



**MONTANA
DEPARTMENT OF
ADMINISTRATION**

State Financial Services Division

Greg Gianforte, Governor
Misty Ann Giles, Director

**TO: Amy Carlson, Legislative Fiscal Analyst
Legislative Fiscal Division**

FROM: Jennifer Thompson, State Accountant

DATE: September 1, 2022

SUBJECT: Inter-entity Loan Report, Fiscal Year-End 2022

In accordance with 17-2-107(5), MCA, the Department of Administration has prepared an annual report regarding loans authorized to the same accounting entity (fund) for two consecutive fiscal years. This report discloses such inter-entity loans through fiscal year-end (FYE) 2022, excluding those of the University System, which are approved by the Commissioner of Higher Education or the Board of Regents. This report also discloses all long-term loans/advances, regardless of the number of years outstanding.

Section 17-2-107(8), MCA, allows the Department of Administration to authorize loans to funds with long-term repayment whenever necessary due to the timing of the receipt of agreed-upon reimbursements from federal, private, or other governmental entity sources for disbursements made. The Department of Administration may approve these long-term loans (or advances) if the agency can demonstrate that the total loan balance does not exceed total receivables from federal, private, and other governmental entities and that receivables have been billed on a timely basis. Advances from the general fund to other funds generally require the reporting of an offsetting non-spendable fund balance in the general fund. This offsetting non-spendable fund balance for the long-term loans will not be reported in other funds.

The long-term loans listed on this report are generally required to provide cash to support operations pending the receipt of reimbursement from the federal government, other governmental entities, or private organizations, which is the plan for repayment. There were 9 past due loans as of fiscal year-end 2022, each of which are included on this report. However, all agencies with loans on this report have certified sufficient anticipated revenues or plans to obtain sufficient revenues to repay the loans and are considered solvent at this time.

CC Misty Ann Giles
Ryan Osmundson
Cheryl Grey
Katie Guenther

**Statewide Accounting
Bureau**
Mitchell Bldg, Rm 255
P.O. Box 200102
Helena, MT 59620
406-444-3092

**Financial Services
Technology Bureau**
Mitchell Bldg, Rm 295
P.O. Box 200102
Helena, MT 59620
406-444-3092

**Local Government
Services**
Mitchell Bldg, Rm 255
P.O. Box 200547
Helena, MT 59620
406-444-9101

**State Procurement
Bureau**
Mitchell Bldg, Rm 165
P.O. Box 200135
Helena, MT 59620
406-444-2575

LOANS AUTHORIZED FOR TWO CONSECUTIVE FISCAL YEAR-ENDS

The Department of Administration has authorized loans for two consecutive fiscal year-ends to the following agencies and funds:

Agency	Fund Name	Fund #	FYE 2022 Balance
Corrections (4)	MSP - Cook Chill	06573	\$ 150,000
Department of Administration - SITSD (3) (5)	Electronic Government Services	06004	2,500,000
Fish Wildlife & Parks (4)	Fedl Fish(W/B) Wildlife(P/R)	03097	50,000
Fish Wildlife & Parks (4)	Misc Federal Funds	03403	400,000
Health & Human Services (3)	Child Support Clearing	07028	100,000
Judiciary (3)	Drug Trmt Court Fed Res JD7	03373	66,785
Livestock (2) (5)	Small Federal Grants	03673	60,000
Livestock (2) (5)	NAIS	03710	16,000
Livestock (4) (5)	AH FEDERAL UMBRELLA	03427	100,000
Livestock (4) (5)	Meat/Poultry Inspection Sp Rev	03209	200,000
Long Range Building (2) (5)	CPF DPHHS	05088	3,867,868
Montana State Library (2) (5)	Historic Sites Preservation	03021	200,000
Montana State Library (3)	NRIS Federal Funds	03930	112,843
Natural Resources & Conservation (4)	FEDERAL REIMB-FIRE SUPPR CY17	03138	12,039,630
Natural Resources & Conservation (4)	FEDERAL REIMB-FIRE SUPPR CY13	03173	672,300
Natural Resources & Conservation (4)	Federal Reimb-Fire Suppr CY12	03068	2,452,000
Natural Resources & Conservation (4)	FEDERAL REIMB-FIRE SUPPR CY19	03395	218,593
Natural Resources & Conservation (4)	Federal Reimb-Fire Suppr CY14	03357	60,650
Natural Resources & Conservation (4)	Federal Reimb Fire CY15	03075	179,700
Natural Resources & Conservation (4)	FEDERAL REIMB-FIRE SUPPR CY16	03086	29,150
Natural Resources & Conservation (4)	NON-CONSOLIDATED GRANT FY15	03484	1,000
Natural Resources & Conservation (4)	Federal Reimb-Fire Suppr CY18	03047	1,055,898
Natural Resources & Conservation (4)	FEDERAL REIMB-FIRE SUPPR CY19	03395	4,885,500
Natural Resources & Conservation (4)	FEDERAL REIMB-FIRE SUPPR CY20	03589	11,121,149
Natural Resources & Conservation (4)	FEDERAL REIMB-FIRE SUPPR CY21	03168	13,424,752
Natural Resources & Conservation (4)	Non-Consolidated Grant - FY21	03284	282,550
Natural Resources & Conservation (4)	NON-CONSOLIDATED GRANT-FY22	03211	283,000
Natural Resources & Conservation (4)	FEDERAL REIMB-FIRE SUPPR CY22	03137	450,765
Public Instruction (1) (5)	Misc Grants/Contracts-Budgeted	02012	5,864
Public Instruction (1) (5)	Grant Clearance Discretionary	03170	1,225,000
Public Intruction (1) (5)	Comp School & Comm Treatment	02195	350,000
Revenue (3)	Royalty Audit - NRCT	03928	100,000
Transportation (1)	FTA COVID Grants	03133	3,000,000
Transportation (1)	FTA Grants	03147	2,000,000
			\$ 61,660,997

- (1) Short-term loan from the general fund
- (2) Short-term loan fund to fund
- (3) Long-term loan/advance from the general fund
- (4) Long-term loan/advance fund to fund
- (5) Past due as of Fiscal Year-End 2022