNCFL Broadband Infrastructure Employment & Training	17.268	23A60HG000031	$ 5,180	$ -	$ 5,180
		17.268 Total	5,180	-	5,180
Department of Transportation					
Passed Through Florida Department of Transportation:					
Highway Planning and Construction:					
CR241 - Fr Levy C/L to S. of Archer - Widen/Resurface	20.205	439499-1-58-01; 439499-1-68-01	3,419,161	-	-
SW 20th Ave - Sidewalk	20.205	441218-1-38-01; 441218-1-58-01; 441218-1-68-02	3,507	-	-
Design Bike Path/Trail on SW 170th to US41 In Alachua Co G3A59	20.205	432240-3-38-02	145	-	-
CR231 at NW 156th - Intersection Imp.	20.205	447476-1-38-02	836	-	-
Design Sidewalk on NW 141st St & NW 166th Pl	20.205	427326-2-38-02	227	-	-
NW 39th/NW 97th - Intersection Improv	20.205	447475-1-38-02; 447475-1-58-01; 447475-1-68-02	1,569	-	-
		20.205 Total	3,425,445	-	-
Direct Program:					
Safe Streets and Roads For All:					
FY2022 Safe Streets and Roads For All	20.939	693JJU32340130	185,973	-	-
		20.939 Total	185,973	-	-
Department of Treasury					
Direct Program:					
Equitable Sharing	21.016	NCIC #FL0010000	119,936	-	-
		21.016 Total	119,936	-	-
Direct Program:					
Emergency Rental Assistance Program:					
COVID-19-ERAP 2	21.023	N/A	6,720,612	-	-
		21.023 Total	6,720,612	-	-
Passed Through Florida Department of Environmental Protection:					
Coronavirus State and Local Fiscal Recovery Funds:					
COVID-19-AC Hills of Santa Fe Drainage Improvements	21.027	22FRP79	32,218		
COVID-19-AC Pine Hills Drainage Improvements	21.027	22FRP78	30,356	-	-
		21.027 Total	62,574	-	-
National Endowment for the Arts					
Direct Program:					
Promotion of the Arts Program					
Grants to Organizations and Individuals	45.024	1927326-62-24	26,000	26,000	-
		45.024 Total	26,000	26,000	-
U.S. Department of Health and Human Services					
Passed Through Florida Department of Children and Families:					
Substance Abuse and Mental Health Services Projects of Regional and National Significance:					
Crisis Center - 988 7/24-6/25	93.243	ME020	307,172	-	-
Crisis Center - 988 7/25-6/26	93.243	FL020	86,226	-	-
		93.243 Total	393,398	-	-
Passed Through the Florida Council Against Sexual Violence:					
American Rescue Plan Grants to Support Survivors:					
Family Violence Prevention & Svcs Act Year 2	93.497	23FVP17	118,645	-	-
		93.497 Total	118,645	-	-
477 Cluster:					
Passed Through Florida Department of Commerce:					
Temporary Assistance for Needy Families:					
Welfare Transition Program	93.558	WTS24 - 43874	104,545	-	-
Welfare Transition Program	93.558	WTS25 - 44780	417,703	-	218,812
Welfare Transition Program	93.558	WTS25 - 45499	35,730	-	35,730
		93.558 Total	557,978	-	254,542
477 Cluster Total:			557,978	-	254,542
Passed Through Florida Department of Revenue:					
Child Support Services:					
Child Support Enforcement - **<3>**	93.563	COC01	320,858	-	-
Child Support Enforcement	93.563	CST01	19,001	-	-
		93.563 Total	339,859	-	-

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
(Continued)

