

## Legislative Audit Committee Questions and Answers from October 4, 2022

**Q: What are FWP's funds invested in? Where does statute direct the investment earnings to be deposited?**

**A:**

RECEIVED  
November 28, 2022  
LEGISLATIVE AUDIT DIV.

Long-term invested funds			
Fund #	Description	Earnings are deposited in fund:	
02409	General License Account	02409	General License
08021	Wildlife Mitigation Trust Fund	08021	Wildlife Mitigation Trust Fund
09002	Real Property Trust Fund	02410	Real Estate Trust Earnings
09004	Coal Tax Trust Fund	02408	Coal Tax Trust Account
09006	Real Property Trust Fund Habitat	02469	Habitat Trust Interest

Short-term invested funds			
Fund #	Description	Earnings are deposited in fund:	
02061	Nongame Wildlife Account	02061	Nongame Wildlife Account
02084	Fish WL Forest Management	02084	Fish WL Forest Management
02085	Waterfowl Stamp Spec. Rev.	02085	Waterfowl Stamp Spec. Rev.
02086	Mountain Sheep Account	02086	Mountain Sheep Account
02092	Parks Forest Management	02092	Parks Forest Management
02112	Moose Auction	02112	Moose Auction
02113	Upland Game Bird Habitat	02113	Upland Game Bird Habitat
02114	Wildlife Habitat	02114	Wildlife Habitat
02115	Off-Highway Decal	02115	Off-Highway Decal
02148	Paddlefish Roe Account	02148	Paddlefish Roe Account
02149	River Restoration Account	02149	River Restoration Account
02176	Mountain Goat Auction	02176	Mountain Goat Auction
02239	Off Hwy Vehicle Acct (Parks)	02239	Off Hwy Vehicle Acct (Parks)
02332	Snowmobile Registration-Parks	02332	Snowmobile Registration-Parks
02333	Fishing Access Site Maint	02333	Fishing Access Site Maint
02334	Hunting Access	02334	Hunting Access
02408	Coal Tax Trust Account	02408	Coal Tax Trust Account
02409	General License	02409	General License
02410	Real Estate Trust Earnings	02410	Real Estate Trust Earnings
02412	Motorboat Fuel Tax	02412	Motorboat Fuel Tax
02414	Snowmobile Reg	02414	Snowmobile Reg
02415	Fishing Access Site Acq.	02415	Fishing Access Site Acq.
02416	Drawing Clearance Account	02416	Drawing Clearance Account
02423	Wolf Collaring	02423	Wolf Collaring



# MONTANA FISH, WILDLIFE & PARKS

Short-term invested funds			
Fund #	Description	Earnings are deposited in fund:	
02424	Wolf Depredation	02424	Wolf Depredation
02459	Hunting Access Acquisitions	02459	Hunting Access Acquisitions
02469	Habitat Trust Interest	02469	Habitat Trust Interest
02547	Search & Rescue	02547	Search & Rescue
02559	Mule Deer Auction	02559	Mule Deer Auction
02560	Elk Auction	02560	Elk Auction
02600	Hunters Against Hunger	02600	Hunters Against Hunger
02687	Upland Game Bird Planting	02687	Upland Game Bird Planting
02724	Trails & Rec Facilities	02724	Trails & Rec Facilities
06068	MFWP Visitor Services	06068	MFWP Visitor Services
08021	Wildlife Mitigation Trust Fund	08021	Wildlife Mitigation Trust Fund
08041	Fisheries Mit Trust Fnd-Private	08041	Fisheries Mit Trust Fnd-Private
08042	Wildlife Mit Trust Fnd-Private	08042	Wildlife Mit Trust Fnd-Private
09002	Real Property Trust	09002	Real Property Trust
09004	Coal Tax-FWP Trust	09004	Coal Tax-FWP Trust
09006	Real Property Trust-Wild. Hab.	09006	Real Property Trust-Wild. Hab.

