

# DEPARTMENT OF ADMINISTRATION

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

**FROM:** Cody Pearce, State Accountant



**DATE:** September 18, 2015

**SUBJECT:** Inter-entity Loan Report, Fiscal Year-End 2015

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) 2015, 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 advances, regardless of the number of years outstanding.

### LONG-TERM LOANS APPROVED BY THE DEPARTMENT OF ADMINISTRATION

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 receivables have been billed on a timely basis. Advances from the general fund to other funds generally requires 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.

### LOANS PAST DUE

Two agencies had loans that were past due as of fiscal year-end 2015. The agencies have been contacted and the past due issues have been resolved.

## **FYE 2015 INTER-ENTITY LOAN SUMMARY**

Loans granted to a fund for a consecutive year, at FYE 2015, included 197 short-term inter-entity loans valued at \$125,633,963. Of these, 157 valued at \$ 60,330,127 were from the general fund.

The value of total loans and advances outstanding at FYE 2015 was \$176,101,114 of which \$70,333,603 was from the general fund.

CC Dan Villa  
Sheila Hogan  
Cheryl Grey  
Kris Wilkinson

## LOANS AUTHORIZED FOR TWO CONSECUTIVE FISCAL YEAR-ENDS

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

Agency	Fund Name	Fund #	FYE15 Balance
Administration (2)	Statewide 911 Services Admin	02594	\$ 100,000
Administration (2)	CMIA Funds	03320	24
Administration (2)	FirstNet Planning Grant	03485	8,346
Agriculture	Agriculture ADD Federal	03225	32,020
Commerce (2)	Accommodation Tax Account	02116	1,560,000
Commerce (2)	Community Development Block	03059	45,000
Commerce (2)	Small Business Dev. Centers	03207	5,000
Commerce (2)	SBA FAST Grant	03671	50,000
Corrections (2)	MVS-School Foods	03084	465
Corrections (2)	PHS-School Foods	03089	9,162
Corrections (2)	PHS-ESEA Title I	03099	105,120
Corrections (2)	Misc Federal Grants	03315	19,485
Enviromental Quality (2)	DNRC Grants - REMediation	02314	32,568
Enviromental Quality (2)	2015 HB 10 LRITP Projects	03010	1,517
Enviromental Quality (2)	2013 Exchange Network Grant	03015	2,912
Enviromental Quality (2)	Nat'l Park Srv - Yellowstone	03107	1,346
Enviromental Quality (2)	BLM-ARMB 9/30/16	03243	3,042
Enviromental Quality (2)	Superfund Multisite TechAssist	03257	2,569
Enviromental Quality (2)	Carpenter Snow Creek Superfund	03260	2,091
Enviromental Quality (2)	EPA Ppg	03262	72,372
Enviromental Quality (2)	FY13 Water Quality 604B Grant	03318	1,278
Enviromental Quality (2)	Tech Assist - Butte Mine Flood	03351	25,696
Enviromental Quality (2)	Management Assist - Spec Acct	03353	3,841
Enviromental Quality (2)	Management Assistance - Bulk	03360	1,771
Enviromental Quality (2)	FY11 NPS Project Grant	03440	2,309
Enviromental Quality (2)	DOE Competitive Special Proj	03459	4,390
Enviromental Quality (2)	SRF St Tribal Rel Agrmt Grant	03695	967
Enviromental Quality (2)	NPS10 Project Grant	03716	399
Enviromental Quality (2)	DOI OSM A&E Grant	03816	47,036
Enviromental Quality (2)	MOU with other Agencies	08126	8,224
Enviromental Quality (2)	NEEA Public Commissioning	08176	6,861
Fish Wildlife & Parks	Private Contracts & Grants	02051	20,000
Fish Wildlife & Parks	Real Estate Trust Earnings	02410	200,000
Fish Wildlife & Parks	Fishing Access Site Acq.	02415	5,000
Fish Wildlife & Parks	Wolf Depredation	02424	15,000
Fish Wildlife & Parks	SW Workforce-Career Tech	03043	350,000