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	Assistance Listing/ CSFA No.	Contract/Grant Number		Expenditures	Transfer to Subrecipients	Received as Subrecipients
Passed Through Florida Department of Children and Families:						
Block Grants for Community Mental Health Services:						
Crisis MRT SFY 24-25	93.958	ME020		$ 36,499	$ -	$ -
Crisis MRT SFY 25-26	93.958	FL020		12,848	-	-
Crisis Center - 988 SFY 24-25	93.958	ME020		455,273	-	-
Crisis Center - 988 SFY 25-26	93.958	FL020		179,142	-	-
			93.958 Total	683,762	-	-
Passed Through Florida Department of Children and Families:						
Block Grants for Prevention and Treatment of Substance Abuse:						
Metamorphosis FY24-25	93.959	ME020		98,545	-	-
Metamorphosis FY23-24	93.959	FL020		30,161	-	-
Crisis Center - 988 SFY 24-25	93.959	ME020		60,094	-	-
Crisis Center - 988 SFY 25-26	93.959	FL020		24,189	-	-
			93.959 Total	212,989	-	-
Corporation for National and Community Service						
Foster Grandparent/Senior Companion Cluster						
Direct Program:						
AmeriCorps Seniors Foster Grandparent Program: 7/24 - 6/25	94.011	22SFSFL004		315,519	-	-
			94.011 Total	315,519	-	-
Foster Grandparent/Senior Companion Cluster Total				315,519	-	-
Executive Office of the President						
Passed Through St. Johns County Sheriff: **<5>**						
High Intensity Drug Trafficking Areas Program						
North Florida HIDTA	95.001	N/A		69,813	-	69,813
			95.001 Total	69,813	-	69,813
U.S. Department of Homeland Security						
Passed Through Florida Division of Emergency Management:						
Disaster Grants - Public Assistance						
(Presidentially Declared Disasters):						
Public Assistance - Hurricane Debbie **<4>**	97.036	Z4314/DR4806		63,825	-	-
Public Assistance - Hurricane Helene **<4>**	97.036	Z4498/DR4828		6,019,650	-	-
Public Assistance - Hurricane Helene	97.036	Z5202/DR4828		207,325	-	-
Public Assistance - Hurricane Milton	97.036	Z4493/DR4834		108,738	-	-
Public Assistance - Hurricane Idalia **<4>**	97.036	Z4017/DR4734		333,087	-	-
Mutual Aid - Hurricane Debbie **<4>**	97.036	Mission #00104		7,198	-	-
Mutual Aid - Hurricane Helene **<4>**	97.036	Missions #2188 & 452		36,581	-	-
Mutual Aid - Hurricane Milton	97.036	Missions #388, 812, & 3035		45,902	-	-
Mutual Aid - Hurricane Helene **<4>**	97.036	Mission #01514		17,472	-	-
			97.036 Total	6,839,778	-	-
Passed Through Florida Division of Emergency Management:						
Emergency Management Performance Grants:						
EMPG Fed Grant	97.042	G0521		84,605	-	-
			97.042 Total	84,605	-	-
Direct Program:						
Assistance to Firefighters Grants Program:						
Assistance to Firefighters Grant	97.044	EMW-2022-FG-07900		537,464	-	-
Assistance to Firefighters Grant	97.044	EMW-2023-FG-08379		661,705	-	-
			97.044 Total	1,199,169	-	-
Passed Through Florida Division of Emergency Management:						
Homeland Security Grant Program:						
2024 State Homeland Security Grant Program	97.067	R1128		44,022	-	-
2023 State Homeland Security Grant Program	97.067	R0883		103,910	-	-
			97.067 Total	147,932	-	-
TOTAL FEDERAL AWARDS				$ 29,397,466	$ 26,000	$ 3,813,410

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
(Continued)

