



**MONTANA  
DEPARTMENT OF  
ADMINISTRATION**

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**State Financial Services Division**

Steve Bullock, Governor  
John Lewis, Director

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

**FROM: Cody Pearce, State Accountant**

**DATE: August 30, 2020**

**SUBJECT: Inter-entity Loan Report, Fiscal Year-End 2020**

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) 2020, 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 2020.

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**Statewide Accounting  
Bureau**  
Mitchell Bldg, Rm 255  
P.O. Box 200102  
Helena, MT 59620  
406-444-3092

**Financial Services  
Technology Bureau**  
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406-444-3092

**Local Government  
Services**  
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P.O. Box 200547  
Helena, MT 59620  
406-444-9101

**State Procurement  
Bureau**  
Mitchell Bldg, Rm 165  
P.O. Box 200135  
Helena, MT 59620  
406-444-2575

## 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 #	FYE20 Balance
Agriculture	Grain Services	02453	\$ 250,000.00
Architecture & Engineering	Misc A&E Federal Grants	03696	1,200,000.00
Commerce (2)	OIT STEP	03331	200,000.00
Commissioner of Higher Education	Carl Perkins Federal Funds	03215	20,000.00
Corrections	P Coverdell Forensic Science	03090	2,000.00
Corrections	SORNA CFDA 16.751	03200	6,000.00
Corrections	Vision 21 - Systems of Care	03266	30,952.77
Corrections (2)	PHS-School Foods	03089	3,212.82
Corrections (2)	PHS-ESEA Title I	03099	232,464.00
Corrections (2)	Misc Federal Grants	03315	91,054.90
Environmental Quality	DEQ - Federal Aml Grant	03036	11,101.00
Environmental Quality	DSL Federal Reclamation Grant	03067	64,740.00
Environmental Quality	Abandoned Mine Lands	03158	1,459.00
Environmental Quality	Mgmt Assist Special Acct	03222	11,488.00
Environmental Quality	Carpenter Snow Creek Superfund	03260	1,754.00
Environmental Quality	Superfund Multisite TA Bulk	03261	8.00
Environmental Quality	Brownsfield State Response	03438	12,993.00
Environmental Quality	Coal ePermitting System	03492	1,186.00
Environmental Quality	Libby Sitewide	03721	4,298.00
Environmental Quality	DW 18 SRF Grant	03812	1.00
Environmental Quality	Military Affairs/Natl Guard	08015	2,150.00
Environmental Quality	NEEA Agreement C 10153	08197	14,552.00
Environmental Quality	Local Govt Agreements	08211	256,093.00
Fish, Wildlife, & Parks	Private Contracts & Grants	02051	98,000.00
Fish, Wildlife, & Parks	Fedl Fish(W/B) Wildlife(P/R)	03097	1,530,000.00
Fish, Wildlife, & Parks	USFWS Section 6	03129	7,000.00
Fish, Wildlife, & Parks	Misc Federal Funds	03403	1,300,000.00
Fish, Wildlife, & Parks	State Wildlife Grants	03408	140,000.00
Fish, Wildlife, & Parks	Duplicating Center	06501	18,600.00
Fish, Wildlife, & Parks	Parks Federal Revenue	03098	290,000.00
Fish, Wildlife, & Parks	LWCF Passthrough	03406	106,947.92
Health & Human Services (2)	PRAMS Survey Fees	02076	1,597.90
Health & Human Services (2)	Medicaid Third Party Revenue	02142	1,798,590.59
Health & Human Services (2)	02 Indirect Activity Prog 09	02381	24,391.99
Health & Human Services (2)	02 Indirect Activity Prog 06	02382	10,627.13
Health & Human Services (2)	Recovery Audit Contract	02585	48,126.23
Health & Human Services (2)	Healthy Montana Kids Plan	02597	1,501,081.55
Health & Human Services (2)	6901-TANF Overpayments	02688	28,915.12
Health & Human Services (2)	EMS Data Injury	03004	2,212.01
Health & Human Services (2)	MT Retail Food Academy	03014	250.62

