

DEPARTMENT OF ADMINISTRATION

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

FROM: Cody Pearce, State Accountant 

DATE: September 15, 2016

SUBJECT: Inter-entity Loan Report, Fiscal Year-End 2016

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) 2016, 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 2016. The agencies have been contacted and the past due issues have been resolved.

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 #	FYE16 Balance
Administration (2)	Statewide 911 Services Admin	02594	\$ 100,000
Administration (2)	CMIA Funds	03320	729
Administration (2)	FirstNet Planning Grant	03485	458
Agriculture	Agriculture ADD Federal	03225	15,000
Commerce (2)	Accommodation Tax Account	02116	700,000
Commerce (2)	Community Development Block	03059	110,000
Commerce (2)	Small Business Dev. Centers	03207	385,000
Commerce (2)	OIT STEP	03331	165,000
Commissioner of Higher Ed (2)	University Millage	02443	1,013,411
Corrections (2)	MVS-School Foods	03084	1,863
Corrections (2)	PHS-School Foods	03089	15,417
Corrections (2)	PHS-ESEA Title I	03099	37,370
Corrections (2)	Misc Federal Grants	03315	18,227
Environmental Quality	DNRC Grants - REMediation	02314	99,700
Environmental Quality	106 Suppl Monitor Init IV	03013	916
Environmental Quality	2013 Exchange Network Grant	03015	1,050
Environmental Quality	UST Energy Policy Act Prov	03028	10,071
Environmental Quality	Advancing MT Wetland Program	03079	167
Environmental Quality	DW14 SRF Grant	03152	12,429
Environmental Quality	Superfund Multisite TechAssist	03259	2,827
Environmental Quality	EPA Ppg	03262	22,155
Environmental Quality	FY 14 State Clean Diesel	03289	209
Environmental Quality	Monitor/Assessment Wetland Pgm	03307	4,417
Environmental Quality	Management Assist - Spec Acct	03353	5,040
Environmental Quality	Management Assistance - Bulk	03360	2,968
Environmental Quality	DW SRF FY14 Grant	03430	3,613
Environmental Quality	DOE Competitive Special Proj	03459	5,869
Environmental Quality	DOE Washington State Univ	03465	516
Environmental Quality	Core Cooperative Grant	03468	2,771
Environmental Quality	SRF St Tribal Rel Agrmt Grant	03695	96
Environmental Quality	Libby Sitewide	03721	1,494
Environmental Quality	EPA Water Quality 205J	03814	363
Fish Wildlife & Parks	Private Contracts & Grants	02051	160,000
Fish Wildlife & Parks	Wolf Depredation	02424	570,000
Fish Wildlife & Parks	Fedl Fish(W/B) Wildlife(P/R)	03097	185,000
Fish Wildlife & Parks	Fedl Fish(W/B) Wildlife(P/R)	03097	190,000
Fish Wildlife & Parks	Fedl Fish(W/B) Wildlife(P/R)	03097	5,000
Fish Wildlife & Parks	USFWS Section 6	03129	25,000
Fish Wildlife & Parks	Misc Federal Funds	03403	450,000