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	Assistance Listing/ CSFA No.	Contract/Grant Number		Expenditures	Transfer to Subrecipients	Received as Subrecipients
Executive Office of the Governor						
Direct Program:						
Emergency Management Programs:						
Emergency Management Preparedness and Assistance (EMPA) Grant 7/24-6/25	31.063	A0497		$ 79,553	$ -	$ -
			31.063 Total	79,553	-	-
Florida Department of Environmental Protection						
Direct Program:						
Cooperative Collection Center Grant:						
Household Hazardous Waste Co-Op Grants	37.007	HW501 - Baker County		16,000	-	-
Household Hazardous Waste Co-Op Grants	37.007	HW501 - Bradford County		17,500	-	-
Household Hazardous Waste Co-Op Grants	37.007	HW501 - Columbia County		29,000	-	-
Household Hazardous Waste Co-Op Grants	37.007	HW501 - Dixie County		18,875	-	-
Household Hazardous Waste Co-Op Grants	37.007	HW501 - Gilchrist County		21,840	-	-
Household Hazardous Waste Co-Op Grants	37.007	HW501 - Lafayette County		13,899	-	-
Household Hazardous Waste Co-Op Grants	37.007	HW501 - Nassau County		32,000	-	-
Household Hazardous Waste Co-Op Grants	37.007	HW501 - Putnam County		22,958	-	-
Household Hazardous Waste Co-Op Grants	37.007	HW501 - Union County		15,000	-	-
			37.007 Total	187,072	-	-
Direct Program:						
Statewide Water Quality Restoration Projects:						
Newman's Lake System Hydrologic Restoration Project	37.039	QG001/LI1712/FY23-24 SPSPTF		102,040	-	-
Watershed Monitoring Program	37.039	MN024		11,969	-	-
			37.039 Total	114,009	-	-
Direct Program:						
Florida Springs Grant Program:						
Nutrient Reduction Retrofits of Existing OSTDS	37.052	LPS0091		10,000	-	-
Poe Springs Addition	37.052	LPS0107		1,668,918	-	-
			37.052 Total	1,678,918	-	-
Direct Program:						
Resilient Florida Program:						
Alachua County Adaptation Plan	37.098	24PLN33		30,250	-	-
			37.098 Total	30,250	-	-
Passed Through Suwannee River Water Management District: **<6>**						
Alternative Water Supply:						
Reducing Impacts from Urban Landscapes Alachua County	37.100	22/23-064 (FDEP WS070)		13,747	-	13,747
			37.100 Total	13,747	-	13,747
Direct Program:						
Office of Greenways and Trails:						
Local Trail Maintenance Grant - Archer Braid Trail	37.118	TG026		71,238	-	-
			37.118 Total	71,238	-	-
Florida Housing Finance Corporation						
Direct Program:						
State Housing Initiatives Partnership Program	40.901	SFY 22-23		309,534	-	-
State Housing Initiatives Partnership Program	40.901	SFY 23-24		301,802	-	-
			40.901 Total	611,336	-	-
Florida Department of Agriculture and Consumer Services						
Direct Program:						
Agriculture Education and Promotional Facility						
UF/IFAS Extension Demonstration Gardens	42.047	27992		29,577	-	-
			42.047 Total	29,577	-	-
Department of Education and Commissioner of Education						
Direct Program:						
The Chris Hixon, Coach Aaron Feis and Coach Scott Beigel Guardian Program:						
Aaron Feis Guardian Grant	48.140	TAPS #23A096-96B-90210-5D001		75,060	-	-
			48.140 Total	75,060	-	-

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
(Continued)

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	Assistance Listing/ CSFA No.	Contract/Grant Number		Expenditures	Transfer to Subrecipients	Received as Subrecipients
Florida Department of Transportation						
Direct Program:						
Local Transportation Projects:						
Archer Braid to Celebration SW 75th to SW 41st Blvd	55.039	449844-3-34-01/G3784		$ 19,103	$ -	$ -
			55.039 Total	19,103	-	-
Florida Department of Children and Families						
Passed Through Lutheran Services of Florida:						
Substance Abuse & Mental Health Program:						
Florida Opioid Allocation & Statewide Response Agreement 24-25 **<4>**	60.355	ME020		1,150,050	-	-
Florida Opioid Allocation & Statewide Response Agreement 25-26	60.355	PO149		337,763	-	-
			60.355 Total	1,487,813	-	-
Florida Department of Health						
Direct Program:						
Emergency Management Preparedness & Assistance Grants:						
EMS Matching Rural Grant 2023-2024	64.003	M2404		84,000	-	-
			64.003 Total	84,000	-	-
Direct Program:						
County Grant Awards:						
EMS Trust Fund SFY23-24	64.005	C2401		137,896	-	-
			64.005 Total	137,896	-	-
Passed Through Florida Council Against Sexual Violence:						
Rape Crisis Program Trust Fund - Sexual Battery						
Victims Access to Services Act:						
Rape Crisis Program Trust Fund 7/24-6/25	64.061	16TFGR17		33,913	-	-
Rape Crisis Program Trust Fund 7/25-6/26	64.061	16TFGR17		10,375	-	-
			64.061 Total	44,288	-	-
Rape Crisis Center:						
Rape Crisis Centers - General Revenue 7/25-6/26	64.069	16TFGR17		125,626	-	-
Rape Crisis Centers - General Revenue 7/24-6/25	64.069	16TFGR17		12,124	-	-
			64.069 Total	137,750	-	-
Florida Department of Law Enforcement						
Direct Program:						
FY24-25 Drone Replacement Program:						
Drone Replacement Grant	71.092	3X120		74,999	-	-
			71.092 Total	74,999	-	-
Direct Program:						
Investigations and Forensic Science Program/Investigative Services:						
State Assistance for Fentanyl Eradication (SAFE) in Florida	71.122	2023-SAFE-SF-087		32,680	-	-
			71.122 Total	32,680	-	-
Florida Department of Management Services						
Direct Program:						
Prepaid Next Generation 911 (NG911) State Grant Program:						
GIS Respiratory Grant	72.003	SS22-23-01-02		49,029	-	-
			72.003 Total	49,029	-	-
Direct Program:						
Local Government Cybersecurity Grant Program - **<7>**	72.016	DMS-24/25-531		6,980	-	-
			72.016 Total	6,980	-	-
Department of Highway Safety and Motor Vehicles						
Direct Program:						
Florida Arts License Plates Project	76.041	N/A		5,078	-	-
			76.041 Total	5,078	-	-
Passed Through Fish & Wildlife Foundation of Florida: **<8>**						
Protect Florida Springs License Plates:						
Lower Santa Fe River Springs Herbicide & Pesticide Study **<4>**	76.103	PFS 24-07		16,972	-	16,972
Business in the Springs	76.103	PFS 25-22		9,155	-	9,155
Quantifying the Economic Benefits of Springs	76.103	PFS 25-08		22,691	-	22,691
			76.103 Total	48,818	-	48,818
TOTAL STATE FINANCIAL ASSISTANCE				$ 5,019,194	$ -	$ 62,565