Fish Wildlife & Parks	Fedl Fish(W/B) Wildlife(P/R)	03097	700,000
Fish Wildlife & Parks	Parks Federal Revenue	03098	670,000
Fish Wildlife & Parks	USFWS Section 6	03129	3,000
Fish Wildlife & Parks	State Wildlife Grants	03408	250,000
Fish Wildlife & Parks	DFWP Aircraft	06540	130,000
Health & Human Services (2)	Medicaid Third Party Revenue	02142	1,261,586
Health & Human Services (2)	02 Indirect Activity Prog 04	02377	4,176
Health & Human Services (2)	02 Indirect Activity Prog 09	02381	301,859
Health & Human Services (2)	02 Indirect Activty Prog 06	02382	7,141
Health & Human Services (2)	Vital Statistics	02419	45,039
Health & Human Services (2)	Tobacco Hlth and Medicaid Init	02772	9,396,590
Health & Human Services (2)	EMVH Clinic Rent	02959	7,927
Health & Human Services (2)	EMS Data Injury	03004	2,943
Health & Human Services (2)	Family Planning Title X	03026	9,227
Health & Human Services (2)	Newborn Hearing Screening	03057	272
Health & Human Services (2)	81.042 BPA	03066	74,610
Health & Human Services (2)	69010-CNS-Grants-VISTA	03072	26,919
Health & Human Services (2)	Aging - Farmers Market	03073	3,269
Health & Human Services (2)	Discretionary Child Care	03096	609,826
Health & Human Services (2)	TANF Administration	03103	100,564
Health & Human Services (2)	Vets-V.A. Reimb	03112	228,863
Health & Human Services (2)	HOPWA TriState HELP CFDA14.241	03135	13,335
Health & Human Services (2)	10.577 WIC BF Peer Counseling	03146	9,067
Health & Human Services (2)	Tuberculosis Grant	03159	1,089
Health & Human Services (2)	Caseworker Visits	03185	35,570
Health & Human Services (2)	Access & Visitation Grt 93.597	03224	113
Health & Human Services (2)	Promise Grant	03234	86,851
Health & Human Services (2)	Child Nutrition	03236	3,653
Health & Human Services (2)	WIC Admin	03246	166,897
Health & Human Services (2)	Ryan White Act, Title II	03274	3,140
Health & Human Services (2)	Adult Viral Hepatitis Prevent	03275	506
Health & Human Services (2)	SLTC Lifespan Respite	03279	254
Health & Human Services (2)	Title 18 CLIA	03303	3,760
Health & Human Services (2)	03 Indirect Activity Prog 16	03304	50,000
Health & Human Services (2)	03 Indirect Activity Prog 12	03305	350,000
Health & Human Services (2)	ACA MDCD INCNT FOR PREV OF CD	03310	555
Health & Human Services (2)	Afford Care Act MIECHVP Frmla	03328	3,053
Health & Human Services (2)	Food Inspection Program	03336	39,110
Health & Human Services (2)	Frontier Community Health	03341	199
Health & Human Services (2)	Aging-SHIP-ACL	03350	1,303
Health & Human Services (2)	Mgmt Leadership Coordination	03363	21,974
Health & Human Services (2)	03 Indirect Activity Prog 01	03365	15,000
Health & Human Services (2)	EMSC SPROC	03366	85

Health & Human Services (2)	MIPPA CMS - SHIP	03368	66
Health & Human Services (2)	Improving Arthritis Outcomes	03371	1,460
Health & Human Services (2)	MIPPA CMS - ADRC	03372	66
Health & Human Services (2)	C&Y wSpecial Health Care Needs	03380	6,498
Health & Human Services (2)	MIPPA CMS - AAA	03381	66
Health & Human Services (2)	03 Indirect Activity Prog 02	03382	500,000
Health & Human Services (2)	Early Hearing Deficit Intrv	03420	323
Health & Human Services (2)	CHIP Program Fed	03426	517,783
Health & Human Services (2)	Early Childhood Comp Sys	03448	1,036
Health & Human Services (2)	6901 - Chafee - ETV 93.599	03458	96
Health & Human Services (2)	Tobacco Retail Inspctn Program	03491	26,463
Health & Human Services (2)	64.014 - Vets St. Domic Care 1	03501	15,908
Health & Human Services (2)	Strategic Prevention Framework	03504	1,798
Health & Human Services (2)	93.150 - Mntal Hlth - Homeless	03505	260
Health & Human Services (2)	93.958 - Mntal Hlth - Blk Grt	03507	175,290
Health & Human Services (2)	MFP Demonstration Grant	03512	13,789
Health & Human Services (2)	CHIPRA Bonus	03513	5,446,702
Health & Human Services (2)	10.570 - Elderly Feeding 100%	03514	5,775
Health & Human Services (2)	93.044 - Aging Sup S & Train 1	03518	1,256
Health & Human Services (2)	93.045 - Aging Meals 100%	03519	3,119
Health & Human Services (2)	MT Capacity Building Project	03520	525
Health & Human Services (2)	93.556 - Family Preservation	03522	3,681
Health & Human Services (2)	93.645 - IV-B CWS	03527	6,135
Health & Human Services (2)	IV-E Guardianship	03529	99,373
Health & Human Services (2)	6901-Foster Care 93.658	03530	897,647
Health & Human Services (2)	6901-Subsidized Adopt 93.659	03531	436,347
Health & Human Services (2)	93.669 - Child Abuse	03532	444
Health & Human Services (2)	93.671 - Domestic Violence	03533	23
Health & Human Services (2)	93.672 - Child Abuse Challenge	03534	2,381
Health & Human Services (2)	93.674 - IV-E Independent Livi	03536	5,600
Health & Human Services (2)	10.561 - FS E & T - 50%	03544	13,338
Health & Human Services (2)	10.561 - FS Adm - Fed Exp 50%	03546	281,371
Health & Human Services (2)	10.568 - Emerg Food Assist 100	03547	398
Health & Human Services (2)	10.569 - Food Distr - Fed Exp	03548	23,449
Health & Human Services (2)	14.231 - Emerg Shelter - HUD 5	03550	6,072
Health & Human Services (2)	81.042 - Weather Ben 100%	03552	70,005
Health & Human Services (2)	84.177 - Indep Living Old BLIN	03555	463
Health & Human Services (2)	84.224 - Mon Tech 100%	03558	32,219
Health & Human Services (2)	93.563 - Child Support IVD 66%	03570	229,842
Health & Human Services (2)	93.566 - Off Ref Reset Adm 10	03571	647
Health & Human Services (2)	93.568 - LIEAP Blk Grt Adm	03572	140,312
Health & Human Services (2)	93.569 - CSBG Adm	03573	46,442
Health & Human Services (2)	93.667 - SSBG - Benefits	03579	16,070

