



MONTANA DEPARTMENT OF ADMINISTRATION

State Financial
Services Division
Cheryl Grey, Administrator

Statewide Accounting & Financial Systems • 406.444.3092
Local Government Services • 406.444.9101
sfsd.mt.gov

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

FROM: Jennifer Thompson, State Accountant, Department of Administration

DATE: August 27, 2025

SUBJECT: Inter-Entity Loan Report, Fiscal Year-End 2025

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 2025, excluding those of the University System, which are approved by the Commissioner of Higher Education or the Board of Regents, and all long-term loans/advances, regardless of the number of years outstanding.

LOANS AUTHORIZED FOR TWO OR MORE CONSECUTIVE FISCAL YEAR-ENDS

Agency	Fund Name	Fund #	FYE 2025 Balance
Administration (1) (2)	Electronic Government Services	06004	1,740,000
Public Health & Human Services (1)	Child Support Clearing	07028	100,000
			<u>1,840,000</u>

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

(2) Past due as of Fiscal Year-End 2025

These loans are generally required to provide cash to support operations pending receipt of reimbursement from other governmental entities or private individuals/organizations, which is the plan for repayment as certified by the agencies. While one loan was past-due as of June 30, 2025, the agency has provided sufficient repayment plans as of the date of this memo. These funds are considered solvent at this time.

Sections 17-2-107(7) and 17-2-107(9), MCA, as amended by House Bill 61 of the 2025 Legislative Session, allow agencies to maintain negative cash balances in federal funds if they certify that funds are still available and that billing is performed at the earliest allowable date. As of fiscal year-end 2025, all agencies with negative cash balances have provided this certification.

CC Misty Ann Giles
Ryan Osmundson
Cheryl Grey
Kristin Reynolds
Katie Guenther