

**THE FLORIDA CENTER FOR GOVERNMENT
ACCOUNTABILITY**

COMPILED FINANCIAL STATEMENTS

**AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2021**

HARVARD & ASSOCIATES, P.A.

Certified Public Accountants
1408 North Piedmont Way
Tallahassee, Florida 32308

**THE FLORIDA CENTER FOR GOVERNMENT ACCOUNTABILITY
FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

TABLE OF CONTENTS

	<u>PAGE</u>
ACCOUNTANTS' COMPILATION REPORT	1
FINANCIAL STATEMENTS	
Statement of Assets, Liabilities, and Net Assets – Cash Basis	2
Statement of Revenues, Expenses, and Other Changes in Net Assets – Cash Basis	3



February 2, 2022

To the Board of Directors and Management
The Florida Center for Government Accountability
Tallahassee, FL

Management is responsible for the accompanying financial statements of The Florida Center for Government Accountability (a nonprofit organization) which comprise the statement of assets, liabilities, and net assets – cash basis as of December 31, 2021, and the related statement of revenues, expenses, and other changes in net assets – cash basis for the year then ended in accordance with the cash basis of accounting. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all disclosures and the statements of cash flows required in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures and the statements of cash flows were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, changes in net assets, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to The Florida Center for Government Accountability.

Harvard & Associates, P.A.

Harvard & Associates, P.A.

John D. Harvard, CPA
Stephen D. Cutright, CPA

1408 North Piedmont Way
Tallahassee FL 32308
O: 850-224-9008
F: 850-561-0708
www.harvardandassociates.com

Adriana R. Bush, CPA
Steven B. Liedy, CPA

The Florida Center for Government Accountability
Statement of Assets, Liabilities, and Net Assets-Cash Basis
As of December 31, 2021

	Total
ASSETS	
Current Assets	
Bank Accounts	
Hancock Bank	22,379.71
Total Bank Accounts	\$ 22,379.71
Total Current Assets	\$ 22,379.71
TOTAL ASSETS	\$ 22,379.71
LIABILITIES AND EQUITY	
Liabilities	
Total Liabilities	
Net Assets	
Net Assets	22,379.71
Total Net Assets	\$ 22,379.71
TOTAL LIABILITIES AND NET ASSETS	\$ 22,379.71

The Florida Center for Government Accountability
Stmt. of Revenues, Expenses, and Other Changes in Net Assets-Cash Basis
January - December 2021

	Total
Revenue	
1000 Donations	
1002 Individuals	95,066.48
1004 Attorney Awards	2,000.00
1006 Corporations	10.00
Total 1000 Donations	\$ 97,076.48
1020 Grants	
1028 Restricted	5,000.00
Total 1020 Grants	\$ 5,000.00
Total Revenue	\$ 102,076.48
Gross Profit	\$ 102,076.48
Expenditures	
3000 Employees	
3002 Salaries	17,500.00
3004 Payroll Taxes	1,527.75
Total 3000 Employees	\$ 19,027.75
3020 Program Director Stipends	
3022 Journalism	9,375.01
3024 Public Access	11,041.69
3026 Vault & Data Acquisition	2,083.34
Total 3020 Program Director Stipends	\$ 22,500.04
3100 Administrative	
3102 Rent	1,089.00
3104 Teleconferencing	149.90
3106 Insurance	3,610.65
3108 Office Supplies	378.08
3110 Postage	263.55
3116 Software	978.99
3118 Dues & Subscriptions	325.00
3120 Registration & Filing Fees	687.50
Total 3100 Administrative	\$ 7,482.67
3124 Administrative Support	6,500.00
3200 Financial	
3202 Accounting Software	320.00
3204 Accountant	2,595.00
Total 3200 Financial	\$ 2,915.00
3300 Website	
3302 Domain Registration	20.16
3304 Development	6,432.60
3306 Hosting & Maintenance	479.04
3314 Miscellaneous	71.88
Total 3300 Website	\$ 7,003.68
3400 Program Expenses	
3402 Journalism Program	
3402-a Reporter Stipends	3,500.00
Total 3402 Journalism Program	\$ 3,500.00
3404 Public Access Program	
3404-a Public Record Fees	590.13
3404-b Litigation Expenses	4,778.46
Total 3404 Public Access Program	\$ 5,368.59
Total 3400 Program Expenses	\$ 8,868.59
3500 Travel	
3502 Employee Travel	986.04
Total 3500 Travel	\$ 986.04
3600 Donor Development	
3602 Payment Portal Transaction Fees	606.96
Total 3600 Donor Development	\$ 606.96
3700 Marketing	
3702 Development	182.39
3706 Postage	99.65
3708 Social Media	3,524.00
Total 3700 Marketing	\$ 3,806.04
Total Expenditures	\$ 79,696.77
Net Operating Revenue	\$ 22,379.71
Net Revenue	\$ 22,379.71
Net Assets - Beginning of Year	0.00
Net Assets - End of Year	\$ 22,379.71