

**SCHEDULE I – DEPARTMENT LEVEL
TRUST FUND AVAILABLE**

DEPARTMENT OF MILITARY AFFAIRS
OLO 620000

2069 – CAMP BLANDING MANAGEMENT TRUST FUND

FISCAL YEAR 2015-2016

5 Percent Trust Fund Reserve Calculation

Camp Blanding Management Trust Fund

This trust fund is exempt from the 5% reserve requirement because of the language in Public Law 493. This federal law states that all revenue proceeds generated at Camp Blanding will remain at Camp Blanding to pay operating costs.

Revenue Estimating Methodology

Camp Blanding Management Trust Fund

This trust fund is supported from a variety of revenues generated at Camp Blanding. The primary source of revenue is the cutting of timber from the camp's 73,000 acres of land. Public Law 493 protects the revenues generated at Camp Blanding for the exclusive use by the National Guard for training expenses at Camp Blanding.

The revenue estimates are based on existing contracts to cut timber. Additionally, the estimates are based on outside utilization of the training site for which Camp Blanding receives reimbursement.

Section III Adjustments

Camp Blanding Management Trust Fund

The first adjustment is prior year September reversions of \$15,000.

The second adjustment is a SWFS adjustment of \$5,882 for current compensated absences.

The third is for rounding of \$5.

The fourth adjustment is for a post closing SWFS adjustment of \$46,121 needed to reverse the prior year post closing adjustment entered as a final adjustment in FY 13-14 adjusting to the summarized balance sheet figures so our beginning equity figures are correct.

The final adjustments are to adjust accounting entries still in Line A of Section IV of (\$271,481).

Prior Year encumbrances of (\$67,241.99)

Prior Year A/P of \$136

Prior Year Compensated Absences of \$338,588

Total adjustments needed for the Unreserved Fund Balance of \$326,726.

Computation of Cost for General Management and Administrative Service

Camp Blanding Management Trust Fund

Public Law 493 prohibits the transfer of any funds from this account. As a result, there is no management costs charged with this trust fund.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016 Department of Military Affairs
Trust Fund Title:	Camp Blanding Management Trust Fund
Budget Entity:	62050200
LAS/PBS Fund Number:	2069

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	5,036.77	(A)		5,036.77
ADD: Other Cash (See Instructions)	171.68	(B)		171.68
ADD: Investments	1,422,780.48	(C)		1,422,780.48
ADD: Outstanding Accounts Receivable	1,864.47	(D)		1,864.47
ADD: _____		(E)		0
Total Cash plus Accounts Receivable	1,429,853.40	(F)	0	1,429,853.40
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	9109.49	(H)		9109
Approved "B" Certified Forwards	150,167.31	(H)		150,167.31
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)		(I)	5882.03	5882.03
LESS: _____		(J)		0
Unreserved Fund Balance, 07/01/2014	1,270,576.60	(K)	(5882.03)	1,264,694.57 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: Department of Military Affairs
Trust Fund Title: Camp Blanding Management Trust Fund
LAS/PBS Fund Number: 2069

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2014	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	1,035,892.98 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	(5,882.03) (C)
SWFS Adjustment # and Description	
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(150,167.31) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	
A/P not C/F-Operating Categories	0.00 (D)
GL 35300 - Due to other Departments	142.27 (D)
GL 38600 - Current Compensated Absences	384,708.66 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	1,264,694.57 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	1,264,694.57 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Department:	Department of Military Affairs
Fund Name:	Camp Blanding Trust Fund
FLAIR #:*	62-2-069
Name Position Telephone No. of Person Completing Form:	Ed Bouza, Finance and Accounting Director III, 904-823-0203
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input checked="" type="checkbox"/> Re-create without modification (last action was initial create) <input type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	F.S. 250.175, and Public Law 493. The Camp Blanding Trust Fund is used to pay the training requirements of the Florida National Gard.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	This trust fund is funded from revenue-generating activities on the Camp Blanding Military Reservation.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Public Law493. limits the use of funds to operating costs associated with the training at Camp Blanding.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	None.
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	None.
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	The General Revenue funds are required because the funds that are generated at Camp Blanding can no longer cover the operating costs of the training facility.

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Without this trust fund, the Department of Military Affairs would have no mechanism to receive and expend the revenues that are generated at Camp Blanding. Camp Blanding would have to terminated their training activities.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	

**SCHEDULE I – DEPARTMENT LEVEL
TRUST FUND AVAILABLE**

DEPARTMENT OF MILITARY AFFAIRS
OLO 620000

2087 – EMERGENCY RESPONSE TRUST FUND

FISCAL YEAR 2015-2016

5 Percent Trust Fund Reserve Calculation

Emergency Response Trust Fund

This trust fund is used to execute emergency funds provided by the state. The 5% reserve requirement does not apply.

