

EXHIBIT 5  
DATE Wed Feb 9 2005

DEPARTMENT OF ADMINISTRATION  
ADMINISTRATIVE FINANCIAL SERVICES DIVISION



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To: Mick Robinson, Fiscal Services Division Administrator  
Montana Department of Health and Human Services

From: Paul Christofferson, Administrator

Date: February 2, 2005

Subject: Legislative Fiscal Division Grant Versus Operating Cost Issue (LFD  
Budget Analysis Pages B 89-92)

The purpose of this memo is to reaffirm the Department of Administration's willingness to work with other state agencies, the Legislative Fiscal and Audit Divisions and the Office of Budget and Program Planning to determine whether a redefinition of the accounting definitions used for recording expenditures on SABHRS, including the operating and grant expenditure series, is needed. If a need for redefinition is identified we will work with these offices to implement the related change or changes through State accounting policy.

Sincerely,

  
Paul Christofferson

C: Janet Kelly  
Steve Bender  
Marie Matthews  
Julie Feldman  
Jim Gillett  
Clayton Schenck