

DEPARTMENT OF ADMINISTRATION

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TO: Amy Carlson, Legislative Fiscal Analyst
Legislative Fiscal Division

FROM: Julie Feldman, State Accountant

A handwritten signature in black ink, appearing to read "Julie Feldman", written over a horizontal line.

DATE: September 12, 2014

SUBJECT: Inter-entity Loan Report, Fiscal Year End 2014

In accordance with Section 17-2-107, MCA, the Department of Administration is required to report to the Legislative Finance Committee loans authorized to the same accounting entity (A/E) for two consecutive fiscal year-ends. This report discloses such inter-entity loans through Fiscal Year End (FYE) 2014, 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 Accounting Entities (A/E) 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 A/E's generally require 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. At FYE 2014, the Department of Administration had authorized long term advances to the following agencies and A/Es:

Agency	A/E Name	A/E #	FYE 2014 Loan Bal
Judiciary	Drug Trmt Court Fed Res 13Adit	03078	\$ 15,000
Justice	Dept Of Justice-Misc Grants	03801	25,000
FWP	Fish(WB)-Wldlf(Pr) Restor Grnt	03097	50,000
FWP	Misc Federal Funds	03403	400,000
Livestock	Bison Trap Funds	03427	175,000
Livestock	NAIS	03710	10,472
DNRC	Fed Reim Fire Supp CY12	03068	11,500,000
DNRC	Fed Reim Fire Supp CY13	03173	8,300,000
DNRC	Misc Federal Grants	03272	665,000
DNRC	Fed Reim Fire Supp CY14	03357	54,000
DOR	Royalty Audit - NRCT	03928	75,000
MDA	Agriculture ASD Federal	03118	150,000
MDA	Agriculture ASD Federal	03118	50,000
Corrections	MSP Institutional Industries	06034	240,000
Commerce (1)	BOHR Operation Fund	02029	170,841
Commerce (1)	Congressional Earmark - MTDOC	03405	50,000
Commerce (1)	Congressional Earmark - MTDOC	03405	50,000
Commerce (1)	BOHR Simulcast Fund	02063	269,058
Commerce (1)	OIT Step	03331	30,000
Military Affairs (1)	National Guard	03132	1,000,000
DPHHS (1)	Child Support Clearing	07028	100,000
Total			\$ 23,379,371

LOANS AUTHORIZED FOR TWO CONSECUTIVE FISCAL YEAR-ENDS

In addition to the above long term loans, the Department of Administration has authorized short term loans for two consecutive fiscal year- ends to the following agencies and A/Es:

Agency	A/E Name	A/E #	FY 2014 Loan Bal
Justice (2)	Local Govt Subgrants	02118	4,000
Arts Council	NON-NEA FEDERAL FUNDS	03333	6,300
FWP	Private Contracts & Grants	02051	82,742
FWP	Real Estate Trust Earnings	02410	278,355
FWP	Fish(WB)-Wldlf(Pr) Restor Grnt	03097	571,457
FWP	Parks Federal Revenue	03098	458,531
FWP	USFWS Section 6	03129	73,861
FWP	State Wildlife Grants	03408	309,555
DEQ (2)	DNRC Grants - REMediation	02314	169,924
DEQ (2)	Nat'l Park Srv - Yellowstone	03107	217
DEQ (2)	BLM-ARMB 9/30/16	03243	1,295
DEQ (2)	Superfund Multisite TechAssist	03257	3,488
DEQ (2)	Carpenter Snow Creek Superfund	03260	2,450
DEQ (2)	UST Leak Prevention Grant	03309	10,057
DEQ (2)	EPA Perf Partnership Grant	03433	132,878
DEQ (2)	FY11 NPS Project Grant	03440	694
DEQ (2)	FY09 NPS Project Grant	03450	78
DEQ (2)	SRF St Tribal Rel Agrmt Grant	03695	439
DEQ (2)	NPS10 Project Grant	03716	11
DEQ (2)	MOU with other Agencies	08126	8,216
DEQ (2)	NEEA Public Commissioning	08176	14,055
MDT	Aeronatics Division	03060	50,000
MDT	MCS Federal Grants	03292	456,666
MDT	Highway Trust - Sp Rev	03407	56,660,149
MDT	Traffic Safety	03828	3,929,633
Livestock	Animal Health	02427	28,000
Livestock	Bison Trap Funds	03427	45,000
DNRC	Non-Consolidated Grant FY11	03038	12,000
DNRC	Consolidated Grant FY11	03039	97,500
DNRC	FEMA Federal Grants	03094	185,000
DNRC	CONSOLIDATED GRANT-FY11	03805	150,000
DNRC	NON-CONSOLIDATED GRAN	03807	21,000

