

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

DEPARTMENT OF MILITARY AFFAIRS
OLO 620000

2069 – CAMP BLANDING MANAGEMENT TRUST FUND

FISCAL YEAR 2013-2014

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

We had to reverse prior year certified forwards still in Line A of Section IV of (\$36,754).

A correction was needed to prior year administration fees that were booked incorrectly of \$33.

Another adjustment is for prior year compensated absences of \$270,086.

The final adjustment was for prior year September reversions of \$32,541.

Total adjustments needed for the Unreserved Fund Balance of \$265,906.

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: 2013 - 2014
Trust Fund Title:	Department of Military Affairs
Budget Entity:	Camp Blanding Management Trust Fund
LAS/PBS Fund Number:	62050200
	2069

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	\$ 2,737.51	(A)		\$ 2,737.51
ADD: Other Cash (See Instructions)	\$ 171.68	(B)		\$ 171.68
ADD: Investments	\$ 1,479,962.02	(C)		\$ 1,479,962.02
ADD: Outstanding Accounts Receivable	\$ 2,783.29	(D)		\$ 2,783.29
ADD: _____		(E)		
Total Cash plus Accounts Receivable	\$ 1,485,654.50	(F)		\$ 1,485,654.50
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards	\$ (25,300.00)	(H)		\$ (25,300.00)
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/12	\$ 1,460,354.50	(K)		\$ 1,460,354.50 **

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: 2013 - 2014	
Department Title:	<u>Department of Military Affairs</u>
Trust Fund Title:	<u>Camp Blanding Management Trust Fund</u>
LAS/PBS Fund Number:	<u>2069</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	\$ 1,215,420.93	(A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)

[]	(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	[]	(C)
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SWFS Adjustment # and Description	[]	(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	\$ (25,300.00)	(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	[]	(D)
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A/P not C/F-Operating Categories	[]	(D)
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GL 38600 - Current Compensated Absences Liability	\$ 270,085.58	(D)
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GL 35300 - Due to other Departments	\$ 147.99	(D)
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[]	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:

\$ 1,460,354.50	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)

\$ 1,460,354.50	(F)
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DIFFERENCE:

\$ -	(G)*
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***SHOULD EQUAL ZERO.**

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

DEPARTMENT OF MILITARY AFFAIRS
OLO 620000

2087 – EMERGENCY RESPONSE TRUST FUND

FISCAL YEAR 2013-2014

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

The first adjustment is prior year September reversion of \$808,265.

We had another adjustment for rounding of (\$1).

And a final adjustment to reverse prior year certified forwards still in Line A of Section IV of (\$1,093,260).

Total adjustments for the Emergency Response Trust Fund are (\$284,996).

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: 2013 - 2014 Department of Military Affairs
Trust Fund Title:	Emergency Response Trust Fund
Budget Entity:	62050200
LAS/PBS Fund Number:	2087

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	\$ 2,028,351.17	(A)		\$ 2,028,351.17
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable		(D)		
ADD: _____		(E)		
Total Cash plus Accounts Receivable	\$ 2,028,351.17	(F)		\$ 2,028,351.17
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/12	\$ 2,028,351.17	(K)		\$ 2,028,351.17 **

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: 2013 - 2014	
Department Title:	<u>Department of Military Affairs</u>
Trust Fund Title:	<u>Emergency Response Trust Fund</u>
LAS/PBS Fund Number:	<u>2087</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	\$ 2,028,351.17	(A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)

[]	(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	[]	(C)
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SWFS Adjustment # and Description	[]	(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	[]	(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	[]	(D)
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A/P not C/F-Operating Categories	[]	(D)
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[]	(D)
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[]	(D)
-----	-----

[]	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:

\$ 2,028,351.17	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)

\$ 2,028,351.17	(F)
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DIFFERENCE:

\$ -	(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 2013-2014

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 25 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 (\$13,678,031).

June FCO reversions of \$5,072,767.

Prior year September operating reversions of \$521,609.

Prior year Operating encumbrances still in Line A of Section IV of (\$1,642,636).

Prior year reversal of (\$322,056).

Statewide Financial Statement Adjustment of \$58,000 for anticipated receivable not recorded in agency financial statements before closing of the books.

Bringing the total adjustments for Section III to (\$9,990,347).

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.