Health & Human Services (2)	6901-93.778 - Med Adm 50%	03580	6,885,922
Health & Human Services (2)	93.778 - Med Ben FMAP	03583	21,550,000
Health & Human Services (2)	93.802 - Disabil Deter Adm 100	03588	16,299
Health & Human Services (2)	03 Indirect Activity Prog 06	03591	500,000
Health & Human Services (2)	03 Indirect Activity Prog 03	03593	100,000
Health & Human Services (2)	03 Indirect Activity Prog 07	03596	50,000
Health & Human Services (2)	03 Indirect Activity Prog 08	03597	75,000
Health & Human Services (2)	03 Indirect Activity Prog 09	03598	250,000
Health & Human Services (2)	03 Indirect Activity Prog 10	03599	250,000
Health & Human Services (2)	03 Indirect Activity Prog 33	03601	30,000
Health & Human Services (2)	84.126 - Rehab-Sec110 A 78.7%	03604	70,148
Health & Human Services (2)	03 Indirect Activity Prog 11	03611	25,000
Health & Human Services (2)	Aging - Caregiver III-E	03666	1,126
Health & Human Services (2)	6901-CACFP 10.558 & 10.560	03677	6,372
Health & Human Services (2)	6901-HOPWA CFDA#14-241	03679	20,710
Health & Human Services (2)	6901-Cancer Registries 93.283	03712	3,765
Health & Human Services (2)	6901-WIC Farmer Market 10.572	03713	505
Health & Human Services (2)	ACA-MIECHV- Expansion	03796	23,907
Health & Human Services (2)	Healthy Montana Teen Parents 2	03826	32,575
Health & Human Services (2)	Personal Resp Education Prgm	03827	3,490
Health & Human Services (2)	SCHLTH	03829	50,273
Health & Human Services (2)	HRSA Flex Rural Hlth Acss Pg	03902	18
Health & Human Services (2)	Emergency Preparedness	03903	48,584
Health & Human Services (2)	Bioterr. Hospital Preparedness	03904	38,521
Health & Human Services (2)	Seroprevalence/Surveillance	03929	4,874
Health & Human Services (2)	Title 19	03934	58,787
Health & Human Services (2)	Title 18	03935	19,135
Health & Human Services (2)	Vaccination Program	03936	45,955
Health & Human Services (2)	STD Program	03937	5,063
Health & Human Services (2)	Aids Fed. Cat. #13.118	03938	17,250
Health & Human Services (2)	T-19 OBRA Nurse Aid	03948	453
Health & Human Services (2)	Rural Hospital Flexibilty Prog	03960	2,004
Health & Human Services (2)	CSFP	03965	75
Health & Human Services (2)	Child Support Clearing	07028	200,000
Health & Human Services (2)	6901-NWE Free Weatherizatn Prg	08125	387,605
Historical Society	Cultural And Aesthetic Project	02406	714
Justice	NRD Yellowstone River	08139	325,000
Justice (2)	Homeland Security	03051	17,000
Justice (2)	Federal Crime Victims Benefits	03169	25,531
Justice (2)	Medicaid Fraud	03800	21,379
Justice (2)	DCI Misc Private Funds	08031	47,000
Labor & Industry	Contracts From PHHS	02242	94,100
Labor & Industry	Contracts from UI	02246	2,310

