

DEPARTMENT OF ADMINISTRATION

KE 8-30-19

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CP 8/30/19

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

FROM: Cody Pearce, State Accountant

DATE: August 30, 2019

SUBJECT: Inter-entity Loan Report, Fiscal Year-End 2019

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) 2019, 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.

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

There were no past due loans as of fiscal year-end 2019.

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 #	FYE19 Balance
Administration	DES Project Grants	03276	\$ 44,338
Commerce (2)	OIT STEP	03331	150,000
Commerce (2)	Prescrip Drug Registry Grant	03509	400,000
Commerce	Facilities Finance Authority	06015	24,000
Corrections (2)	PHS-School Foods	03089	6,757
Corrections (2)	PHS-ESEA Title I	03099	101,755
Corrections (2)	Misc Federal Grants	03315	57,148
Corrections	Juvenile Justice Council	03008	4,623
Enviromental Quality	LWCF Passthrough	03406	607,000
Enviromental Quality	DNRC Grants - REMediation	02314	32,800
Enviromental Quality	SEEDS - EE0007672	03029	12,900
Enviromental Quality	DEQ - Federal Aml Grant	03036	6,200
Enviromental Quality	106 Suppl Monitor 2016-2019	03101	600
Enviromental Quality	Mgmt Assist Special Acct	03222	7,100
Enviromental Quality	Superfund Multisite TechAssist	03259	100
Enviromental Quality	Carpenter Snow Creek Superfund	03260	700
Enviromental Quality	Superfund Multisite TA Bulk	03261	600
Enviromental Quality	EPA Ppg	03262	326,800
Enviromental Quality	FY17 NPS Project Grant	03312	500
Enviromental Quality	Coal ePermitting System	03492	500
Enviromental Quality	Libby Sitewide	03721	5,200
Enviromental Quality	LIBBY O&M GRANT	03798	300
Enviromental Quality	NEEA Agreement C 10153	08197	6,600
Fish Wildlife & Parks	Private Contracts & Grants	02051	390,000
Fish Wildlife & Parks	Fedl Fish(W/B) Wildlife(P/R)	03097	635,000
Fish Wildlife & Parks	USFWS Section 6	03129	12,000
Fish Wildlife & Parks	Misc Federal Funds	03403	2,750,000
Fish Wildlife & Parks	State Wildlife Grants	03408	86,500
Fish Wildlife & Parks	Duplicating Center	06501	15,000
Fish Wildlife & Parks	Coal Tax Trust Account	02408	80,000
Fish Wildlife & Parks	Parks Federal Revenue	03098	400,000
Health & Human Services (2)	Medicaid Third Party Revenue	02142	2,466,292
Health & Human Services (2)	Public Health Laboratory	02366	176,625
Health & Human Services (2)	02 Indirect Activity Prog 09	02381	191,085
Health & Human Services (2)	02 Indirect Activty Prog 06	02382	14,241
Health & Human Services (2)	Recovery Audit Contract	02585	47,918
Health & Human Services (2)	Healthy Montana Kids Plan	02597	187,908