**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 <i>(Provide Agency and Fund Number Received From)</i>	Transfer In Revenue Category	Amount FY 11-12 (A01)	Amount FY 12-13 (A02)	Amount FY 13-14 (A03)	Transfer Out Expenditure Category	Confirmed By/Date
Dept of Community Affairs - 2261	001510	6,967.00			181020	Karen Peyton/July 2012
FDLE - 2261	001510	39,475.12			105507	Janet Hockman/July 2012
Dept of Agriculture - 2315	001510	121,208.22			051113	Shenita White/July 2012
DOE - 2315	001510	138,066.22			051113	Steven Burch/July 2012
DEO - 2195	001500	208,876.71			100778	Lavondria Norton/July 2012
DCF - 1000	001500	250,000.00			103034	Linda Sharpton/July 2012
AWI - 2648	001500	148,136.20			100778	Lavondria Norton/July 2012
DJJ - 1000	001500	435,833.00			103257	Libby Grimes/July 2012

Transfers Out (Operating and Non-Operating) <i>(Provide Agency and Fund Number Transferred To)</i>	Transfer Out Expenditure Category				Transfer In Revenue Category	Confirmed By/Date

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2013 - 2014
Trust Fund Title:	Department of Military Affairs
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	62050500
	2261

	Balance as of 6/30/2012		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	\$ 7,943,803.68	(A)			\$ 7,943,803.68
ADD: Other Cash (See Instructions)		(B)			
ADD: Investments		(C)			
ADD: Outstanding Accounts Receivable	\$ 656,379.25	(D)	\$ 58,000.00		\$ 714,379.25
ADD: Anticipated Revenues to cover expenses	\$ 16,024,384.47	(E)			\$ 16,024,384.47
Total Cash plus Accounts Receivable	\$ 24,624,567.40	(F)	\$ 58,000.00		\$ 24,682,567.40
LESS Allowances for Uncollectibles		(G)			
LESS Approved "A" Certified Forwards		(H)			
Approved "B" Certified Forwards	\$ (469,158.81)	(H)			\$ (469,158.81)
Approved "FCO" Certified Forwards	\$ (24,213,408.59)	(H)			\$ (24,213,408.59)
LESS: Other Accounts Payable (Nonoperating)		(I)			
LESS: _____		(J)			
Unreserved Fund Balance, 07/01/12	\$ (58,000.00)	(K)	\$ 58,000.00		\$ - **

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: 2013 - 2014	
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, 07/01/12	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	7,929,905.89 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	58,000.00 (C)
SWFS Adjustment # and Description	
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(469,158.81) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(24,213,408.59) (D)
A/P not C/F-Operating Categories	1,139.20 (D)
GL 35300 - Due to Other Departments	153,069.54 (D)
GL 38600 - Compensated Absences Liabilities	516,068.30 (D)
Anticipated Revenues to cover expenditures	16,024,384.47 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	0.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	0.00 (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 2013-2014

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 reversion of \$5,483.

A correction was needed to prior year administration fees that were booked incorrectly of \$46.

The final adjustment was to reverse prior year certified forwards still in Line A of Section IV of (\$11,415).

The total of the adjustments for this Trust Fund are (\$5,886).

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: 2013 - 2014 Department of Military Affairs
Trust Fund Title:	Federal Law Enforcement Trust Fund
Budget Entity:	62050100
LAS/PBS Fund Number:	2719

	Balance as of 6/30/2012		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	\$ 983,703.43	(A)			\$ 983,703.43
ADD: Other Cash (See Instructions)		(B)			
ADD: Investments	\$ 1,154,112.64	(C)			\$ 1,154,112.64
ADD: Outstanding Accounts Receivable	\$ 2,170.48	(D)			\$ 2,170.48
ADD: _____		(E)			\$ -
Total Cash plus Accounts Receivable	\$ 2,139,986.55	(F)			\$ 2,139,986.55
LESS Allowances for Uncollectibles		(G)			
LESS Approved "A" Certified Forwards		(H)			
Approved "B" Certified Forwards		(H)			\$ -
Approved "FCO" Certified Forwards	\$ (200,000.00)	(H)			\$ (200,000.00)
LESS: Other Accounts Payable (Nonoperating)		(I)			
LESS: _____		(J)			
Unreserved Fund Balance, 07/01/12	\$ 1,939,986.55	(K)			\$ 1,939,986.55 **

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:	2013 - 2014
Department Title:	Department of Military Affairs
Trust Fund Title:	Federal Law Enforcement Trust Fund
LAS/PBS Fund Number:	2719

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	\$ 2,139,871.15 (A)
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	[(200,000.00)] (D)
A/P not C/F-Operating Categories	[] (D)
	[] (D)
GL35300 - Due to Other Departments	\$ 115.40 (D)
	[] (D)
ADJUSTED BEGINNING TRIAL BALANCE:	\$ 1,939,986.55 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	\$ 1,939,986.55 (F)
DIFFERENCE:	\$ - (G)*

***SHOULD EQUAL ZERO.**