Labor & Industry	Elevator Licensing Program	02767	341,650
Labor & Industry	Board Of Athletics	02841	17,280
Labor & Industry	Labor and Industry Veteran Gra	03297	32,350
Labor & Industry	Office of Community Srvcs SSR	03339	8,993
Labor & Industry	Stay at work/return to work	06096	6
Library Commission (2)	NRIS Federal Funds	03930	8,000
Livestock	NAIS	03710	80,000
Military Affairs (2)	Military Capital Construction	03056	725,000
Military Affairs (2)	National Guard	03132	2,125,000
Military Affairs (2)	Disaster & Emergency Services	03134	200,000
Military Affairs (2)	Air National Guard	03453	600,000
Natural Resources	Wastewater SRF Special Admin	02223	12,250
Natural Resources	Drinking Water Spec Admin Cost	02491	5,800
Natural Resources	Non-Consolidated Grant FY11	03038	2,000
Natural Resources	Consolidated Grant FY11	03039	117,000
Natural Resources	FEMA Federal Grants	03094	95,500
Natural Resources	Res Dev & Cons - Fed	03178	11,000
Natural Resources	CONSOLIDATED GRANT FY14	03471	101,250
Natural Resources	NON-CONSOLIDATED GRANT FY14	03472	231,500
Natural Resources	CONSOLIDATED GRANT-FY12	03805	133,000
Natural Resources	NON-CONSOLIDATED GRANT-FY12	03807	11,000
Natural Resources	CONSOLIDATED GRANT-FY13	03809	151,100
Natural Resources	NON-CONSOLIDATED GRANT-FY13	03810	171,000
Natural Resources	FEDERAL REIMB-FIRE CY10-FY11	03943	8,700
Revenue (2)	Coal Severance Tax Income Fnd	09041	1,437,445
Revenue (2)	RITT Income Fund	09043	309,703
Transportation	Rail Planning & Construction	03055	64,666
Transportation	Aeronautics Division	03060	150,000
Transportation	FTA Grants	03147	2,000,000
Transportation	MCS Federal Grants	03292	606,627
Transportation	Highway Trust - Sp Rev	03407	56,559,735
Transportation	Traffic Safety	03828	1,594,285

\$ 125,633,963

## LONG-TERM ADVANCES

At FYE 2015, the Department of Administration had authorized long-term advances to the following agencies and funds:

Agency	Fund Name	Fund #	FYE15 Balance
Agriculture	Agriculture ASD Federal	03118	\$ 50,000
Agriculture	Agriculture ASD Federal	03118	50,000
Commerce (1)	Small Business Dev. Centers	03207	100,000
Commerce (1)	BOHR Operation Fund	02029	146,436
Commerce (1)	BOHR Simulcast Fund	02063	230,621
Commerce (1)	OIT STEP	03331	30,000
Corrections	MSP Institutional Industries	06034	160,000
Fish Wildlife & Parks	Fedl Fish(W/B) Wildlife(P/R)	03097	50,000
Fish Wildlife & Parks	Misc Federal Funds	03403	400,000
Health & Human Services (1)	Child Support Clearing	07028	100,000
Judiciary	Drug Trmt Court Fed Res 13Adlt	03078	12,500
Judiciary	Drug Trmt Court Fed Res JD7	03373	6,000
Justice (1)	Dept Of Justice-Misc Grants	03801	25,000
Livestock	Bison Trap Funds	03427	100,000
Military Affairs (1)	National Guard	03132	200,000
Natural Resources	Federal Reimb-Fire Suppr CY11	03272	370,000
Natural Resources	Federal Reimb-Fire Suppr CY12	03068	8,100,000
Natural Resources	Federal Reimb-Fire Suppr CY13	03173	7,400,000
Natural Resources	Federal Reimb-Fire Suppr CY14	03357	54,000
Natural Resources	Federal Reimb-Fire Suppr CY14	03357	2,613,000
Natural Resources	Federal Reimb Fire CY15	03075	160,150
Revenue (1)	Royalty Audit - NRCT	03928	75,000
			\$ <u>20,382,707</u>

(1) Long-term loan from the general fund with a corresponding non-spendable fund balance.

(2) Short-term loan from the general fund

The loans listed above are generally required to provide cash to support operations pending the receipt of reimbursement from the federal government, other governmental entities or private organizations.