

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

DEPARTMENT OF MILITARY AFFAIRS
OLO 620000

2069 – CAMP BLANDING MANAGEMENT TRUST FUND

FISCAL YEAR 2016-2017

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 \$150,480.

The second adjustment is a SWFS adjustment for current Compensated Absences of (\$45,055).

The third adjustment is an additional reduction for expenses not in line D of (\$47).

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

The final adjustments are to adjust accounting entries still in Line A of Section IV of \$234,684.

 Prior Year encumbrances of (\$150,167)

 Prior Year A/P of \$142

 Prior Year Compensated Absences of \$384,709

Total adjustments needed for the Unreserved Fund Balance of \$345,944.

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 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	8,397.89	(A)		8,397.89
ADD: Other Cash (See Instructions)	171.68	(B)		171.68
ADD: Investments	920,385.90	(C)		920,385.90
ADD: Outstanding Accounts Receivable	12,993.30	(D)		12,993.30
ADD: _____		(E)		0
Total Cash plus Accounts Receivable	941,948.77	(F)	0	941,948.77
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards		(H)		0
Approved "B" Certified Forwards	331,716.09	(H)		331,716.09
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)		(I)	45055	45055
LESS: _____		(J)		0
Unreserved Fund Balance, 07/01/2015	610,232.68	(K)	(45055)	565,177.25 **

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 Trust Fund
LAS/PBS Fund Number: 2069

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2015

Total all GLC's 5XXXX for governmental funds; 551,262.60 (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 (45,055.43) (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (331,716.09) (D)

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

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

GL 353000 - Due to Other Dept 95.48 (D)

GL 38600 - Current Compensated Absenses Liability 390,590.69 (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 565,177.25 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 565,177.25 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

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

DEPARTMENT OF MILITARY AFFAIRS
OLO 620000

2087 – EMERGENCY RESPONSE TRUST FUND

FISCAL YEAR 2016-2017

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 two adjustments for this trust fund. The first is September reversions of \$1,390. The second is the need to reverse the prior year encumbrances of (\$25,919) still in line A section IV.

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	2,005,695.00	(A)		2,005,695.00
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	2,005,695.00	(F)	0	2,005,695.00
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards		(H)		0
Approved "B" Certified Forwards		(H)		0
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)		(I)		0
LESS: _____		(J)		0
Unreserved Fund Balance, 07/01/2015	2,005,695.00	(K)	0	2,005,695.00 **

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, 07/01/2015

Total all GLC's 5XXXX for governmental funds; 2,005,695.00 (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 [] (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: 2,005,695.00 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 2,005,695.00 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

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

DEPARTMENT OF MILITARY AFFAIRS
OLO 620000

2261 - FEDERAL GRANTS TRUST FUND

FISCAL YEAR 2016-2017

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 (\$39,583,303).

June FCO reversions of \$123,502.

Prior year September operating reversions of \$409,741.

February FCO reversions of \$1,000,000.

Prior year Operating encumbrances still in Line A of Section IV of (\$293,396).

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

 Prior Year Compensated Absences of \$475,247.

 Prior Year Due to Other Departments of \$153,972.

 Prior Year Encumbrances of (\$923,754).

SWFS for current year Compensated Absences of (\$153,778).

Reversal Prior Year SWFS adjustment needed to bring cash balance in line of \$50,353.

Bringing the total adjustments for Section III to (\$38,729,441).

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 (\$39,583,303) is needed to reverse the prior year's encumbrance out of the unreserved fund balance – July 1.

June 2015, we had a need to reverse appropriation for several projects to come to \$123,502. 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 \$301.03, 086998-13 \$2,822.76 and 086998-14 \$811.77). We have 2 construction projects that the federal government will not be funding at this time, so we scaled back the design of these projects are reverted the balances. These are the Scout/RECCE for (\$108,842.10) and the Multipurpose Machine Gun Range for (\$10,624). And the final reversion was (\$100) of overestimates of the Camp Blanding Convoy Live Fire Range.