Agency	A/E Name	A/E #	FY 2014 Loan Bal
DOA (2)	CMIA Funds	03320	4,406
DOA (2)	Misc A&E Federal Grants	03696	475,843
MDA	Agriculture ADD Federal	03225	13,200
Corrections (2)	MVS-School Foods	03084	656
Corrections (2)	PHS-School Foods	03089	9,630
Corrections (2)	PHS-ESEA Title I	03099	13,352
Corrections (2)	Misc Federal Grants	03315	141,075
Commerce (2)	Accommodation Tax Account	02116	1,750,000
Commerce (2)	SBDC/EPSCoR	03233	6,300
L & I	Contracts From PHHS	02242	207,750
L & I	Justice County Option Tax	02246	2,350
L & I	Elevator Licensing Program	02767	435,050
Military Affairs (2)	Federal Disaster Assistance	03022	4,000
Military Affairs (2)	Disaster & Emergency Services	03134	300,000
Military Affairs (2)	Air National Guard	03453	500,000
DPHHS (2)	MDC Vocational	02035	1,616
DPHHS (2)	Medicaid Third Party Revenue	02142	1,041,598
DPHHS (2)	02 Indirect Activity Prog 04	02377	20,490
DPHHS (2)	02 Indirect Activity Prog 09	02381	247,090
DPHHS (2)	Vital Statistics	02419	84,021
DPHHS (2)	EMVH Clinic Rent	02959	3,963
DPHHS (2)	Family Planning Title X	03026	33,636
DPHHS (2)	Aging - Farmers Market	03073	1,678
DPHHS (2)	Vets-V.A. Reimb	03112	683,982
DPHHS (2)	HOPWA TriState HELP CFDA14	03135	11,209
DPHHS (2)	Caseworker Visits	03185	15,101
DPHHS (2)	Strengthen PHI Component I	03203	11,445
DPHHS (2)	Access & Visitation Grt 93.597	03224	1,995
DPHHS (2)	Child Nutrition	03236	9,106
DPHHS (2)	WIC Admin	03246	140,353
DPHHS (2)	Child Care Admin	03251	34,166
DPHHS (2)	Ryan White Act, Title II	03274	20,436
DPHHS (2)	SLTC Lifespan Respite	03279	225
DPHHS (2)	Title 18 CLIA	03303	3,599
DPHHS (2)	03 Indirect Activity Prog 12	03305	350,000
DPHHS (2)	ACA MDCD INCNT FOR PREV	03310	2,494
DPHHS (2)	Afford Care Act MIECHVP Frmla	03328	33,951

Agency	A/E Name	A/E #	FY 2014 Loan Bal
DPHHS	93.566 - OffRef Reset Adm 10	03571	5,190
DPHHS	93.568 - LIEAP Blk Grt Adm	03572	120,935
DPHHS	93.569 - CSBG Adm	03573	131,207
DPHHS	6901-93.778 - Med Adm 50%	03580	4,588,110
DPHHS	93.778 - Med Ben FMAP	03583	21,550,000
DPHHS	93.802 - Disabil Deter Adm 100	03588	25,651
DPHHS (2)	ACA Community Transformation	03334	54,984
DPHHS (2)	Food Inspection Program	03336	46,327
DPHHS (2)	Frontier Community Health	03341	832
DPHHS (2)	Highway Safety/EMS Cont	03346	181
DPHHS (2)	03 Indirect Activity Prog 01	03365	15,000
DPHHS (2)	03 Indirect Activity Prog 02	03382	500,000
DPHHS (2)	Addressing Asthma	03402	10,427
DPHHS (2)	Early Hearing Deficit Intrv	03420	3,427
DPHHS (2)	Early Childhood Comp Sys	03448	3,092
DPHHS (2)	69010-CDP for BRFS	03451	5,018
DPHHS (2)	69010-AOA Aging One-Stop Sho	03456	976
DPHHS (2)	6901 - Chafee - ETV 93.599	03458	231
DPHHS (2)	64.014 - Vets St. Domic Care 1	03501	31,537
DPHHS (2)	93.958 - Mntal Hlth - Blk Grt	03507	495,007
DPHHS (2)	93.959 - ADAD - Blk Grt 100%	03508	7,311
DPHHS (2)	10.570 - Elderly Feeding 100%	03514	118,804
DPHHS (2)	93.044 - Aging Sup S & Train 1	03518	270,025
DPHHS (2)	93.556 - Family Preservation	03522	17,446
DPHHS (2)	93.645 - IV-B CWS	03527	35,341
DPHHS (2)	IV-E Guardianship	03529	116,800
DPHHS (2)	6901-Foster Care 93.658	03530	879,977
DPHHS (2)	6901-Subsidized Adopt 93.659	03531	1,402,944
DPHHS (2)	93.669 - Child Abuse	03532	16,052
DPHHS (2)	93.600 Headstart	03539	1,451
DPHHS (2)	10.561 - FS E & T - 50%	03544	645
DPHHS (2)	10.561 - FS E & T - 100%	03545	2,240
DPHHS (2)	10.569 - Food Distr - Fed Exp	03548	23,941
DPHHS (2)	14.231 - Emerg Shelter - HUD 5	03550	6,997
DPHHS (2)	81.042 - Weather Ben 100%	03552	58,749
DPHHS (2)	84.187 - Vic Sup Employment	03557	3,547
DPHHS (2)	93.560 - AFDC Ben FMAP	03566	84,388
DPHHS (2)	93.563 - Child Support IVD 66%	03570	272,408