Fish Wildlife & Parks	State Wildlife Grants	03408	135,000
Health & Human Services (2)	Medicaid Third Party Revenue	02142	1,990,568
Health & Human Services (2)	Public Health Laboratory	02366	339,193
Health & Human Services (2)	02 Indirect Activity Prog 09	02381	252,260
Health & Human Services (2)	02 Indirect Activty Prog 06	02382	17,887
Health & Human Services (2)	Vital Statistics	02419	93,015
Health & Human Services (2)	Tobacco Hlth and Medicaid Init	02772	2,354,183
Health & Human Services (2)	EMVH Clinic Rent	02959	3,963
Health & Human Services (2)	EMS Data Injury	03004	497
Health & Human Services (2)	Family Planning Title X	03026	26,924
Health & Human Services (2)	Maternal & Child Health	03031	16,582
Health & Human Services (2)	Newborn Hearing Screening	03057	2,039
Health & Human Services (2)	Preschool Development	03063	34,012
Health & Human Services (2)	81.042 BPA	03066	92,590
Health & Human Services (2)	69010-CNS-Grants-VISTA	03072	40,538
Health & Human Services (2)	Aging - Farmers Market	03073	2,560
Health & Human Services (2)	Aging - Nutrition Services HDM	03074	29,050
Health & Human Services (2)	Discretionary Child Care	03096	432,404
Health & Human Services (2)	State Innovation Models	03100	3,230
Health & Human Services (2)	TANF Administration	03103	32,831
Health & Human Services (2)	Vets-V.A. Reimb	03112	617,216
Health & Human Services (2)	HOPWA TriState HELP CFDA14.241	03135	15,898
Health & Human Services (2)	10.577 WIC BF Peer Counseling	03146	583
Health & Human Services (2)	Caseworker Visits	03185	44,604
Health & Human Services (2)	Access & Visitation Grt 93.597	03224	210
Health & Human Services (2)	Promise Grant	03234	126,956
Health & Human Services (2)	Child Nutrition	03236	28,872
Health & Human Services (2)	Primary Care Services	03273	2,252
Health & Human Services (2)	Ryan White Act, Title II	03274	1,813
Health & Human Services (2)	Adult Viral Hepatitis Prevent	03275	199
Health & Human Services (2)	SLTC Lifespan Respite	03279	11,464
Health & Human Services (2)	Title 18 CLIA	03303	163
Health & Human Services (2)	03 Indirect Activity Prog 16	03304	250,000
Health & Human Services (2)	03 Indirect Activity Prog 12	03305	700,000
Health & Human Services (2)	ACA MDCD INCNT FOR PREV OF CD	03310	433
Health & Human Services (2)	Afford Care Act MIECHVP Frmla	03328	2,189
Health & Human Services (2)	Food Inspection Program	03336	59,169
Health & Human Services (2)	Aging-SHIP-ACL	03350	826
Health & Human Services (2)	Mgmt Leadership Coordination	03363	143
Health & Human Services (2)	03 Indirect Activity Prog 01	03365	30,000
Health & Human Services (2)	EMSC SPROC	03366	6,079

Health & Human Services (2)	MIPPA CMS - SHIP	03368	3,322
Health & Human Services (2)	Improving Arthritis Outcomes	03371	6,742
Health & Human Services (2)	MIPPA CMS - ADRC	03372	745
Health & Human Services (2)	MIPPA CMS - AAA	03381	3,676
Health & Human Services (2)	03 Indirect Activity Prog 02	03382	1,000,000
Health & Human Services (2)	Breast and Cervical Health	03415	27,131
Health & Human Services (2)	Early Hearing Deficit Intrv	03420	818
Health & Human Services (2)	CHIP Program Fed	03426	971,744
Health & Human Services (2)	Early Childhood Comp Sys	03448	853
Health & Human Services (2)	6901 - Chafee - ETV 93.599	03458	163
Health & Human Services (2)	Tobacco Retail Inspctn Program	03491	2,031
Health & Human Services (2)	64.014 - Vets St. Domic Care 1	03501	18,961
Health & Human Services (2)	Strategic Prevention Framework	03504	22,394
Health & Human Services (2)	93.150 - Mntal Hlth - Homeless	03505	18,265
Health & Human Services (2)	93.958 - Mntal Hlth - Blk Grt	03507	128,303
Health & Human Services (2)	MFP Demonstration Grant	03512	280,169
Health & Human Services (2)	10.570 - Elderly Feeding 100%	03514	74,365
Health & Human Services (2)	93.044 - Aging Sup S & Train 1	03518	59,888
Health & Human Services (2)	93.045 - Aging Meals 100%	03519	10,080
Health & Human Services (2)	MT Capacity Building Project	03520	314
Health & Human Services (2)	93.556 - Family Preservation	03522	32,411
Health & Human Services (2)	93.643 - Child Justice	03526	6,051
Health & Human Services (2)	93.645 - IV-B CWS	03527	6,841
Health & Human Services (2)	IV-E Guardianship	03529	187
Health & Human Services (2)	6901-Foster Care 93.658	03530	1,659,900
Health & Human Services (2)	6901-Subsidized Adopt 93.659	03531	1,115,282
Health & Human Services (2)	93.669 - Child Abuse	03532	12,462
Health & Human Services (2)	93.671 - Domestic Violence	03533	1,639
Health & Human Services (2)	93.672 - Child Abuse Challenge	03534	1,541
Health & Human Services (2)	93.674 - IV-E Independent Livi	03536	3,021
Health & Human Services (2)	10.561 - FS E & T - 50%	03544	13,185
Health & Human Services (2)	10.561 - FS Adm - Fed Exp 50%	03546	263,707
Health & Human Services (2)	10.568 - Emerg Food Assist 100	03547	4,847
Health & Human Services (2)	10.569 - Food Distr - Fed Exp	03548	10,971
Health & Human Services (2)	14.231 - Emerg Shelter - HUD 5	03550	99,339
Health & Human Services (2)	81.042 - Weather Ben 100%	03552	31,365
Health & Human Services (2)	84.177 - Indep Living Old BLIN	03555	1,761
Health & Human Services (2)	84.224 - Mon Tech 100%	03558	26,832
Health & Human Services (2)	ACA-ELC Non-PPHF	03569	89
Health & Human Services (2)	93.563 - Child Support IVD 66%	03570	282,271
Health & Human Services (2)	93.566 - Off Ref Reset Adm 10	03571	22,510
Health & Human Services (2)	93.568 - LIEAP Blk Grt Adm	03572	221,222
Health & Human Services (2)	93.569 - CSBG Adm	03573	118,405
Health & Human Services (2)	School Health Program - Basic	03575	13,766
Health & Human Services (2)	LAUNCH Grant	03576	53,062
Health & Human Services (2)	93.667 - SSBG - Benefits	03579	609,471