Health & Human Services (2)	Ryan White Part B Supplemental	03023	1,401.72
Health & Human Services (2)	Family Planning Title X	03026	110,528.39
Health & Human Services (2)	Maternal & Child Health	03031	144,861.10
Health & Human Services (2)	WIC Infrastructure Crow Clinic	03039	338.12
Health & Human Services (2)	Newborn Hearing Screening	03057	19,094.97
Health & Human Services (2)	Preschool Development	03063	160,559.98
Health & Human Services (2)	81.042 BPA	03066	77,079.37
Health & Human Services (2)	Aging - Farmers Market	03073	528.12
Health & Human Services (2)	Aging - Nutrition Services HDM	03074	15,917.01
Health & Human Services (2)	Environmental Health Program	03082	2,058.80
Health & Human Services (2)	TANF Administration	03103	155,365.82
Health & Human Services (2)	HOPWA TriState HELP CFDA14.241	03135	13,476.21
Health & Human Services (2)	10.577 WIC BF Peer Counseling	03146	617.62
Health & Human Services (2)	Alzheimer's Initiative SSS	03157	153.88
Health & Human Services (2)	Tuberculosis Grant	03159	18,385.35
Health & Human Services (2)	Caseworker Visits	03185	328.12
Health & Human Services (2)	MIECHV - Service Delivery	03206	290,189.88
Health & Human Services (2)	Access & Visitation Grt 93.597	03224	76.45
Health & Human Services (2)	Child Nutrition	03236	74,936.61
Health & Human Services (2)	WIC Admin	03246	243,205.34
Health & Human Services (2)	Child Care Admin	03251	149,974.22
Health & Human Services (2)	Primary Care Services	03273	23,897.51
Health & Human Services (2)	Lifespan Respite Expansion	03277	511.59
Health & Human Services (2)	03 Indirect Activity Prog 16	03304	137,000.00
Health & Human Services (2)	03 Indirect Activity Prog 12	03305	595,000.00
Health & Human Services (2)	Food Inspection Program	03336	56,127.74
Health & Human Services (2)	Highway Safety/EMS Cont	03346	4,977.24
Health & Human Services (2)	ACL State Grant for APS System	03361	162.53
Health & Human Services (2)	Data Integration	03362	4,016.21
Health & Human Services (2)	03 Indirect Activity Prog 01	03365	25,000.00
Health & Human Services (2)	MIPPA CMS - SHIP	03368	5,351.42
Health & Human Services (2)	MIPPA CMS - ADRC	03372	125.34
Health & Human Services (2)	MIPPA CMS - AAA	03381	131.18
Health & Human Services (2)	03 Indirect Activity Prog 02	03382	1,405,000.00
Health & Human Services (2)	SPF PFS AMDD	03386	45,329.66
Health & Human Services (2)	Healthy MT Teen Parent PHSD	03390	20,833.62
Health & Human Services (2)	Addressing Asthma	03402	5,655.95
Health & Human Services (2)	Breast and Cervical Health	03415	5,134.40
Health & Human Services (2)	PRAMS Pregnancy Risk Assesment	03417	6,796.50
Health & Human Services (2)	CHIP Program Fed	03426	925,416.30
Health & Human Services (2)	Improve Health Diabetes Heart	03431	27,907.07