February 2015, we had a need to reverse appropriation for two projects for \$1,000,000. They were projects put into the LBR in FY13-14 but the federal government took them off the list of approved projects and did not fund them, 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 Grant 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 14-15 (A01)	FY 15-16 (A02)	FY 16-17 (A03)		
FDLE 710000-20-2-261018	001510	40,117.00	40,000.00	40,000.00	105507	Terry Speed 7/31/2015
Dept of Agriculture 420000-20-2-315002	001510	287,533.42	287,500.00	287,500.00	051113	Jim Dodson 7/31/2015
Dept of Children & Families 600000-10-1-000326	001500	250,000.00	250,000.00	250,000.00	103034	Asheema Vemuri 7/31/2015
Dept of Juvenile Justice 800000-10-1-000100	001500	435,833.00	435,833.00	435,833.00	100279/103257	Kedra Lewis 7/31/2015
Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Out Expenditure Category				Transfer In Revenue Category	Confirmed By/Date
Dept of Management Svc 720000-20-2-678001	001903	110,178.00	110,000.00	110,000.00	107040	Calvin Anderson 7/31/2015
Dept of Mangement Svc 720000-60-2-105001	001903	163,223.03	163,000.00	163,000.00	040000	Shajuanna Footman-Hill 7/31/20

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016 Department of Military Affairs
Trust Fund Title:	Federal/Cooperative Agreement 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	9,840,826.36	(A)		9,840,826.36
ADD: Other Cash (See Instructions)	795,816.35	(B)		795,816.35
ADD: Investments		(C)		0
ADD: Outstanding Accounts Receivable	505,329.06	(D)		505,329.06
ADD: Anticipated Revenues	44385740	(E)		44385740
Total Cash plus Accounts Receivable	55,527,711.65	(F)	0	55,527,711.65
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards		(H)		0
Approved "B" Certified Forwards	694,096.64	(H)		694,096.64
Approved "FCO" Certified Forwards	44,906,948.71	(H)		44,906,948.71
LESS: Other Accounts Payable (Nonoperating)		(I)	436,338	436338
LESS: _____		(J)		0
Unreserved Fund Balance, 07/01/2015	9,926,666.30	(K)	(436,338)	9,490,328.06 **

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/State Cooperative Agreement Trust Fund
LAS/PBS Fund Number: 2261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2015	
Total all GLC's 5XXXX for governmental funds;	10,437,756.15 (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	_____ (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	_____ (D)
A/P not C/F-Operating Categories	_____ (D)
GL 35300 - Due to Other Dept	_____ (D)
GL 38600 - Compensated Absenses Liabilities	_____ (D)
GL 31100 - Accounts Payable	_____ (D)
Anticipated Revenues	_____
ADJUSTED BEGINNING TRIAL BALANCE:	9,490,328.06 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	9,490,328.06 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

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

DEPARTMENT OF MILITARY AFFAIRS
OLO 620000

2719 – FEDERAL EQUITABLE SHARING TRUST FUND

FISCAL YEAR 2016-2017

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 \$31,953.

The second adjustment is for rounding errors of (\$3).

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 185.

Prior Year Reserve for FCO of (\$650,000).

Prior Year encumbrances of (\$78,785).

The final adjustment is February FCO reversions of \$610,000.

The total of the adjustments for this trust fund is (\$86,150).

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 \$650,000.

In June 2015, there was an issue with the design of the Rehab of the Counterdrug Training Academy and there was never a construction contract. Since we were unable to commit the funds within the 18 month time frame, we reverted the uncontracted portion of the project (\$610,000).

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

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

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	120,321.17	(A)		120,321.17
ADD: Other Cash (See Instructions)	0	(B)		0
ADD: Investments	1,793,958.88	(C)		1,793,958.88
ADD: Outstanding Accounts Receivable	1,698.27	(D)		1,698.27
ADD: _____		(E)		0
Total Cash plus Accounts Receivable	1,915,978.32	(F)	0	1,915,978.32
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards		(H)		0
Approved "B" Certified Forwards	71,067.53	(H)		71,067.53
Approved "FCO" Certified Forwards	2,500.00	(H)		2,500.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0
LESS: _____		(J)		0
Unreserved Fund Balance, 07/01/2015	1,842,410.79	(K)	0	1,842,410.79 **

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, 07/01/2015	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	1,899,098.48 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	
SWFS Adjustment # and Description	
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(71,067.53) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(2,500.00) (D)
A/P not C/F-Operating Categories	
GL Code 35300 - Due to Other Dept	179.38 (D)
GL Code 31100 - Accounts Payable	16,700.46 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	1,842,410.79 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	1,842,410.79 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**