

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

DEPARTMENT OF MILITARY AFFAIRS
OLO 620000

2069 – CAMP BLANDING MANAGEMENT TRUST FUND

FISCAL YEAR 2018-2019

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 \$30,788.

The second adjustment is an adjustment for Prior Year Due to Other Department: Adm Fee on investment account of \$100 (prior year, month of June only).

The third adjustment is for a \$3 rounding error.

The final adjustment is to adjust accounting entries still in Line A of Section IV of (\$31,888) for Prior Year encumbrances.

Total adjustments needed for the Unreserved Fund Balance of (\$997).

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: 2018 - 2019
Trust Fund Title:	DEPARTMENT OF MILITARY AFFAIRS
Budget Entity:	CAMP BLANDING TRUST FUND
LAS/PBS Fund Number:	62050200
	2069

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	12,328.13	(A)		12,328.13
ADD: Other Cash (See Instructions)	171.68	(B)		171.68
ADD: Investments	785,244.78	(C)		785,244.78
ADD: Outstanding Accounts Receivable	1,274.28	(D)		1,274.28
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	799,018.87	(F)	0.00	799,018.87
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards	97,382.49	(H)		97,382.49
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	82.69	(I)		82.69
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/17	701,553.69	(K)	0.00	701,553.69 **

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: 2018 - 2019

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, 07/01/17

Total all GLC's 5XXXX for governmental funds; 351,753.02 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) 0.00 (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 (97,382.49) (D)

Approved FCO Certified Forward per LAS/PBS (D)

A/P not C/F-Operating Categories 0.00 (D)

GL 386000 - Current Compensated Absenses Liability 447,183.16 (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 701,553.69 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 701,553.69 (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 2018-2019

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 is no adjustment.

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.

**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 : Emergency Response Trust Fund - 2087

Transfers In (Provide Agency and Fund Number Received From)	Transfer In Revenue Category	Amount			Transfer Out Expenditure Category	Confirmed By/Date
		FY 16-17 (A01)	FY 17-18 (A02)	FY 18-19 (A03)		
Dept of Financial Services 430000-10-2-078001	001500	297,838.00	0.00	0.00	105152	Tiffany Porter/Teri Mann 7/31/20

Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Out Expenditure Category	Amount			Transfer In Revenue Category	Confirmed By/Date
		FY 16-17 (A01)	FY 17-18 (A02)	FY 18-19 (A03)		

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018 - 2019
Trust Fund Title:	DEPARTMENT OF MILITARY AFFAIRS
Budget Entity:	EMERGENCY MANAGEMENT TRUST FUND
LAS/PBS Fund Number:	62050200
	2087

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	254,754.11	(A)		254,754.11
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: Anticipated Revenue	116.16	(E)		116.16
Total Cash plus Accounts Receivable	254,870.27	(F)	0.00	254,870.27
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards	254,870.27	(H)		254,870.27
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/17	0.00	(K)	0.00	0.00 **

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: 2018 - 2019

Department Title:	<u>DEPARTMENT OF MILITARY AFFAIRS</u>
Trust Fund Title:	<u>EMERGENCY MANAGEMENT TRUST FUND</u>
LAS/PBS Fund Number:	<u>2087</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/17

Total all GLC's 5XXXX for governmental funds;	<input type="text" value="254,754.11"/>	(A)
GLC 539XX for proprietary and fiduciary funds		

Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/>	(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	<input type="text"/>	(C)
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SWFS Adjustment # and Description	<input type="text"/>	(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="254,870.27"/>	(D)
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Approved FCO Certified Forward per LAS/PBS	<input type="text"/>	(D)
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A/P not C/F-Operating Categories	<input type="text"/>	(D)
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Anticipated Revenue	<input type="text" value="116.16"/>	(D)
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<input type="text"/>	(D)
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<input type="text"/>	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="(0.00)"/>	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="0.00"/>	(F)
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DIFFERENCE:	<input type="text" value="(0.00)"/>	(G)*
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***SHOULD EQUAL ZERO.**

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

DEPARTMENT OF MILITARY AFFAIRS
OLO 620000

2261 - FEDERAL GRANTS TRUST FUND

FISCAL YEAR 2018-2019

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 (\$35,209,948).

June FCO reversions of \$66,812.

Prior year September operating reversions of \$147,852.

Prior year Operating encumbrances still in Line A of Section IV of (\$367,715).

 Prior Year A/P not certified of \$774.

 Prior Year Encumbrances of (\$367,715).

Bringing the total adjustments for Section III to (\$35,019,592).

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 (\$35,209,918) is needed to reverse the prior year's encumbrance out of the unreserved fund balance – July 1.

June 2017, we had a need to reverse appropriation for several projects to come to \$66,812. At the end of the fiscal year, we had more appropriation than federal funds so we reverted the unneeded appropriation (086998 for \$5,865.51, 087022 for \$36,954 and 087033 for \$23,992).