Health & Human Services (2)	CACFP Training	03446	327.93
Health & Human Services (2)	6901 - Chafee - ETV 93.599	03458	197.13
Health & Human Services (2)	Pediatric MH Care Access Prg	03473	34,444.39
Health & Human Services (2)	Innovative Diab Heart Stroke	03475	3,484.95
Health & Human Services (2)	HRSA Safeguarding Two Lives	03480	1,236.05
Health & Human Services (2)	93.959 - ADAD - Blk Grt 100%	03508	1,102,449.67
Health & Human Services (2)	MFP Demonstration Grant	03512	39,208.81
Health & Human Services (2)	93.044 - Aging Sup S & Train 1	03518	986.17
Health & Human Services (2)	93.556 - Family Preservation	03522	681.09
Health & Human Services (2)	Sexual Risk Avoidance Educatio	03525	15,564.68
Health & Human Services (2)	93.643 - Child Justice	03526	237.78
Health & Human Services (2)	93.645 - IV-B CWS	03527	3,427.93
Health & Human Services (2)	NVDRS Violent Death Data	03528	1,174.84
Health & Human Services (2)	IV-E Guardianship	03529	777,107.42
Health & Human Services (2)	6901-Foster Care 93.658	03530	10,549,373.13
Health & Human Services (2)	6901-Subsidized Adopt 93.659	03531	2,605,258.03
Health & Human Services (2)	93.669 - Child Abuse	03532	94.36
Health & Human Services (2)	93.671 - Domestic Violence	03533	3,132.35
Health & Human Services (2)	93.672 - Child Abuse Challenge	03534	20,819.14
Health & Human Services (2)	93.674 - IV-E Independent Livi	03536	85,401.70
Health & Human Services (2)	Zero Suicide	03538	2,657.90
Health & Human Services (2)	93.600 Headstart	03539	17,723.88
Health & Human Services (2)	10.561 - FS E & T - 50%	03544	2,500.00
Health & Human Services (2)	10.561 - FS Adm - Fed Exp 50%	03546	478,554.15
Health & Human Services (2)	14.231 - Emerg Shelter - HUD 5	03550	19,079.88
Health & Human Services (2)	81.042 - Weather Ben 100%	03552	133,087.15
Health & Human Services (2)	Housing Preservation Grant	03553	34,806.94
Health & Human Services (2)	84.169 - Independent Living 90	03554	30,171.52
Health & Human Services (2)	84.187 - Vic Sup Employment	03557	173.43
Health & Human Services (2)	ACA-ELC Non-PPHF	03569	498,883.53
Health & Human Services (2)	93.563 - Child Support IVD 66%	03570	1,371,636.29
Health & Human Services (2)	93.568 - LIEAP Blk Grt Adm	03572	111,000.64
Health & Human Services (2)	93.569 - CSBG Adm	03573	42,000.44
Health & Human Services (2)	93.667 - SSBG - Benefits	03579	59,818.38
Health & Human Services (2)	6901-93.778 - Med Adm 50%	03580	9,836,524.46
Health & Human Services (2)	93.778 - Med Ben 100%	03582	325,896.67
Health & Human Services (2)	93.778 - Med Ben FMAP	03583	20,000,000.00
Health & Human Services (2)	93.802 - Disabil Deter Adm 100	03588	12,829.40
Health & Human Services (2)	03 Indirect Activity Prog 06	03591	515,000.00
Health & Human Services (2)	03 Indirect Activity Prog 03	03593	775,000.00
Health & Human Services (2)	03 Indirect Activity Prog 04	03594	305,000.00

