

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

**REPORT ON FINANCIAL STATEMENTS**

**AS OF AND FOR THE YEARS ENDED  
DECEMBER 31, 2024 AND 2023**

## TABLE OF CONTENTS

Accountants' Compilation Report

Financial Statements:

Statements of Assets, Liabilities & Net Assets – Tax Basis

Statements of Revenues & Expenses – Tax Basis



January 28, 2025

To the Board of Trustees of  
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 statements of assets, liabilities, and net assets—tax basis as of December 31, 2024 and 2023, and the related statements of revenues, expenses, and other changes in net assets—tax basis for the years then ended, and for determining that the tax basis of accounting is an acceptable financial reporting framework. 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.

The financial statements are prepared in accordance with the tax basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Association's assets, liabilities, net assets, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent as to The Florida Center for Government Accountability, Inc.

*Harvard and Associates, P.A.*

Harvard and Associates, P.A.

John D. Harvard, CPA  
Adriana R. Bush, CPA  
Ruby M. White, CPA

1408 North Piedmont Way  
Tallahassee FL 32308  
O: 850-224-9008  
F: 850-560-0708

[www.harvardandassociates.com](http://www.harvardandassociates.com)

Stephen D. Cutright, CPA  
Don Fiveash, CPA  
Steven B. Liedy, CPA  
Willem-Jan O. Hattink, CPA

# The Florida Center for Government Accountability

## Statements of Assets, Liabilities, and Net Assets-Tax Basis

As of December 31, 2024

	TOTAL	
	AS OF DEC 31, 2024	AS OF DEC 31, 2023 (PY)
<b>ASSETS</b>		
Current Assets		
Bank Accounts		
Hancock Bank	102,331.13	114,545.96
PayPal	576.69	1,846.39
<b>Total Bank Accounts</b>	<b>\$102,907.82</b>	<b>\$116,392.35</b>
Other Current Assets		
Undeposited Funds	28,248.65	5,502.75
<b>Total Other Current Assets</b>	<b>\$28,248.65</b>	<b>\$5,502.75</b>
<b>Total Current Assets</b>	<b>\$131,156.47</b>	<b>\$121,895.10</b>
<b>TOTAL ASSETS</b>	<b>\$131,156.47</b>	<b>\$121,895.10</b>
<b>LIABILITIES AND EQUITY</b>		
Liabilities		
<b>Total Liabilities</b>		
Equity		
Net Assets	121,895.10	37,173.74
Net Revenue	9,261.37	84,721.36
<b>Total Equity</b>	<b>\$131,156.47</b>	<b>\$121,895.10</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$131,156.47</b>	<b>\$121,895.10</b>

# The Florida Center for Government Accountability

## Stmts. of Revenues, Expenses, and Other Changes in Net Assets-Tax Basis

January - December 2024

	TOTAL	
	JAN - DEC 2024	JAN - DEC 2023 (PY)
<b>Revenue</b>		
1000 Donations		
1002 Individuals	161,278.70	135,705.67
1004 Attorney Awards	14,920.70	21,467.51
1006 Corporations	2,963.50	5,000.00
1008 Matching	20,065.26	103,807.72
1010 Restricted	10.00	2,031.14
<b>Total 1000 Donations</b>	<b>199,238.16</b>	<b>268,012.04</b>
1020 Grants		
1028 Restricted	46,695.00	5,200.00
<b>Total 1020 Grants</b>	<b>46,695.00</b>	<b>5,200.00</b>
1040 Products & Services		
1046 Special Events	28,399.79	
<b>Total 1040 Products &amp; Services</b>	<b>28,399.79</b>	
<b>Total Revenue</b>	<b>\$274,332.95</b>	<b>\$273,212.04</b>
<b>GROSS PROFIT</b>	<b>\$274,332.95</b>	<b>\$273,212.04</b>
<b>Expenditures</b>		
3000 Employees		
3002 Salaries	114,416.82	119,719.98
3004 Payroll Taxes	8,491.47	11,000.97
<b>Total 3000 Employees</b>	<b>122,908.29</b>	<b>130,720.95</b>
3100 Administrative		
3101 Bank Charges	59.34	
3102 Rent	1,287.00	1,089.00
3104 Teleconferencing	1,247.34	149.90
3106 Insurance	11,642.12	6,932.04
3108 Office Supplies	683.27	168.83
3110 Postage	17.60	25.80
3110-a PO Box Rental	232.00	226.00
<b>Total 3110 Postage</b>	<b>249.60</b>	<b>251.80</b>
3112 Printing		124.56
3114 Equipment	831.41	71.05
3116 Software	725.76	246.19
3118 Dues & Subscriptions	2,070.59	1,294.53
3120 Registration & Filing Fees	327.50	189.38
<b>Total 3100 Administrative</b>	<b>19,123.93</b>	<b>10,517.28</b>
3126 Miscellaneous Expense	41.00	153.81
3200 Financial		
3202 Accounting Software	1,228.00	620.00

