

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

DEPARTMENT OF MILITARY AFFAIRS
OLO 620000

2069 – CAMP BLANDING MANAGEMENT TRUST FUND

FISCAL YEAR 2022-2023

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 (\$20,293).

The second adjustment is for Reversal of Prior Year Accounts Payable of \$376.00.

The final adjustment is Reversal of Prior Year Encumbrances still in Line A of (\$725,700).

Total adjustments needed for the Unreserved Fund Balance of (\$745,617).

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: 2022 - 2023
Trust Fund Title:	Department of Military
Budget Entity:	Camp Blanding Trust Fund
LAS/PBS Fund Number:	62050200
	2069

	Balance as of 6/30/2021		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	350,439.84	(A)		350,439.84
ADD: Other Cash (See Instructions)	171.68	(B)		171.68
ADD: Investments	3,085,144.68	(C)		3,085,144.68
ADD: Outstanding Accounts Receivable	5,761.66	(D)		5,761.66
ADD: _____		(E)		0
Total Cash plus Accounts Receivable	3,441,517.86	(F)	0	3,441,517.86
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	0	(H)		0
Approved "B" Certified Forwards	94,536.75	(H)		94,536.75
Approved "FCO" Certified Forwards	1,161,953.09	(H)		1,161,953.09
LESS: Other Accounts Payable (Nonoperating)	350.93	(I)		350.93
LESS: _____		(J)		0
Unreserved Fund Balance, 07/01/21	2,184,677.09	(K)	0	2,184,677.09 **

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: 2022 - 2023

Department Title: Department of Military Affairs
Trust Fund Title: 2069
LAS/PBS Fund Number: 62050200

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/21

Total all GLC's 5XXXX for governmental funds; 3,440,458.23 (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 (94,536.75) (D)

Approved FCO Certified Forward per LAS/PBS (1,161,953.09) (D)

A/P not C/F-Operating Categories 708.70 (D)

[] (D)

[] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: 2,184,677.09 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 2,184,677.09 (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 2022-2023

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.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2022 - 2023
Trust Fund Title:	DEPARTMENT OF MILITARY AFFAIRS
Budget Entity:	EMERGENCY MANAGEMENT TRUST FUND
LAS/PBS Fund Number:	62050200
	2087

	Balance as of 6/30/2021		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		0
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments		(C)		0
ADD: Outstanding Accounts Receivable	784,053.45	(D)		784,053.45
ADD: _____		(E)		0
Total Cash plus Accounts Receivable	784,053.45	(F)	0	784,053.45
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, 07/01/21	784,053.45	(K)	0	784,053.45 **

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: 2022 - 2023

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, 07/01/21

Total all GLC's 5XXXX for governmental funds;	<input type="text" value="784,053.45"/>	(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"/>	(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)
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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="784,053.45"/>	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="784,053.45"/>	(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 2022-2023

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 (\$26,260,698).

June FCO reversions of \$3,218,802.

Prior year September operating reversions of \$60,369.

Reverse Prior Year A/P in Line A \$718,349.

Reverse Prior Year Adjustment to Account Payment Operation Expenses of \$774.

Bringing the total adjustments for Section III to (\$22,262,404)

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 (\$26,260,698) is needed to reverse the prior year's encumbrance out of the unreserved fund balance – July 1.

June 2021, we had a need to reverse appropriation for SRM 17 (086998) in the amount of \$44, Construction – Calloway 17 (087026) in the amount of \$131,540, Main/Rep/Const – Statewide- Jobs Challenge 19 (083643) in the amount of \$225,181 and Operating costs in the amount of \$2,862,036.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2022 - 2023
Trust Fund Title:	Department of Military Affai
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	62050500
	2261

	Balance as of 6/30/2021		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,597,875.91	(A)		3,597,875.91
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	505,319.09	(D)		505,319.09
ADD: _____	21,606,176.23	(E)		21,606,176.23
Total Cash plus Accounts Receivable	25,709,371.23	(F)	0	25,709,371.23
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	0	(H)		0
Approved "B" Certified Forwards	318,215.74	(H)		318,215.74
Approved "FCO" Certified Forwards	22,675,111.98	(H)		22,675,111.98
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		0
Unreserved Fund Balance, 07/01/21	2,716,043.51	(K)	0	2,716,043.51 **

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: 2022 - 2023

Department Title: Department of Military Affairs
Trust Fund Title: 2261
LAS/PBS Fund Number: 62050500

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/21

Total all GLC's 5XXXX for governmental funds; 3,411,242.24 (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 (318,215.74) (D)

Approved FCO Certified Forward per LAS/PBS (22,675,111.98) (D)

A/P not C/F-Operating Categories 774.00 (D)

35300 - AP Due to Other Departments 718,348.63 (D)

Anticipated Revenues 21,606,176.23 (D)

Revenue - Current Asset (27,169.87) (D)

ADJUSTED BEGINNING TRIAL BALANCE: 2,716,043.51 (E)

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

DIFFERENCE: 2,716,043.51 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE I – DEPARTMENT LEVEL
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DEPARTMENT OF MILITARY AFFAIRS
OLO 620000

2719 – FEDERAL EQUITABLE SHARING TRUST FUND

FISCAL YEAR 2022-2023

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 for prior year September reversions of (\$2,364).

The second adjustment is for Reversal of Prior Year Accounts Payable of \$179.

The final adjustment is Reversal of Prior Year Encumbrances still in Line A of (\$2,364).

The total of the adjustments for this trust fund is \$179.

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.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2022 - 2023
Trust Fund Title:	DEPARTMENT OF MILITARY AFFAIRS
Budget Entity:	FEDERAL LAW ENFORCEMENT TRUST FUND
LAS/PBS Fund Number:	62050100
	2719

	Balance as of 6/30/2021	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	69,700.24 (A)	0	69,700.24
ADD: Other Cash (See Instructions)	0 (B)	0	0
ADD: Investments	2,096,305.55 (C)	0	2,096,305.55
ADD: Outstanding Accounts Receivable	1,854.49 (D)	0	1,854.49
ADD: _____	0 (E)	0	0
Total Cash plus Accounts Receivable	2,167,860.28 (F)	0	2,167,860.28
LESS Allowances for Uncollectibles	0 (G)	0	0
LESS Approved "A" Certified Forwards	0 (H)	0	0
Approved "B" Certified Forwards	0 (H)	0	0
Approved "FCO" Certified Forwards	0 (H)	0	0
LESS: Other Accounts Payable (Nonoperating)	209.62 (I)	0	209.62
LESS: _____	0 (J)	0	0
Unreserved Fund Balance, 07/01/21	2,167,650.66 (K)	0	2,167,650.66 **

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

Department Title:	<u>Budget Period: 2022 - 2023</u> <u>Department of Military Affairs</u>
Trust Fund Title:	<u>Federal Law Enforcement Trust Fund</u>
LAS/PBS Fund Number:	<u>2719</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/21

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="2,167,471.25"/> (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"/> (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" value="179.41"/> (D)
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<input type="text"/>	(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="2,167,650.66"/> (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text"/> (F)
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DIFFERENCE:	<input type="text" value="2,167,650.66"/> (G)*
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***SHOULD EQUAL ZERO.**