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DPHHS (2)	93.566 - OffRefReset Adm 10	03571	5,190
DPHHS (2)	93.568 - LIEAP Blk Grt Adm	03572	120,935
DPHHS (2)	93.569 - CSBG Adm	03573	131,207
DPHHS (2)	6901-93.778 - Med Adm 50%	03580	4,588,110
DPHHS (2)	93.778 - Med Ben FMAP	03583	21,550,000
DPHHS (2)	93.802 - Disabil Deter Adm 100	03588	25,651
DPHHS (2)	03 Indirect Activity Prog 03	03593	10,000
DPHHS (2)	03 Indirect Activity Prog 07	03596	50,000
DPHHS (2)	03 Indirect Activity Prog 08	03597	75,000
DPHHS (2)	03 Indirect Activity Prog 09	03598	250,000
DPHHS (2)	03 Indirect Activity Prog 10	03599	250,000
DPHHS (2)	84.126 - Rehab-Sec110 A 78.7%	03604	162,951
DPHHS (2)	03 Indirect Activity Prog 11	03611	25,000
DPHHS (2)	Aging - Caregiver III-E	03666	44,568
DPHHS (2)	6901-HOPWA CFDA#14-241	03679	19,038
DPHHS (2)	6901-Breast & Cervical Cancer	03711	20,099
DPHHS (2)	6901-Cancer Registries 93.283	03712	5,380
DPHHS (2)	Piper-Jaffray WCCC	03713	282
DPHHS (2)	MT Disability & Health	03788	1,433
DPHHS (2)	Tobacco Control	03822	15,879
DPHHS (2)	Department of Energy WTC	03825	6,995
DPHHS (2)	Personal Resp Education Prgm	03827	2,731
DPHHS (2)	HRSA Flex Rural Hlth Access Pg	03902	35,912
DPHHS (2)	Seroprevalence/Surveillance	03929	4,018
DPHHS (2)	Affordable Care Act ELC	03933	97,414
DPHHS (2)	Title 19	03934	23,395
DPHHS (2)	Title 18	03935	74,549
DPHHS (2)	Vaccination Program	03936	34,335
DPHHS (2)	STD Program	03937	9,457
DPHHS (2)	T-19 OBRA Nurse Aid	03948	477
DPHHS (2)	Rural Hospital Flexibility Prog	03960	3,519

Total

\$ 102,508,948

(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.

LOANS PAST DUE

One loan was past due as of fiscal year end 2014. The agency has been contacted and the past due issue is in the process of being resolved.

FYE 2014 INTER-ENTITY LOAN SUMMARY

Loans granted to a fund for a consecutive year, at FYE 2014, included 180 short-term inter-entity loans valued at \$102,508,948. Of these, 145 valued at \$ 53,901,495 were from the General Fund.

The value of total loans and advances outstanding at FYE 2014 was \$147,103,003, of which \$76,115,394 was from the General Fund.

CC Dan Villa
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