**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 16-17 (A01)	FY 17-18 (A02)	FY 18-19 (A03)		
FDLE 710000-20-2-261022	001510	38,554.00	75,000.00	75,000.00	105507	Terry Speed 7/31/2017
Dept of Agriculture 420000-20-2-315002	001510	287,344.00	300,000.00	300,000.00	051113	Jeannie Cox/Sterling Graham
Dept of Children & Family 600000-10-1-000326	001500	250,000.00	250,000.00	250,000.00	103034	Asheema Vemuri 7/31/2017
Dept of Juvenile Justice 800000-10-1-000100	001500	435,833.00	435,833.00	435,833.00	100279/103257	Lona Blount 7/31/2017
Dept of Financial Services 430000-20-2-732001	001500	4,300,000.00	7,350,000.00	7,350,000.00	180049	Kiki Evans 7/31/2017
Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Out Expenditure Category	Amount			Transfer In Revenue Category	Confirmed By/Date
Dept of Management Services 720000-20-2-67800	001903	106,140.00	106,140.00	106,140.00	107040	Calvin Anderson 7/31/2017
Dept of Mangement Services 720000-60-2-10500	001903	499,102.00	499,000.00	499,000.00	040000	James Sanders 7/31/2017
Dept of Financial Services 430000-20-2-732001	180049	4,300,000.00	7,350,000.00	7,350,000.00	001500	Kiki Evans 7/31/2017

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018 - 2019
Trust Fund Title:	DEPARTMENT OF MILITARY AFFAIRS
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	62050500
	2261

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,394,716.04	(A)		3,394,716.04
ADD: Other Cash (See Instructions)	1,022,934.01	(B)		1,022,934.01
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	556,185.23	(D)		556,185.23
ADD: Anticipated Revenue	28,282,506.17	(E)		28,282,506.17
Total Cash plus Accounts Receivable	33,256,341.45	(F)	0.00	33,256,341.45
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	15,248.28	(H)		15,248.28
Approved "B" Certified Forwards	623,275.62	(H)		623,275.62
Approved "FCO" Certified Forwards	29,223,101.51	(H)		29,223,101.51
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/17	3,394,716.04	(K)	0.00	3,394,716.04 **

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: 2018 - 2019

Department Title:	<u>DEPARTMENT OF MILITARY AFFAIRS</u>
Trust Fund Title:	<u>FEDERAL GRANTS TRUST FUND</u>
LAS/PBS Fund Number:	<u>2261</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/17

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="3,471,402.69"/> (A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	<input type="text"/> (C)
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SWFS Adjustment # and Description	<input type="text"/> (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="(623,275.62)"/> (D)
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Approved FCO Certified Forward per LAS/PBS	<input type="text" value="(29,223,101.51)"/> (D)
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A/P not C/F-Operating Categories	<input type="text" value="774.00"/> (D)
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GL 386000 - Compensated Absences Liability	<input type="text" value="986,696.88"/> (D)
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GL 35300 - Due to Other Departments	<input type="text" value="499,713.43"/> (D)
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Anticipated Revenue	<input type="text" value="28,282,506.17"/> (D)
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ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="3,394,716.04"/> (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="3,394,716.04"/> (F)
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DIFFERENCE:	<input type="text" value="0.00"/> (G)*
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***SHOULD EQUAL ZERO.**

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

DEPARTMENT OF MILITARY AFFAIRS
OLO 620000

2719 – FEDERAL EQUITABLE SHARING TRUST FUND

FISCAL YEAR 2018-2019

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 \$591.

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

- Prior Year Reserve for FCO of (\$2,500).
- Prior Year encumbrances of (\$3,396).
- Prior Year Due to Other Department; Adm Fee in investment acct of \$172 (prior year, month of June only)

The final adjustment is for June FCO reversions of \$1,500

The total of the adjustments for this trust fund is (\$3,633).

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 \$2,500.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018 - 2019
Trust Fund Title:	DEPARTMENT OF MILITARY AFFAIRS
Budget Entity:	FEDERAL EQUITABLE SHARING TRUST FUND
LAS/PBS Fund Number:	62050100
	2719

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	95,825.53	(A)		95,825.53
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	1,616,961.46	(C)		1,616,961.46
ADD: Outstanding Accounts Receivable	2,540.56	(D)		2,540.56
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	1,715,327.55	(F)	0.00	1,715,327.55
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	990.72	(H)		990.72
Approved "B" Certified Forwards	6,864.65	(H)		6,864.65
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	164.85	(I)		164.85
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/17	1,707,307.33	(K)	0.00	1,707,307.33 **

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: 2018 - 2019

Department Title:	<u>DEPARTMENT OF MILITARY AFFAIRS</u>
Trust Fund Title:	<u>FEDERAL EQUITABLE SHARING TRUST FUND</u>
LAS/PBS Fund Number:	<u>2719</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/17

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="1,714,171.98"/> (A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	<input type="text"/> (C)
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SWFS Adjustment # and Description	<input type="text"/> (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="6,864.65"/> (D)
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Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
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A/P not C/F-Operating Categories	<input type="text"/> (D)
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<input type="text"/> (D)

<input type="text"/> (D)

<input type="text"/> (D)

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="1,707,307.33"/> (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="1,707,307.33"/> (F)
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DIFFERENCE:	<input type="text" value="0.00"/> (G)*
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***SHOULD EQUAL ZERO.**