



**MONTANA  
DEPARTMENT OF  
ADMINISTRATION**

---

**State Financial Services Division  
Greg Gianforte, Governor  
Misty Ann Giles, Director**

**TO:** Amy Carlson, Legislative Fiscal Analyst, Legislative Fiscal Division  
**FROM:** Jennifer Thompson, State Accountant, Department of Administration  
**DATE:** August 31, 2023  
**SUBJECT:** Inter-Entity Loan Report, Fiscal Year-End 2023

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) 2023, 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 loans/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 that receivables have been billed on a timely basis. Advances from the general fund to other funds 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.

The long-term loans listed in this report are generally required to provide cash to support operations pending the receipt of reimbursement from the federal government, other governmental entities, or private organizations, which is the plan for repayment. There were 21 past due loans as of fiscal year-end 2023, each of which is included in this report. However, all agencies with loans on this report have certified sufficient anticipated revenues or plans to obtain sufficient revenues to repay the loans and are considered solvent at this time.

**CC** Misty Ann Giles  
Ryan Osmundson  
Cheryl Grey  
Katie Guenther

---

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

**Financial Services  
Technology Bureau  
Mitchell Bldg, Rm 295  
P.O. Box 200102  
Helena, MT 59620  
406-444-3092**

**Local Government  
Services Bureau  
Mitchell Bldg, Rm 255  
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 loans for two consecutive fiscal year-ends to the following agencies and funds:

Agency	Fund Name	Fund #	FYE 2023 Balance
Corrections (4)	MSP - Cook Chill	06573	100,000
Department of Administration (3) (5)	Electronic Government Services	06004	2,500,000
Department of Justice (1) (5)	MHP Grants	03549	800,000
Fish Wildlife & Parks (4)	Fish(WB)-Wldlf(Pr) Restor Grnt	03097	50,000
Fish Wildlife & Parks (4)	Misc Federal Funds	03403	400,000
Health & Human Services (3)	Child Support Clearing	07028	100,000
Historical Society (2) (5)	Federal Grants	03102	6,546
Judiciary (3)	Drug Trmt Court Fed Res JD7	03373	66,785
Livestock (4)	Meat/Poultry Inspection Sp Rev	03209	200,000
Livestock (4)	AH FEDERAL UMBRELLA	03427	100,000
Montana State Library (1) (5)	MTNHP Federal Funds	03268	148,259
Montana State Library (3) (5)	NRIS Federal Funds	03930	48,514
Natural Resources & Conservation (4)	FEDERAL REIMB-FIRE SUPPR CY22	03137	450,765
Natural Resources & Conservation (4)	FEDERAL REIMB-FIRE SUPPR CY17	03138	12,039,630
Natural Resources & Conservation (4)	FEDERAL REIMB-FIRE SUPPR CY21	03168	11,290,474
Natural Resources & Conservation (4)	NON-CONSOLIDATED GRANT-FY22	03211	283,000
Natural Resources & Conservation (4)	Non-Consolidated Grant - FY21	03284	280,250
Natural Resources & Conservation (4)	FEDERAL REIMB-FIRE SUPPR CY19	03395	5,104,093
Natural Resources & Conservation (4)	FEDERAL REIMB-FIRE SUPPR CY20	03589	3,674,149
Natural Resources & Conservation (4) (5)	Federal Reimb-Fire Suppr CY18	03047	1,055,898
Natural Resources & Conservation (4) (5)	Federal Reimb-Fire Suppr CY12	03068	2,452,000
Natural Resources & Conservation (4) (5)	Federal Reimb Fire CY15	03075	179,700
Natural Resources & Conservation (4) (5)	FEDERAL REIMB-FIRE SUPPR CY16	03086	29,150
Natural Resources & Conservation (4) (5)	FEDERAL REIMB-FIRE SUPPR CY13	03173	672,300
Natural Resources & Conservation (4) (5)	Non-Consolidated Grant - FY21	03284	2,300
Natural Resources & Conservation (4) (5)	Federal Reimb-Fire Suppr CY14	03357	60,650
Natural Resources & Conservation (4) (5)	NON-CONSOLIDATED GRANT FY15	03484	1,000
Natural Resources & Conservation (4) (5)	FEDERAL REIMB-FIRE SUPPR CY20	03589	7,447,000
Natural Resources & Conservation(4) (5)	FEDERAL REIMB-FIRE SUPPR CY21	03168	2,134,278
Public Instruction (1) (5)	Misc Grants/Contracts-Budgeted	02012	5,864
Public Instruction (1) (5)	Comp School & Comm Treatment	02195	350,000
Public Instruction (1) (5)	Grant Clearance Discretionary	03170	5,725,000
Public Instruction (2) (5)	Misc Grants/Contracts-Budgeted	02012	11,524
Revenue (3)	Royalty Audit - NRCT	03928	100,000
State Public Defender (1) (5)	Title IV-E from DPHHS	03664	852,710
State Public Defender (1) (5)	Missoula Co Native American Su	08322	47,290
			\$ 58,769,129

- (1) Short-term loan from the general fund
- (2) Short-term loan fund to fund
- (3) Long-term loan/advance from the general fund
- (4) Long-term loan/advance fund to fund
- (5) Past due as of Fiscal Year-End 2023