Health & Human Services (2)	93.778 - Med Ben FMAP	03583	22,500,000
Health & Human Services (2)	93.778 - Med Ben FMAP	03583	19,862,088
Health & Human Services (2)	93.802 - Disabil Deter Adm 100	03588	13,696
Health & Human Services (2)	03 Indirect Activity Prog 06	03591	1,000,000
Health & Human Services (2)	03 Indirect Activity Prog 03	03593	550,000
Health & Human Services (2)	03 Indirect Activity Prog 07	03596	125,000
Health & Human Services (2)	03 Indirect Activity Prog 08	03597	50,000
Health & Human Services (2)	03 Indirect Activity Prog 09	03598	5,200,000
Health & Human Services (2)	03 Indirect Activity Prog 10	03599	475,000
Health & Human Services (2)	03 Indirect Activity Prog 33	03601	15,000
Health & Human Services (2)	PHEP Suppl. for Ebola Prep #2	03603	10,105
Health & Human Services (2)	84.126 - Rehab-Sec110 A 78.7%	03604	1,325,851
Health & Human Services (2)	ELC Ebola Supplement	03606	2,021
Health & Human Services (2)	Tobacco Control Program	03607	4,413
Health & Human Services (2)	03 Indirect Activity Prog 11	03611	25,000
Health & Human Services (2)	Aging - Caregiver III-E	03666	14,045
Health & Human Services (2)	6901-CACFP 10.558 & 10.560	03677	3,910
Health & Human Services (2)	6901-Food Stamp Benefits	03678	200
Health & Human Services (2)	6901-HOPWA CFDA#14-241	03679	20,041
Health & Human Services (2)	6901-Cancer Registries 93.283	03712	4,959
Health & Human Services (2)	6901-WIC Farmer Market 10.572	03713	509
Health & Human Services (2)	Healthy Montana Teen Parents 2	03826	17,414
Health & Human Services (2)	Personal Resp Education Prgm	03827	1,198
Health & Human Services (2)	PUB HLTH DIAB-HRTD-OBES-SCHLTH	03829	8,697
Health & Human Services (2)	HRSA Flex Rural Hlth Access Pg	03902	1,022
Health & Human Services (2)	Emergency Preparedness	03903	12,920
Health & Human Services (2)	Seroprevalence/Surveillance	03929	857
Health & Human Services (2)	Title 19	03934	51,476
Health & Human Services (2)	Title 18	03935	13,323
Health & Human Services (2)	Vaccination Program	03936	18,578
Health & Human Services (2)	STD Program	03937	5,170
Health & Human Services (2)	Aids Fed. Cat. #13.118	03938	7,386
Health & Human Services (2)	T-19 OBRA Nurse Aid	03948	398
Health & Human Services (2)	Rural Hospital Flexibility Prog	03960	1,091
Health & Human Services (2)	CSFP	03965	8,913
Health & Human Services (2)	Child Support Clearing	07028	175,000
Health & Human Services (2)	6901-NWE Free Weatherizatn Prg	08125	485,431
Judiciary	Court Improvement Prg Grants	03153	1,160
Judiciary	Drug Trmt Crt Fed Res JD8	03154	3,975
Judiciary	Court Assessment Program	03240	15,900
Justice (2)	Homeland Security	03051	56,173
Justice (2)	Federal Crime Victims Benefits	03169	383
Justice (2)	BCC Grants To Dept. Of Justice	03187	5,521
Justice (2)	FSD Federal Grants	03561	12,925
Justice (2)	Medicaid Fraud	03800	2,008