Revenue Estimating Methodology

Emergency Response Trust Fund

This trust fund is strictly used to execute emergencies and the only revenue comes from OPB when an emergency occurs.

Section III Adjustments

Emergency Response Trust Fund

There are no adjustments for this trust fund.

Computation of Cost for General Management and Administrative Service

Emergency Response Trust Fund

There is no charge for administration due to the nature of this trust fund.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016 Department of Military Affairs
Trust Fund Title:	Emergency Response Trust Fund
Budget Entity:	62050200
LAS/PBS Fund Number:	2087

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,978,460.90	(A)		1,978,460.90
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments		(C)		0
ADD: Outstanding Accounts Receivable		(D)		0
ADD: _____		(E)		0
Total Cash plus Accounts Receivable	1,978,460.90	(F)	0	1,978,460.90
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards		(H)		0
Approved "B" Certified Forwards	25,919.59	(H)		25,919.59
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)		(I)	0.00	0.00
LESS: _____		(J)		0
Unreserved Fund Balance, 07/01/2014	1,952,541.31	(K)	0.00	1,952,541.31 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: Department of Military Affairs
Trust Fund Title: Emergency Response Trust Fund
LAS/PBS Fund Number: 2087

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2014	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	1,978,460.90 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	0.00 (C)
SWFS Adjustment # and Description	(C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(25,919.59) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(D)
A/P not C/F-Operating Categories	(D)
	(D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	1,952,541.31 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	1,952,541.31 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Department:	Department of Military Affairs
Fund Name:	Emergency Response Trust Fund
FLAIR #:*	62-2-087
Name Position Telephone No. of Person Completing Form:	Ed Bouza, Finance and Accounting Director III, 904-823-0203
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input checked="" type="checkbox"/> Re-create without modification (last action was initial create) <input type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	F.S.250.175 and s. 19(f)(2), Art. III of the State Constitution. The Emergency Response Trust Fund shall be used to pay all operating costs incurred by the Florida National Guard when called to state active duty.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	This trust fund has two funding sources; state funds approved by budget amendments under chapter 216, and reimbursements from the Federal Emergency Management Agency for the cost of activating the Florida National Guard.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	This trust fund is limited to emergency costs only.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	None.
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	None.
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	General Revenue funds are used to pay the initial costs of most emergencies, and Federal Emergency Management Agency funds are used to reimburse General Revenue at the end of the state disasters.

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Without this trust fund, the Department of Military Affairs would have no mechanism to pay National Guard costs associated with state activations.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	

**SCHEDULE I – DEPARTMENT LEVEL
TRUST FUND AVAILABLE**

DEPARTMENT OF MILITARY AFFAIRS
OLO 620000

2261 - FEDERAL GRANTS TRUST FUND

FISCAL YEAR 2015-2016

5 Percent Trust Fund Reserve Calculation

Federal Grants Trust Fund

This trust fund is 100% federal funds and is exempt from the 5% reserve requirement.

Revenue Estimating Methodology

Federal Grants Trust Fund

The revenue for this trust fund comes from the 33 different cooperative agreements the department signs with the Department of Defense each year. The exact dollar amount for each cooperative agreement is specified in the contract before execution begins. The enclosed revenue estimates are based on the input the department receives from the Department of Defense as to the size of each agreement for the next federal fiscal year.

Section III Adjustments

Federal Grants Trust Fund

There are several adjustments that had to be reported:

Prior year FCO encumbrances still in Line A of Section IV of (\$13,932,941).

June FCO reversions of \$297,848.

Prior year September operating reversions of \$165,394.

February FCO reversions of \$347,000.

Prior year Operating encumbrances still in Line A of Section IV of (\$648,927).

 Prior Year A/P not certified of \$1,139.

 Prior Year Compensated Absences of \$954,692.

 Prior Year Due to Other Departments of \$218,441.

 Prior Year Encumbrances of (\$525,345).

Statewide Financial Statement Adjustments to record current year compensated absences of \$50,353.

Reverse Prior Year account transactions of \$226,240 still in Line A.

Reversal Prior Year SWFS adjustment needed to bring cash balance in line of \$479,445.

Bringing the total adjustments for Section III to (\$11,717,734).