Health & Human Services (2)	03 Indirect Activity Prog 07	03596	105,000.00
Health & Human Services (2)	03 Indirect Activity Prog 08	03597	80,000.00
Health & Human Services (2)	03 Indirect Activity Prog 09	03598	2,300,000.00
Health & Human Services (2)	03 Indirect Activity Prog 10	03599	190,000.00
Health & Human Services (2)	03 Indirect Activity Prog 33	03601	30,000.00
Health & Human Services (2)	Tobacco Control Program	03607	15,990.00
Health & Human Services (2)	Hospital Preparedness Ebola	03610	2,516.60
Health & Human Services (2)	03 Indirect Activity Prog 11	03611	21,000.00
Health & Human Services (2)	Aging - Caregiver III-E	03666	2,062.13
Health & Human Services (2)	6901-CACFP 10.558 & 10.560	03677	26,859.10
Health & Human Services (2)	6901-HOPWA CFDA#14-241	03679	19,292.69
Health & Human Services (2)	State Opioid Response Grant	03684	111,661.69
Health & Human Services (2)	6901-Cancer Registries 93.283	03712	2,685.42
Health & Human Services (2)	6901-WIC Farmer Market 10.572	03713	197.84
Health & Human Services (2)	MT Disability & Health	03788	918.54
Health & Human Services (2)	Oral Health Workforce	03823	26,421.36
Health & Human Services (2)	Personal Resp Education Prgm	03827	43,415.09
Health & Human Services (2)	Prescription Drug Overdose	03831	26,693.74
Health & Human Services (2)	Emergency Preparedness	03903	97,684.19
Health & Human Services (2)	Bioterr. Hospital Preparedness	03904	2,146.83
Health & Human Services (2)	Title 19	03934	25,730.94
Health & Human Services (2)	Title 18	03935	120,474.44
Health & Human Services (2)	Vaccination Program	03936	7,951.35
Health & Human Services (2)	STD Program	03937	1,813.90
Health & Human Services (2)	Aids Fed. Cat. #13.118	03938	1,361.27
Health & Human Services (2)	Rural Hospital Flexibility Prog	03960	919.00
Health & Human Services (2)	Medicaid Exp HELP Act Admin	03974	1,127,885.51
Health & Human Services (2)	Med Exp HELP Act indian Health	03977	4,305,793.45
Health & Human Services (2)	69010 Comprehnsv Cancer Contrl	03979	34,243.04
Judiciary (2)	Drug Trmt Crt Fed Res JD8	03154	5,200.00
Justice (2)	Homeland Security	03051	2,081.21
Justice (2)	LSD Federal Grants	03383	4,504.21
Justice (2)	DCI ICAC Grant	03476	13,895.54
Justice (2)	MHP Grants	03549	1,400,000.00
Justice (2)	FSD Federal Grants	03561	68,060.91
Justice (2)	Medicaid Fraud	03800	30,140.32
Labor & Industry	Contracts From PHHS	02242	95,003.00
Labor & Industry	MT Community Service FSR	03322	1,065.00
Livestock	Small Federal Grants	03673	90,000.00
Livestock	NAIS	03710	30,000.00
Military Affairs (2)	DES Disaster Grants 97.036	03022	2,000.00

Military Affairs (2)	Military Capital Construction	03056	500,000.00
Military Affairs (2)	National Guard	03132	2,100,000.00
Military Affairs (2)	DES Emergency Mgmt Perf 97.042	03134	35,000.00
Military Affairs (2)	DES Homeland Security 97.067	03143	275,000.00
Military Affairs (2)	DES Hazard Mitigation 97.039	03166	400.00
Military Affairs (2)	DES Pre-Disaster Mit 97.047	03191	100.00
Military Affairs (2)	DES Hazardous Materials 20.703	03208	400.00
Military Affairs (2)	Long Range Building	03244	200,000.00
Military Affairs (2)	Air National Guard	03453	350,000.00
Military Affairs (2)	EMAC	08018	4,000.00
Montana State Library (2)	NRIS Federal Funds	03930	40,000.00
Natural Resources & Conservation	Yellowstone Groundwater NPS	03034	7,500.00
Natural Resources & Conservation	FEMA Federal Grants	03094	738,200.00
Natural Resources & Conservation	Water Resources - Federal	03308	18,100.00
Natural Resources & Conservation	Miscellaneous State Spec Rev	02104	95,250.00
Natural Resources & Conservation	Wastewater SRF Special Admin	02223	8,800.00
Natural Resources & Conservation	Drinking Water Spec Admin Cost	02491	9,200.00
Natural Resources & Conservation	Res Dev & Cons - Fed	03178	24,100.00
Natural Resources & Conservation	Aquatic Invasive Species	03384	3,900.00
Natural Resources & Conservation	Consolidated Grant FY18	03469	85,000.00
Natural Resources & Conservation	Non-Consolidated Grant FY18	03470	92,500.00
Natural Resources & Conservation	NON-CONSOLIDATED GRANT FY14	03472	5,300.00
Natural Resources & Conservation	Consolidated Grant FY19	03493	235,050.00
Natural Resources & Conservation	Non-Consolidated Grant FY19	03494	41,550.00
Natural Resources & Conservation	NON-CONSOLIDATED GRANT FY16	03565	8,000.00
Natural Resources & Conservation	CONSOLIDATED GRANT-FY17	03567	58,150.00
Natural Resources & Conservation	AA Miscellaneous Federal	03724	271,000.00
Office of Public Instruction (2)	Grant Clearance Discretionary	03170	3,000,000.00
Public Service Commission	Natural Gas Safety Pgm	03011	75,000.00
Revenue (2)	Coal Severance Tax Income Fnd	09041	1,332,273.08
Revenue (2)	RITT Income Fund	09043	257,465.49
Transportation	MCS Federal Grants	03292	424,707.50
Transportation	Highway Trust - Sp Rev	03407	89,303,404.67
Transportation	Traffic Safety	03828	1,308,090.25
Transportation (2)	Aeronautics Division	03060	1,150,000.00
Transportation (2)	FTA Grants	03147	2,000,000.00

