



**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, Department of Administration
DATE: August 29, 2024
SUBJECT: Inter-Entity Loan Report, Fiscal Year-End 2024

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) 2024, 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 in 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. 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. There were no past-due loans as of FYE 2024.

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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 2024 Balance
Judiciary(1)	Drug Trmt Court Fed Res JD7	03373	66,785
Justice(1)	MHP Grants	03549	900,000
Justice(1)	DCI ICAC Grant	03476	100,000
Justice(1)	DCI Federal Grants	03454	500,000
Justice(1)	Federal Crime Victims Benefits	03169	300,000
Justice(1)	Homeland Security	03051	200,000
Montana Arts Council(1)	NEA Funds-Basic State Grant	03016	100,000
Fish, Wildlife & Parks(2)	Fish(WB)-Wldlf(Pr) Restor Grnt	03097	50,000
Fish, Wildlife & Parks(2)	Misc Federal Funds	03403	400,000
Livestock(2)	Meat/Poultry Inspection Sp Rev	03209	150,000
Livestock(2)	Small Federal Grants	03673	120,000
Livestock(2)	NAIS	03710	15,000
Natural Resources & Conservation(2)	Justice Federal Indirect Cost	03047	1,055,898
Natural Resources & Conservation(2)	Federal Reimb-Fire Suppr CY12	03068	2,452,000
Natural Resources & Conservation(2)	Federal Reimb Fire CY15	03075	179,700
Natural Resources & Conservation(2)	FEDERAL REIMB-FIRE SUPPR CY16	03086	29,150
Natural Resources & Conservation(2)	Exotic Newcastle Disease	03137	10,980,967
Natural Resources & Conservation(2)	FEDERAL REIMB-FIRE SUPPR CY17	03138	5,039,630
Natural Resources & Conservation(2)	WIRED Grant (CHE)	03160	423,081
Natural Resources & Conservation(2)	ECIA Chapter 2	03168	8,924,752
Natural Resources & Conservation(2)	FEDERAL REIMB-FIRE SUPPR CY13	03173	672,300
Natural Resources & Conservation(2)	Exxon-SECP	03211	233,000
Natural Resources & Conservation(2)	NON-CONSOLIDATED GRANT-FY23	03264	481,414
Natural Resources & Conservation(2)	Non-Consolidated Grant - FY21	03284	232,550
Natural Resources & Conservation(2)	Federal Reimb-Fire Suppr CY14	03357	60,650
Natural Resources & Conservation(2)	FEDERAL REIMB-FIRE SUPPR CY19	03395	4,404,093
Natural Resources & Conservation(2)	FEDERAL REIMB-FIRE SUPPR CY24	03397	413,191
Natural Resources & Conservation(2)	DOE Washington State Univ	03465	19,479,289
Natural Resources & Conservation(2)	NON-CONSOLIDATED GRANT FY15	03484	1,000
Natural Resources & Conservation(2)	FEDERAL REIMB-FIRE SUPPR CY20	03589	8,621,149
Revenue(1)	Royalty Audit - NRCT	03928	100,000
Administration(1)	Electronic Government Services	06004	1,800,000
Corrections(2)	MSP - Cook Chill	06573	50,000
Public Health & Human Services(1)	Child Support Clearing	07028	100,000

68,635,599

(1) Long-term loan/advance from the general fund

(2) Long-term loan/advance fund to fund

No Past due as of Fiscal Year-End 2024