Health & Human Services (2)	6901-TANF Overpayments	02688	51,712
Health & Human Services (2)	EMS Data Injury	03004	21,275
Health & Human Services (2)	Ryan White Part B Supplemental	03023	1,845
Health & Human Services (2)	Family Planning Title X	03026	9,623
Health & Human Services (2)	Maternal & Child Health	03031	5,574
Health & Human Services (2)	Newborn Hearing Screening	03057	4,898
Health & Human Services (2)	Preschool Development	03063	53,191
Health & Human Services (2)	Opioid STR Grant	03065	37,483
Health & Human Services (2)	81.042 BPA	03066	29,808
Health & Human Services (2)	Aging - Nutrition Services HDM	03074	2,601
Health & Human Services (2)	Environmental Health Program	03082	1,377
Health & Human Services (2)	TANF Administration	03103	140,985
Health & Human Services (2)	Vets-V.A. Reimb	03112	609,183
Health & Human Services (2)	HOPWA TriState HELP CFDA14.241	03135	17,615
Health & Human Services (2)	10.577 WIC BF Peer Counseling	03146	2,637
Health & Human Services (2)	Alzheimer's Initiative SSS	03157	4,385
Health & Human Services (2)	Tuberculosis Grant	03159	9,051
Health & Human Services (2)	Caseworker Visits	03185	556
Health & Human Services (2)	MIECHV - Service Delivery	03206	104,588
Health & Human Services (2)	Access & Visitation Grt 93.597	03224	16,901
Health & Human Services (2)	Promise Grant	03234	103,274
Health & Human Services (2)	Child Nutrition	03236	21,698
Health & Human Services (2)	WIC Admin	03246	79,464
Health & Human Services (2)	Benefits Enrollment Center BEC	03247	288
Health & Human Services (2)	Child Care Admin	03251	30,931
Health & Human Services (2)	Primary Care Services	03273	1,725
Health & Human Services (2)	Ryan White Act, Title II	03274	9,718
Health & Human Services (2)	Adult Viral Hepatitis Prevent	03275	824
Health & Human Services (2)	Lifespan Respite Expansion	03277	5,959
Health & Human Services (2)	Title 18 CLIA	03303	5,077
Health & Human Services (2)	03 Indirect Activity Prog 16	03304	137,000
Health & Human Services (2)	03 Indirect Activity Prog 12	03305	595,000
Health & Human Services (2)	FDA Mammography Inspections	03335	83,206
Health & Human Services (2)	Food Inspection Program	03336	46,960
Health & Human Services (2)	Highway Safety/EMS Cont	03346	9,798
Health & Human Services (2)	Aging-SHIP-ACL	03350	6,805
Health & Human Services (2)	Data Integration	03362	847
Health & Human Services (2)	03 Indirect Activity Prog 01	03365	25,000
Health & Human Services (2)	EMSC SPROC	03366	5,061
Health & Human Services (2)	MIPPA CMS - SHIP	03368	1,966
Health & Human Services (2)	MIPPA CMS - ADRC	03372	631
Health & Human Services (2)	MIPPA CMS - AAA	03381	433
Health & Human Services (2)	03 Indirect Activity Prog 02	03382	1,405,000
Health & Human Services (2)	Addressing Asthma	03402	3,301

Health & Human Services (2)	PRAMS Pregnancy Risk Assesment	03417	26,971
Health & Human Services (2)	CHIP Program Fed	03426	1,315,216
Health & Human Services (2)	6901 - Chafee - ETV 93.599	03458	102,372
Health & Human Services (2)	Tobacco Retail Inspctn Program	03491	2,034
Health & Human Services (2)	93.958 - Mntal Hlth - Blk Grt	03507	3,372
Health & Human Services (2)	93.959 - ADAD - Blk Grt 100%	03508	1,208,569
Health & Human Services (2)	MFP Demonstration Grant	03512	140,317
Health & Human Services (2)	93.044 - Aging Sup S & Train 1	03518	35,359
Health & Human Services (2)	93.045 - Aging Meals 100%	03519	2,957
Health & Human Services (2)	93.556 - Family Preservation	03522	6,513
Health & Human Services (2)	93.566 - Refugee Soc. Serv	03523	5,607
Health & Human Services (2)	93.643 - Child Justice	03526	1,685
Health & Human Services (2)	93.645 - IV-B CWS	03527	6,163
Health & Human Services (2)	IV-E Guardianship	03529	487,314
Health & Human Services (2)	6901-Foster Care 93.658	03530	4,017,573
Health & Human Services (2)	6901-Subsidized Adopt 93.659	03531	2,502,255
Health & Human Services (2)	93.669 - Child Abuse	03532	8,740
Health & Human Services (2)	93.671 - Domestic Violence	03533	340
Health & Human Services (2)	93.672 - Child Abuse Challenge	03534	7,737
Health & Human Services (2)	93.674 - IV-E Independent Livi	03536	2,527
Health & Human Services (2)	93.600 Headstart	03539	4,090
Health & Human Services (2)	10.561 - FS E & T - 50%	03544	370
Health & Human Services (2)	10.561 - FS Adm - Fed Exp 50%	03546	99,910
Health & Human Services (2)	14.231 - Emerg Shelter - HUD 5	03550	10,011
Health & Human Services (2)	81.042 - Weather Ben 100%	03552	42,870
Health & Human Services (2)	84.177 - Indep Living Old BLIN	03555	10,210
Health & Human Services (2)	84.224 - Mon Tech 100%	03558	280,360
Health & Human Services (2)	ACA-ELC Non-PPHF	03569	6,515
Health & Human Services (2)	93.563 - Child Support IVD 66%	03570	492,664
Health & Human Services (2)	93.566 - Off Ref Reset Adm 10	03571	2,585
Health & Human Services (2)	93.568 - LIEAP Blk Grt Adm	03572	180,582
Health & Human Services (2)	93.569 - CSBG Adm	03573	43,157
Health & Human Services (2)	93.667 - SSBG - Benefits	03579	112,091
Health & Human Services (2)	6901-93.778 - Med Adm 50%	03580	6,188,310
Health & Human Services (2)	93.778 - Med Ben 100%	03582	1,393,507
Health & Human Services (2)	93.778 - Med Ben FMAP	03583	20,000,000
Health & Human Services (2)	93.802 - Disabil Deter Adm 100	03588	130,871
Health & Human Services (2)	03 Indirect Activity Prog 06	03591	515,000
Health & Human Services (2)	03 Indirect Activity Prog 03	03593	775,000
Health & Human Services (2)	03 Indirect Activity Prog 04	03594	305,000
Health & Human Services (2)	03 Indirect Activity Prog 07	03596	105,000
Health & Human Services (2)	03 Indirect Activity Prog 08	03597	80,000
Health & Human Services (2)	03 Indirect Activity Prog 09	03598	2,300,000