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
(Concluded)

Notes

<1> Programs 17.207 and 17.801 belong to the same cluster of federal programs; federal expenditures for this cluster total $262,607.
<2> Programs 17.258, 17.259, and 17.278 belong to the same cluster of federal programs; federal expenditures for this cluster total $2,907,478.
<3> Amount reported includes $19,510.51 for Title IV-D hearing rooms.
<4> A portion or all expenditures reported are from prior fiscal year.
<5> Alachua County is a sub-recipient from St. Johns County Sheriffs Department.
<6> Alachua County is a sub-recipient from Suwannee River Water Management District.
<7> Alachua County Non-Cash Assistance - Cybersecurity Capabilities.
<8> Alachua County is a sub-recipient from Fish & Wildlife Foundation of Florida.

Basis of Presentation

Because this schedule presents only a selected portion of the operations of Alachua County, Florida (the County), it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

The accompanying Schedule of Expenditures of Federal Awards includes the Federal award activity of the County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the 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) which is required by the U.S. Office of Management and Budget.

The accompanying Schedule of Expenditures of State Financial Assistance includes the State award activity of the County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Chapter 10.550, *Rules of the Auditor General* of the State of Florida.

Other Notes

The County has not elected to use the 15-percent de minimis indirect cost rate allowed under the Uniform Guidance.
The County does not participate in any loan or loan guarantee programs.
The County does not receive any federally funded insurance.

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*

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

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 units, each major fund, and the aggregate remaining fund information of Alachua County, Florida (the County) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 22, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County'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.

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

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*

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance 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 non-compliance 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.

Purvis Gray

June 22, 2026
Gainesville, Florida

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND IN ACCORDANCE WITH CHAPTER 10.550, *RULES OF THE AUDITOR GENERAL*

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Alachua County, Florida's (the County) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and in the Florida Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs and state projects for the year ended September 30, 2025. The County's major federal programs and state projects 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 and state projects for the year ended September 30, 2025.

Basis for Opinion on Each Major Federal Program and State Project

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; 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); and Chapter 10.550, *Rules of the Auditor General*. Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General,* 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 and state project. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND IN ACCORDANCE WITH CHAPTER 10.550, *RULES OF THE AUDITOR GENERAL*

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 and state projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material non-compliance 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material non-compliance when it exists. The risk of not detecting material non-compliance 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. Non-compliance 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 and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 non-compliance, 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.

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND IN ACCORDANCE WITH CHAPTER 10.550, *RULES OF THE AUDITOR GENERAL*

Report on Internal Control Over Compliance

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control 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, non-compliance with a type of compliance requirement of a federal program or state project 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 non-compliance with a type of compliance requirement of a federal program or state project 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 or state project 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 and Chapter 10.550, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Purvis Gray

June 22, 2026
Gainesville, Florida

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Summary of Auditor's Results

Financial Statements

1. The independent auditor's report expresses an unmodified opinion on the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the remaining fund information of Alachua County, Florida (the County).

2. The audit did not report any significant deficiencies or material weaknesses in internal control over financial reporting or on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.

3. No instances of non-compliance material to the financial statements were disclosed during the audit.

Federal Awards and State Projects

4. The audit disclose no significant deficiencies and/or material weaknesses in major federal programs or state projects that are required to be reported in the schedule of findings and questioned costs.

5. The report on compliance for the major federal programs and state projects expresses an unmodified opinion.

6. The audit disclosed no findings that are required to be reported in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General.*

7. The programs tested as major federal programs and state financial assistance projects included:

Federal Programs	**Assistance Listing No.**
Community Development Block Grants	14.228
North American Wetlands Construction	15.623
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036
Assistance to Firefighters Grant	97.044

State Projects	**CSFA No.**
Florida Springs Grant Program	37.052
SHIP Program	40.901
Substance Abuse and Mental Health Program	60.355

8. The threshold for distinguishing Type A and B programs was $1,000,000 and $750,000 for federal programs and state projects, respectively.