Computation of Cost for General Management and Administrative Service

Federal Grants Trust Fund

National Guard Regulation 5-1 prohibits any state from collecting indirect costs associated with the administration of cooperative agreements. Additionally, each agreement provides administrative support required to execute the agreement. Therefore, there is no management fees associated with these agreements.

FCO Adjustments

Federal Grants Trust Fund

Prior Year Encumbrance Adjustment of (\$13,932,941) is needed to reverse the prior year's encumbrance out of the fund balance.

June 2014, we had a need to reverse appropriation for several projects to come to \$297,848. We have a category 086998 "Minor Construction" that the federal government fund for minor repairs and renovations to federally owned building maintained by the Florida National Guard. These are estimates from year to year. At the end of the fiscal year, we had more appropriation than contracted projects or federal funds so we reverted the unneeded appropriation (086998-12 \$246,867.49 and 086998-13 \$50,980.90).

February 2014, we had a need to reverse appropriation for one project for \$347,000. It was a project put into the LBR in FY13-14 but the federal government took it off the list of approved projects and did not fund it, so we needed to revert the appropriation.

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I**

Agency Name Department of Military Affairs

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

Fund Name and Number : Federal Grants Trust Fund/2261

Transfers In (Provide Agency and Fund Number Received From)	Transfer In Revenue Category	Amount			Transfer Out Expenditure Category	Confirmed By/Date
		FY 13-14 (A01)	FY 14-15 (A02)	FY 15-16 (A03)		
FDLE 710000-20-2-261018	001510	34,926.98	35,000.00	35,000.00	105507	Terri Speed / 31 July 2014
Dept of Agriculture 420000-20-2-315002	001510	275,705.48	275,000.00	275,000.00	051113	Latora Brockman / 31 July 2014
Dept of Children & Families 600000-10-1-000326	001500	250,000.00	250,000.00	250,000.00	103034	Linda Sharpton / 31 July 2014
Dept of Juvenile Justice 800000-10-1-000100	001500	435,833.00	435,833.00	435,833.00	100279/103257	Kedra Lewis / 31 July 2014
Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Out Expenditure Category				Transfer In Revenue Category	Confirmed By/Date

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016 Department of Military Affairs
Trust Fund Title:	Federal Grants Trust Fund
Budget Entity:	62050500
LAS/PBS Fund Number:	2261

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	9,977,615.71	(A)		9,977,615.71
ADD: Other Cash (See Instructions)	1,130,606.38	(B)		1,130,606.38
ADD: Investments		(C)		0
ADD: Outstanding Accounts Receivable	536,753.94	(D)		536,753.94
ADD: Anticipated Revenues to cover expenses	38,839,696.99	(E)		38,839,696.99
Total Cash plus Accounts Receivable	50,484,673.02	(F)	0	50,484,673.02
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards		(H)		0
Approved "B" Certified Forwards	923,753.85	(H)		923,753.85
Approved "FCO" Certified Forwards	39,583,303.46	(H)		39,583,303.46
LESS: Other Accounts Payable (Nonoperating)		(I)	50,353.08	50,353.08
LESS: _____		(J)		0
Unreserved Fund Balance, 07/01/2014	9,977,615.71	(K)	(50,353.08)	9,927,262.63 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title:	Department of Military Affairs
Trust Fund Title:	Federal Grants Trust Fund
LAS/PBS Fund Number:	2261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2014	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	11,014,617.13 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	(50,353.08) (C)
SWFS Adjustment # and Description	
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(923,753.85) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(39,583,303.46) (D)
A/P not C/F-Operating Categories	1,139.20 (D)
GL 35300 - Due to Other Departments	153,972.43 (D)
GL 38600 - Current Compensated Absences	475,247.27 (D)
	38,839,696.99 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	9,927,262.63 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	9,927,262.63 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Department:	Department of Military Affairs
Fund Name:	Federal Grants Trust Fund
FLAIR #:*	62-2-261
Name Position Telephone No. of Person Completing Form:	Ed Bouza, Finance and Accounting Director III, 904-823-0203
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input checked="" type="checkbox"/> Re-create without modification (last action was initial create) <input type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	F.S.250.175. The Federal Grants Trust Fund is used to expend federal funds received by the department under terms of cooperative agreements or grants between the federal and state governments.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	This trust fund has two funding sources; federal cooperative agreements and grants, and state grants of federal pass-through funds.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	This trust fund is limited to the terms of the cooperative agreements and grants.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	Department of Defense regulations prohibit the state from collecting indirect administration costs.
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	None.
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	A small number of cooperative agreements (mainly fixed capital projects) have a mandatory state match.