Health & Human Services (2)	03 Indirect Activity Prog 10	03599	190,000
Health & Human Services (2)	03 Indirect Activity Prog 33	03601	30,000
Health & Human Services (2)	Tobacco Control Program	03607	7,500
Health & Human Services (2)	Hospital Preparedness Ebola	03610	370
Health & Human Services (2)	03 Indirect Activity Prog 11	03611	21,000
Health & Human Services (2)	Aging - Caregiver III-E	03666	2,944
Health & Human Services (2)	6901-CACFP 10.558 & 10.560	03677	13,907
Health & Human Services (2)	6901-HOPWA CFDA#14-241	03679	7,091
Health & Human Services (2)	6901-Rape Prev & Educ 93.126	03690	7,680
Health & Human Services (2)	6901-WIC Farmer Market 10.572	03713	321
Health & Human Services (2)	MT Disability & Health	03788	6,166
Health & Human Services (2)	Personal Resp Education Prgm	03827	2,658
Health & Human Services (2)	Prescription Drug Overdose	03831	73,200
Health & Human Services (2)	Emergency Preparedness	03903	65,658
Health & Human Services (2)	Bioterr. Hospital Preparedness	03904	4,828
Health & Human Services (2)	Title 19	03934	28,234
Health & Human Services (2)	Title 18	03935	89,714
Health & Human Services (2)	Vaccination Program	03936	13,359
Health & Human Services (2)	STD Program	03937	2,461
Health & Human Services (2)	Aids Fed. Cat. #13.118	03938	23,235
Health & Human Services (2)	Rural Hospital Flexibility Prog	03960	96,861
Health & Human Services (2)	Med Exp HELP Act indian Health	03977	2,232,181
Health & Human Services (2)	69010 Comprehensive Cancer Control	03979	9,002
Health & Human Services (2)	Child Support Clearing	07028	300,000
Judicial	Drug Trmt Crt Fed Res JD8	03154	3,975
Justice (2)	Homeland Security	03051	204,778
Justice (2)	MHP Grants	03549	358,998
Justice (2)	Medicaid Fraud	03800	146,267
Justice (2)	Dept Of Justice-Misc Grants	03801	52,921
Labor & Industry	Coal Mine Safety	03130	220,000
Labor & Industry	MT Community Service FSR	03322	111,565
Labor & Industry	Contracts From PHHS	03338	60
Labor & Industry	TAACCT Grant	03662	13
Labor & Industry	Wagner Peyser	03682	156,530
Livestock	AH FEDERAL UMBRELLA	03427	230,000
Livestock	Small Federal Grants	03673	90,000
Livestock	NAIS	03710	34,000
Military Affairs (2)	DES Disaster Grants 97.036	03022	4,000
Military Affairs (2)	Military Capital Construction	03056	390,000
Military Affairs (2)	National Guard	03132	3,850,000
Military Affairs (2)	DES Emergency Mgmt Perf 97.042	03134	100,000
Military Affairs (2)	DES Homeland Security 97.067	03143	100,000
Military Affairs (2)	DES Hazard Mitigation 97.039	03166	20,000