9. The County did qualify as a low-risk auditee for federal grant programs.

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2025
(Concluded)

Findings and Questioned Costs for Major Federal Programs and State Projects

The audit disclosed no findings for major federal programs and state projects to be reported under the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General.*

Status of Prior Audit Findings

The prior year finding related to the State Single Audit as required to be reported in accordance with Chapter 10.550, *Rules of the Auditor General,* has been corrected.

PURVIS GRAY

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH FLORIDA STATUTE SECTION 218.415 – INVESTMENT OF PUBLIC FUNDS

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

We have examined Alachua County, Florida's (the County) compliance with Section 218.415, Florida Statutes, during the fiscal year ended September 30, 2025, as required by Section 10.556(10)(a), *Rules of the Auditor General*. Management is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the County's compliance with specified requirements.

In our opinion, the County complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2025.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Board of County Commissioners of Alachua County, Florida, and its management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Purvis Gray

June 22, 2026
Gainesville, Florida

PURVIS GRAY

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 365.172(10) AND SECTION 365.173(2)(d), FLORIDA STATUTES

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

We have examined Alachua County, Florida's (the County) compliance with Section 365.172(10), Florida Statutes, *Authorized Expenditures of E911 Fee*, and Section 365.173(2)(d), Florida Statutes, *Distribution and Use of (E911) Funds*, during the fiscal year ended September 30, 2025, as required by Section 10.556(10)(b), *Rules of the Auditor General*. Management is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the County's compliance with specified requirements.

In our opinion, the County complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2025.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Board of County Commissioners of Alachua County, Florida, and its management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Purvis Gray

June 22, 2026
Gainesville, Florida

MANAGEMENT LETTER

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

Report on the Financial Statements

We have audited the financial statements of Alachua County, Florida (the County) as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated June 22, 2026.

Auditor's Responsibility

We conducted our audit 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; 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); and Chapter 10.550, *Rules of the Auditor General.*

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*, Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control Over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountant's Reports on an Examination Conducted in Accordance with American Institute of Certified Public Accountants *Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule, which are dated June 22, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

- Section 10.554(1)(i)1., *Rules of the Auditor General,* requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding financial audit report.

Official Title and Legal Authority

- Section 10.554(1)(i)4., *Rules of the Auditor General,* requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The County was established by the Constitution of the State of Florida, Article VIII, Section 1(d). The County includes component units as described in Note 1 to the financial statements.

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

MANAGEMENT LETTER

Financial Condition and Management

- Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General,* require us to apply appropriate procedures and communicate the results of our determination as to whether or not the County has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the County did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

- Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General,* we applied financial condition assessment procedures for the County. It is management's responsibility to monitor the County's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.

- Section 10.554(1)(i)(2), *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

- As required by Section 10.554(1)(i)6.a, *Rules of the Auditor General*, the County is required to include a statement as to whether a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did/did not operate within the County's geographical boundaries during the fiscal year under audit. The County has not authorized the operation of a PACE program, and management is not aware of the operation of any such program, within its geographical boundaries.

Special District Component Units

- Section 10.554(1)(i)5.c., *Rules of the Auditor General,* requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit, within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Specific Information

- The specific information below has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

    - As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)(7), *Rules of the Auditor General*, the County reported the following information for each special district:

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

MANAGEMENT LETTER

	Special District		
	John A. H. Murphree Law Library	**Alachua County Housing Finance Authority**	**Sugarfoot Oaks/Cedar Ridge Preservation and Enhancement District**
Total number of district employees compensated in the last pay period of the district's fiscal year.	1	0	0
Total number of independent contractors to whom non-employee compensation was paid in the last month of the district's fiscal year.	0	0	1
All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency.	$22,199	$0	$0
All compensation earned by or awarded to non-employee independent contractors, whether paid or accrued, regardless of contingency.	$0	$0	$20,160
Construction projects with a total cost of at least $65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, and total expenditures for such project.	$0	$0	$0
Budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes.	$21,292	$30,112	$391,244

Additional Matters

■ Section 10.554(1)(i)3., *Rules of the Auditor General,* requires us to communicate non-compliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred, or is likely to have occurred, that has an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and the use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the Board of County Commissioners, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Purvis Gray

June 22, 2026
Gainesville, Florida

PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Tampa

purvisgray.com