Justice (2)	NRD Yellowstone River	08139	454,908
Labor & Industry	Contracts From PHHS	02242	30,350
Labor & Industry	Board Of Athletics	02841	26,300
Labor & Industry	Employment Trng Grants	03124	160,000
Labor & Industry	WSD-Dept of Education Grant	03197	1
Labor & Industry	TAACCT Grant	03662	56,000
Labor & Industry	Alien Labor Certification(ALC)	03692	204,320
Library Commission	NRIS Federal Funds	03930	45,000
Military Affairs (2)	Military Capital Construction	03056	80,000
Military Affairs (2)	Military Capital Construction	03056	1,400,000
Military Affairs (2)	National Guard	03132	800,000
Military Affairs (2)	National Guard	03132	1,000,000
Military Affairs (2)	Disaster & Emergency Services	03134	130,000
Military Affairs (2)	Disaster & Emergency Services	03134	50,000
Military Affairs (2)	Disaster & Emergency Services	03134	20,000
Military Affairs (2)	Air National Guard	03453	601,000
Natural Resources & Conservation	Wastewater SRF Special Admin	02223	13,000
Natural Resources & Conservation	Drinking Water Spec Admin Cost	02491	7,600
Natural Resources & Conservation	Non-Consolidated Grant FY11	03038	75
Natural Resources & Conservation	Res Dev & Cons - Fed	03178	8,800
Natural Resources & Conservation	CONSOLIDATED GRANT FY14	03471	45,500
Natural Resources & Conservation	NON-CONSOLIDATED GRANT FY14	03472	25,750
Natural Resources & Conservation	CONSOLIDATED GRANT FY15	03483	56,175
Natural Resources & Conservation	NON-CONSOLIDATED GRANT FY15	03484	64,250
Natural Resources & Conservation	CONSOLIDATED GRANT-FY12	03805	72,500
Natural Resources & Conservation	NON-CONSOLIDATED GRANT-FY12	03807	38,800
Natural Resources & Conservation	CONSOLIDATED GRANT-FY13	03809	76,350
Natural Resources & Conservation	NON-CONSOLIDATED GRANT-FY13	03810	188,200
Natural Resources & Conservation	FEDERAL REIMB-FIRE CY10-FY11	03943	8,651
Public Instruction (2)	Public Instruction	03002	564,871
Revenue (2)	Coal Severance Tax Income Fnd	09041	1,581,242
Transportation	Rail Planning & Construction	03055	79,239
Transportation	Aeronatics Division	03060	150,000
Transportation	FTA Grants	03147	2,000,000
Transportation	FTA Grants	03147	225,000
Transportation	MCS Federal Grants	03292	757,243
Transportation	Highway Trust - Sp Rev	03407	57,929,328
Transportation	Traffic Safety	03828	1,384,244
			<u>\$ 141,808,097</u>

(2) Short-term loan from the general fund

LONG-TERM ADVANCES

At fiscal year-end 2016, the Department of Administration had authorized long-term advances to the following agencies and funds:

Agency	A/E Name	A/E #	FYE16 Balance
Agriculture	Agriculture ASD Federal	03118	\$ 50,000
Agriculture	Agriculture ASD Federal	03118	50,000
Commerce (1)	SBA FAST Grant	03671	50,000
Commerce (1)	BOHR Operation Fund	02029	122,030
Commerce (1)	BOHR Simulcast Fund	02063	192,185
Corrections	MSP Institutional Industries	06034	80,000
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
Livestock	Bison Trap Funds	03427	100,000
Military Affairs (1)	National Guard	03132	200,000
Natural Resources & Conservation	Federal Reimb-Fire Suppr CY11	03272	41,000
Natural Resources & Conservation	Federal Reimb-Fire Suppr CY12	03068	7,586,000
Natural Resources & Conservation	Federal Reimb-Fire Suppr CY13	03173	3,891,000
Natural Resources & Conservation	Federal Reimb-Fire Suppr CY14	03357	54,000
Natural Resources & Conservation	Federal Reimb-Fire Suppr CY14	03357	206,500
Natural Resources & Conservation	Federal Reimb Fire CY15	03075	6,591,150
Natural Resources & Conservation	Federal Reimb Fire CY16	03086	120,000
Revenue (1)	Royalty Audit - NRCT	03928	<u>75,000</u>
			<u>\$ 19,977,365</u>

(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 2016 INTER-ENTITY LOAN SUMMARY

Loans granted to a fund for a consecutive year, at fiscal year-end 2016, included 209 short-term inter-entity loans valued at \$141,808,097. Of these, 152 valued at \$ 76,222,822 were from the general fund.

The value of total loans and advances outstanding at fiscal year-end 2016 was \$176,056,331 of which \$87,616,158 was from the general fund.

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