*\*\*Note: Investment earnings from License Revenue (fund 02049) must be retained by the Agency to comply federally mandated assent legislation that is codified in Section 87-1-708, MCA, titled "Assent to Pittman-Robertson Act."*

**Q: Provide a breakdown of the pool of funds.**

**A:**

Invested Funds, Earnings and Fund Balance for FY 2020		
Fund Name	Investment Earnings	Fund Balance
02061 Nongame Wildlife Account	\$ 761	\$ 79,949
02084 Fish WL Forest Management	\$ 14,456	\$ 756,275
02085 Waterfowl Stamp Spec. Rev.	\$ 30,239	\$ 1,881,738
02086 Mountain Sheep Account	\$ 26,262	\$ 1,883,124
02092 Parks Forest Management	\$ 130	\$ 7,973
02112 Moose Auction	\$ 1,098	\$ 77,673
02113 Upland Game Bird Habitat	\$ 35,631	\$ 2,238,018
02114 Wildlife Habitat	\$ 191,624	\$ 12,111,264
02115 Off-Highway Decal	\$ 258	\$ 17,435
02148 Paddlefish Roe Account	\$ 1,343	\$ 95,479
02149 River Restoration Account	\$ 6,255	\$ 543,222
02176 Mountain Goat Auction	\$ 2,772	\$ 220,018
02239 Off Hwy Vehicle Acct (Parks)	\$ 3,397	\$ 435,515



# MONTANA FISH, WILDLIFE & PARKS

Invested Funds, Earnings and Fund Balance for FY 2020		
Fund Name	Investment Earnings	Fund Balance
02332 Snowmobile Registration-Parks	\$ 3,095	\$ 334,741
02333 Fishing Access Site Maintenance	\$ 2,104	\$ 181,987
02334 Hunting Access	\$ 69,661	\$ 9,205,707
02408 Coal Tax Trust Account	\$ 539	\$ 188,389
02409 General License 02416 Drawing Clearance Account (temporary holding for 02409)	\$ 1,385,090	\$ 78,641,070
02410 Real Estate Trust Earnings	\$ 12,444	\$ 715,246
02412 Motorboat Fuel Tax	\$ 9,031	\$ 1,130,385
02414 Snowmobile Reg	\$ 1,401	\$ 94,898
02415 Fishing Access Site Acquisition	\$ 708	\$ 17,926
02423 Wolf Collaring	\$ 3,098	\$ 210,222
02424 Wolf Depredation	\$ 6,938	\$ 421,444
02459 Hunting Access Acquisitions	\$ 14,872	\$ 1,223,410
02469 Habitat Trust Interest	\$ 29,555	\$ 1,779,945
02547 Search & Rescue	\$ 21,212	\$ 1,393,316
02559 Mule Deer Auction	\$ 1,461	\$ 107,580
02560 Elk Auction	\$ 3,181	\$ 238,868
02600 Hunters Against Hunger	\$ 1,752	\$ 86,152
02687 Upland Game Bird Planting	\$ 2,783	\$ 289,692
06068 MFWP Visitor Services	\$ 8,769	\$ 40,805
08021 Wildlife Mitigation Trust Fund	\$ 504,015	\$ 11,505,247
08041 Fisheries Mitigation Trust Fund	\$ 39,331	\$ 2,407,649
08042 Wildlife Mitigation Trust Fund	\$ 13,619	\$ 854,928
09002 Real Property Trust	\$ 526,626	\$ 7,545,890
09004 Coal Tax-FWP Trust	\$ 2,157,861	\$ 31,123,156
09006 Wildlife Habitat Property Trust Fund	\$ 1,120,057	\$ 16,347,757



**Q: For the permanent fund, what is the source of funds (MCA)? How can it be used?**

**A:**

Fund Name	MCA	USE
09002 Real Property Trust	87-1-601(5)(a)(i)&(b)	Investment earning only are transferred and used to support the operation, development, and maintenance of the department's real property.
09004 Coal Tax-FWP Trust	15-35-108(6)	Investment earnings only are transferred and used to support the operation, development, and maintenance of the state parks system.
09006 Wildlife Habitat Property Trust Fund	87-1-242 (4)(b)	Investment earnings only are transferred and used for development/maintenance of the habitat.