\$ 178,444,361.40

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

## LONG-TERM ADVANCES

At fiscal year-end 2020, the Department of Administration had authorized long-term advances to the following agencies and funds:

Agency	Fund Name	Fund #	FYE20 Balance
Corrections	MSP - Cook Chill	06573	\$ 250,000.00
Fish, Wildlife, & Parks	Fedl Fish(W/B) Wildlife(P/R)	03097	50,000.00
Fish, Wildlife, & Parks	Misc Federal Funds	03403	400,000.00
Health & Human Services (1)	Child Support Clearing	07028	100,000.00
Judiciary (1)	Drug Trmt Court Fed Res JD7	03373	55,000.00
Livestock	AH FEDERAL UMBRELLA	03427	100,000.00
Livestock	Meat/Poultry Inspection Sp Rev	03209	200,000.00
Military Affairs (1)	National Guard	03132	200,000.00
Natural Resources & Conservation	FEDERAL REIMB-FIRE SUPPR CY17	03138	12,281,163.00
Natural Resources & Conservation	FEDERAL REIMB-FIRE SUPPR CY13	03173	864,700.00
Natural Resources & Conservation	Federal Reimb-Fire Suppr CY12	03068	2,573,000.00
Natural Resources & Conservation	Federal Reimb-Fire Suppr CY14	03357	61,500.00
Natural Resources & Conservation	Federal Reimb Fire CY15	03075	203,700.00
Natural Resources & Conservation	FEDERAL REIMB-FIRE SUPPR CY16	03086	32,850.00
Natural Resources & Conservation	FEDERAL REIMB-FIRE CY10-FY11	03943	2,355.00
Natural Resources & Conservation	NON-CONSOLIDATED GRANT FY15	03484	12,000.00
Natural Resources & Conservation	NON-CONSOLIDATED GRANT-FY 17	03568	36,700.00
Natural Resources & Conservation	FEDERAL REIMB-FIRE SUPPR CY17	03138	207,767.00
Natural Resources & Conservation	FEDERAL REIMB-FIRE SUPPR CY19	03395	218,593.00
Natural Resources & Conservation	CONSOLIDATED GRANT-FY 16	03564	71,325.00
Natural Resources & Conservation	Federal Reimb-Fire Suppr CY18	03047	1,081,298.00
Natural Resources & Conservation	FEDERAL REIMB-FIRE SUPPR CY19	03395	6,626,500.00
Natural Resources & Conservation	CONSOLIDATED GRANT-FY 16	03564	22,350.00
Natural Resources & Conservation	FEDERAL REIMB-FIRE SUPPR CY20	03589	84,949.00
Revenue (1)	Royalty Audit - NRCT	03928	100,000.00
			<u>\$ 25,835,750.00</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 2020 INTER-ENTITY LOAN SUMMARY**

Loans granted to a fund for a consecutive year, at fiscal year-end 2020, included 199 short-term inter-entity loans valued at \$178,444,361. Of these, 148 valued at \$80,034,167 were from the general fund.

The value of total loans and advances outstanding at fiscal year-end 2020 was \$226,552,831, of which \$96,434,856 was from the general fund.

CC Tom Livers  
John Lewis  
Cheryl Grey  
Katie Guenther