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Without this trust fund, the Department of Military Affairs would have no mechanism to receive and expend federal funds. All support from the Department of Defense for the Florida National Guard would stop.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	

**SCHEDULE I – DEPARTMENT LEVEL
TRUST FUND AVAILABLE**

DEPARTMENT OF MILITARY AFFAIRS
OLO 620000

2719 – FEDERAL EQUITABLE SHARING TRUST FUND

FISCAL YEAR 2015-2016

5 Percent Trust Fund Reserve Calculation

Federal Law Enforcement Trust Fund

This trust fund is 100% federal funds and is exempt from the 5% reserve requirement.

Revenue Estimating Methodology

Federal Law Enforcement Trust Fund

The revenue for this trust fund comes from asset seizures associated with federal drug arrests. The department receives shared assets for providing assistance to federal counter-drug efforts around the state. The amount of revenue varies widely from year to year. Estimated revenue is based primarily on the level of funding provided by the Department of Defense for National Guard counter-drug operations for the coming year. If shared revenues fall short of estimates, the enhancements provided by these shared funds are eliminated and, the appropriation simply expires at the end of the year. If revenues come in above the estimate, the department does a budget amendment for more appropriation.

Section III Adjustments

Federal Law Enforcement Trust Fund

The first adjustment is prior year September reversions of \$1,417.

The second adjustment is for rounding errors of (\$31).

The next three adjustments are accounting transactions that need to be removed from Line A in section IV:

Prior Year A/P not certified forwarded of 214.

Prior Year Reserve for FCO of (\$68,275).

Prior Year encumbrances of (\$115,899).

The total of the adjustments for this Trust Fund are (\$182,574).

Computation of Cost for General Management and Administrative Service

Federal Law Enforcement Trust Fund

The federal guide that governs the execution of assets seizure funds prohibits the supplanting of existing state funds. Shared funds are only to be used to enhance existing counter-drug efforts. As a result, all asset seizure funds are directed toward improvement of existing counter-drug efforts. There is no management charge associated with this trust fund for this year.

FCO Adjustments:

Federal Law Enforcement Trust Fund

Prior Year FCO encumbrances that need to be reversed from the fund balance is \$68,274.73.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	Department of Military Affairs
Budget Entity:	Federal Equitable Sharing/Law Enforcement Trust Fund
LAS/PBS Fund Number:	62050100
	2719

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	61,077.84	(A)		61,077.84
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments	1,851,588.86	(C)		1,851,588.86
ADD: Outstanding Accounts Receivable	2,426.39	(D)		2,426.39
ADD: _____		(E)		0
Total Cash plus Accounts Receivable	1,915,093.09	(F)	0	1,915,093.09
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards		(H)		0
Approved "B" Certified Forwards	78,784.96	(H)		78,784.96
Approved "FCO" Certified Forwards	650,000.00	(H)		\$650,000.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0
LESS: _____		(J)		0
Unreserved Fund Balance, 07/01/2014	1,186,308.13	(K)	0	1,186,308.13 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: Department of Military Affairs
Trust Fund Title: Federal Equitable Sharing/Law Enforcement Trust Fund
LAS/PBS Fund Number: 2719

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2014

Total all GLC's 5XXXX for governmental funds; 1,914,907.94 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (78,784.96) (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (650,000.00) (D)

A/P not C/F-Operating Categories (D)

GL 35300 - Due to Other Departments 185.15 (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 1,186,308.13 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 1,186,308.13 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Department:	Department of Military Affairs
Fund Name:	Federal Law Enforcement Trust Fund
FLAIR #:*	62-2-719
Name Position Telephone No. of Person Completing Form:	Ed Bouza, Finance and Accounting Director III, 904-823-0203
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input checked="" type="checkbox"/> Re-create without modification (last action was initial create) <input type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	F.S.250.175. The Federal Law Enforcement Trust Fund is used to support law enforcement and counter-drug activities and drug interdiction programs of the Florida National Guard.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	The National Guard provides counter-drug assistance to federal agencies around the state. As a result, the National Guard shares in the proceeds from forfeiture assets. This fund receives moneys from the forfeiture of assets obtained thru illegal drug activities.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	This trust fund is limited to the support of law enforcement and counterdrug activities.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	This trust fund is exempt from indirect administrative fees.
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	None.
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	None.

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Without this trust fund, the Department of Military Affairs would have no mechanism to receive and expend the forfeited funds the federal agencies provide to the National Guard for their assistance with counter-drug efforts around the state.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	