

**THE FLORIDA CENTER FOR GOVERNMENT
ACCOUNTABILITY INC.**

COMPILED FINANCIAL STATEMENTS

**AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2022**

HARVARD & ASSOCIATES, P.A.

Certified Public Accountants
1408 North Piedmont Way
Tallahassee, Florida 32308

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FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

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February 8, 2023

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

Management is responsible for the accompanying financial statements of The Florida Center for Government Accountability Inc. (a nonprofit organization) which comprise the statement of assets, liabilities, and net assets – cash basis as of December 31, 2022, 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 Inc.

Harvard & Associates, P.A.

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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, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Hancock Bank	36,923.74
Total Bank Accounts	\$36,923.74
Other Current Assets	
Undeposited Funds	250.00
Total Other Current Assets	\$250.00
Total Current Assets	\$37,173.74
TOTAL ASSETS	\$37,173.74
LIABILITIES AND EQUITY	
Liabilities	
Total Liabilities	
Equity	
Net Assets	22,379.71
Net Revenue	14,794.03
Total Equity	\$37,173.74
TOTAL LIABILITIES AND EQUITY	\$37,173.74

The Florida Center for Government Accountability

Stmnt. of Revenues, Expenses, and Other Changes in Net Assets-Cash Basis

January - December 2022

	TOTAL
Revenue	
1000 Donations	
1002 Individuals	119,368.19
1006 Corporations	11,137.70
Total 1000 Donations	130,505.89
1020 Grants	
1028 Restricted	4,200.00
Total 1020 Grants	4,200.00
Total Revenue	\$134,705.89
GROSS PROFIT	\$134,705.89
Expenditures	
3000 Employees	
3002 Salaries	54,547.62
3004 Payroll Taxes	4,509.72
Total 3000 Employees	59,057.34
3020 Program Director Stipends	
3022 Journalism	12,499.44
3024 Public Access	12,499.64
Total 3020 Program Director Stipends	24,999.08
3100 Administrative	
3101 Bank Charges	108.00
3102 Rent	1,188.00
3104 Teleconferencing	149.90
3106 Insurance	4,446.62
3108 Office Supplies	281.52
3110 Postage	
3110-a PO Box Rental	212.00
Total 3110 Postage	212.00
3114 Equipment	31.18
3118 Dues & Subscriptions	1,327.44
3120 Registration & Filing Fees	188.13
Total 3100 Administrative	7,932.79
3200 Financial	
3202 Accounting Software	625.00
3204 Accountant	3,675.00
Total 3200 Financial	4,300.00
3300 Website	
3304 Development	98.00
3306 Hosting & Maintenance	569.36

The Florida Center for Government Accountability

Stmnt. of Revenues, Expenses, and Other Changes in Net Assets-Cash Basis

January - December 2022

	TOTAL
3310 Security	293.90
Total 3300 Website	961.26
3400 Program Expenses	
3402 Journalism Program	
3402-a Reporter Stipends	11,000.00
3402-b Bulletlink	125.00
3402-c Miscellaneous Expense	30.00
Total 3402 Journalism Program	11,155.00
3404 Public Access Program	
3404-a Public Record Fees	731.02
3404-b Litigation Expenses	3,643.09
Total 3404 Public Access Program	4,374.11
3408 Project Expenses	
3408-c Miscellaneous	25.00
Total 3408 Project Expenses	25.00
3408-a Project and Grant Stipends	4,623.25
3410 Training & Seminars	110.00
Total 3400 Program Expenses	20,287.36
3500 Travel	
3502 Employee and Reporter Travel	583.27
3502-a Employee and Reporter Meals	25.00
Total 3502 Employee and Reporter Travel	608.27
3504 Executive Director Travel	340.25
Total 3500 Travel	948.52
3600 Donor Development	
3602 Payment Portal Transaction Fees	793.28
Total 3600 Donor Development	793.28
3700 Marketing	
3702 Development	617.98
3706 Postage	58.00
3708 Social Media	150.00
Total 3700 Marketing	825.98
Total Expenditures	\$120,105.61
NET OPERATING REVENUE	\$14,600.28
Other Revenue	
4010 Credit Card Rewards Income	193.75
Total Other Revenue	\$193.75
NET OTHER REVENUE	\$193.75
NET REVENUE	\$14,794.03