Military Affairs (2)	DES Pre-Disaster Mit 97.047	03191	10
Military Affairs (2)	DES Hazardous Materials 20.703	03208	5,500
Military Affairs (2)	Long Range Building	03244	450,000
Military Affairs (2)	Air National Guard	03453	380,000
Public Instruction (2)	Public Instruction	03002	1,196,185
Public Instruction (2)	Grant Clearance Discretionary	03170	168,935
Public Service	Natural Gas Safety Pgm	03011	52,000
Revenue (2)	Coal Severance Tax Income Fnd	09041	1,677,619
Revenue (2)	RITT Income Fund	09043	356,841
State Library (2)	NRIS Federal Funds	03930	40,000
Transportation (2)	Aeronautics Division	03060	150,000
Transportation (2)	FTA Grants	03147	2,000,000
Transportation	Highway Trust - Sp Rev	03407	<u>72,066,817</u>
			\$ <u><u>143,761,452</u></u>

(2) Short-term loan from the general fund.

LONG-TERM ADVANCES

At fiscal year-end 2019, the Department of Administration had authorized long-term advances to the following agencies and funds:

Agency	Fund Name	Fund #	FYE19 Balance
Agriculture	Agriculture ASD Federal	03118	100,000
Commerce (1)	BOHR Operation Fund	02029	24,406
Commerce (1)	Boulder Development Fund	02063	38,438
Fish Wildlife & Parks	Fedl Fish(W/B) Wildlife(P/R)	03097	50,000
Fish Wildlife & Parks	Misc Federal Funds	03403	400,000
Helath & Human Sevices (1)	Child Support Clearing	07028	100,000
Judicial	Drug Trmt Court Fed Res JD7	03373	35,000
Livestock	AH FEDERAL UMBRELLA	03427	100,000
Military Affairs (1)	National Guard	03132	200,000
Natural Resources & Conservation	Federal Reimb-Fire Suppr CY18	03047	5,033,613
Natural Resources & Conservation	FEDERAL REIMB-FIRE SUPPR CY17	03138	21,710,963
Natural Resources & Conservation	FEDERAL REIMB-FIRE SUPPR CY13	03173	900,700
Natural Resources & Conservation	Federal Reimb-Fire Suppr CY12	03068	2,752,000
Natural Resources & Conservation	Federal Reimb-Fire Suppr CY14	03357	87,500
Natural Resources & Conservation	Federal Reimb Fire CY15	03075	190,000
Natural Resources & Conservation	FEDERAL REIMB-FIRE SUPPR CY16	03086	2,129,750
Natural Resources & Conservation	FEDERAL REIMB-FIRE CY10-FY11	03943	8,655
Natural Resources & Conservation	NON-CONSOLIDATED GRANT FY15	03484	54,600
Natural Resources & Conservation	NON-CONSOLIDATED GRANT-FY 17	03568	75,200
Natural Resources & Conservation	FEDERAL REIMB-FIRE SUPPR CY17	03138	207,767
Natural Resources & Conservation	FEDERAL REIMB-FIRE SUPPR CY19	03395	218,593
Natural Resources & Conservation	CONSOLIDATED GRANT-FY 16	03564	71,325
Natural Resources & Conservation	Federal Reimb-Fire Suppr CY18	03047	1,600,000
Natural Resources & Conservation	Federal Reimb-Fire Suppr CY18	03047	182,985
Revenue (1)	Royalty Audit - NRCT	03928	100,000
			36,371,495

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

FISCAL YEAR-END 2019 INTER-ENTITY LOAN SUMMARY

Loans granted to a fund for a consecutive year, at fiscal year-end 2019, included 180 short-term inter-entity loans valued at \$143,761,452. Of these, 143 valued at \$65,347,131 were from the general fund.

The value of total loans and advances outstanding at fiscal year-end 2019 was \$197,772,067, of which \$74,743,068 was from the general fund.

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