# The Florida Center for Government Accountability

## Stmts. of Revenues, Expenses, and Other Changes in Net Assets-Tax Basis

January - December 2024

	TOTAL	
	JAN - DEC 2024	JAN - DEC 2023 (PY)
3204 Accountant	6,000.00	3,060.00
3205 Interest Expense	121.60	
<b>Total 3200 Financial</b>	<b>7,349.60</b>	<b>3,680.00</b>
3300 Website		
3302 Domain Registration	634.76	227.41
3304 Development	3,618.14	1,500.00
3306 Hosting & Maintenance	570.36	466.32
3308 Hardware & Software	550.15	
3310 Security	43.53	85.80
<b>Total 3300 Website</b>	<b>5,416.94</b>	<b>2,279.53</b>
3400 Program Expenses		
3402 Journalism Program	2,000.00	
3402-a Reporter Stipends	34,230.00	10,870.00
3402-b News Site		1,050.00
3402-c Contest Fees	973.00	174.77
<b>Total 3402 Journalism Program</b>	<b>37,203.00</b>	<b>12,094.77</b>
3404 Public Access Program		
3404-a Public Record Fees	1,473.61	964.56
3404-b Litigation Expenses	8,274.04	11,156.89
3404-c Attorney Fees	5,000.00	
Software (3404-d)	373.44	369.72
<b>Total 3404 Public Access Program</b>	<b>15,121.09</b>	<b>12,491.17</b>
3406 Vault & Data Acquisition		
3406-a Storage Fees	477.00	
<b>Total 3406 Vault &amp; Data Acquisition</b>	<b>477.00</b>	
3408-a Project and Grant Stipends	4,700.00	1,000.00
3408-b Project and Grant Expenses	1,626.54	
3410 Training & Seminars	378.59	602.00
<b>Total 3400 Program Expenses</b>	<b>59,506.22</b>	<b>26,187.94</b>
3500 Travel		
3502 Employee and Reporter Travel	1,283.16	541.41
3504 Executive Director Travel	2,135.46	2,843.49
3504-a Executive Director Meals	126.41	89.50
<b>Total 3504 Executive Director Travel</b>	<b>2,261.87</b>	<b>2,932.99</b>
<b>Total 3500 Travel</b>	<b>3,545.03</b>	<b>3,474.40</b>
3600 Donor Development		
3602 Payment Portal Transaction Fees	2,232.98	2,061.67
3604 Entertainment	198.49	
<b>Total 3600 Donor Development</b>	<b>2,431.47</b>	<b>2,061.67</b>

# The Florida Center for Government Accountability

## Stmts. of Revenues, Expenses, and Other Changes in Net Assets-Tax Basis

January - December 2024

	TOTAL	
	JAN - DEC 2024	JAN - DEC 2023 (PY)
3700 Marketing		
3702 Development	7,854.99	9,180.74
3702-a Donor Management Platform	5,745.50	
3702-b Engagement Contractors	21,300.00	
3702-c Special Event Expenses	5,432.25	
3702-d Travel	2,861.25	
3702-e Travel - Meals	425.43	
<b>Total 3702 Development</b>	<b>43,619.42</b>	<b>9,180.74</b>
3704 Printing	587.25	494.39
3706 Postage	326.45	120.00
3710 Mass Mailing Platform	745.25	
<b>Total 3700 Marketing</b>	<b>45,278.37</b>	<b>9,795.13</b>
<b>Total Expenditures</b>	<b>\$265,600.85</b>	<b>\$188,870.71</b>
NET OPERATING REVENUE	<b>\$8,732.10</b>	<b>\$84,341.33</b>
Other Revenue		
4010 Credit Card Rewards Income	529.27	380.03
<b>Total Other Revenue</b>	<b>\$529.27</b>	<b>\$380.03</b>
NET OTHER REVENUE	<b>\$529.27</b>	<b>\$380.03</b>
NET REVENUE	<b>\$9,261.37</b>	<b>\$84,721.36</b>