

DEPARTMENT OF ADMINISTRATION

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

FROM: Cody Pearce, State Accountant

DATE: August 30, 2017

SUBJECT: Inter-entity Loan Report, Fiscal Year-End 2017

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) 2017, 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 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 2017.

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 #	FYE17 Balance
Administration (2)	ACA Public Health Fund	03320	\$ 1,641
Commerce (2)	Community Development Block	03059	30,000
Commerce (2)	OIT STEP	03331	150,000
Commerce (2)	Section 811 Project Rental	03521	2,100
Commerce (2)	Small Business Dev. Centers	03207	300,000
Commissioner of Higher Ed(2)	University Millage	02443	1,051,062
Corrections (2)	Misc Federal Grants	03315	30,397
Corrections (2)	PHS-School Foods	03089	6,317
Corrections (2)	PHS-ESEA Title I	03099	53,598
Enviromental Quality	EPA Ppg	03262	980,494
Enviromental Quality	DNRC Grants - REMediation	02314	129,113
Enviromental Quality	2013 Exchange Network Grant	03015	399
Enviromental Quality	DW14 SRF Grant	03152	226
Enviromental Quality	L.U.S.T./Trust	03228	4,972
Enviromental Quality	Superfund Multisite TechAssist	03259	97
Enviromental Quality	Superfund Multisite TA Bulk	03261	908
Enviromental Quality	Management Assist - Spec Acct	03353	4,168
Enviromental Quality	Management Assistance - Bulk	03360	1,297
Enviromental Quality	DOE Washington State Univ	03465	23,541
Enviromental Quality	Core Cooperative Grant	03468	4,302
Enviromental Quality	NPS15 Project Grant	03482	393
Enviromental Quality	Abandoned Mines	03667	9,371
Enviromental Quality	DW15 SRF Grant	03687	4,139
Enviromental Quality	Libby Sitewide	03721	2,944
Enviromental Quality	EPA Water Quality 205J	03814	192
Enviromental Quality	EPA Brownfields Grant	03973	6,294
Enviromental Quality	NEEA Agreement C 10153	08197	4,904
Fish Wildlife & Parks	Private Contracts & Grants	02051	265,000
Fish Wildlife & Parks	Fedl Fish(W/B) Wildlife(P/R)	03097	700,000
Fish Wildlife & Parks	Misc Federal Funds	03403	1,150,000
Fish Wildlife & Parks	State Wildlife Grants	03408	80,000
Health & Human Services (2)	Medicaid Third Party Revenue	02142	2,099,749
Health & Human Services (2)	Public Health Laboratory	02366	538,208
Health & Human Services (2)	02 Indirect Activity Prog 09	02381	764,532
Health & Human Services (2)	02 Indirect Activty Prog 06	02382	18,285
Health & Human Services (2)	Vital Statistics	02419	129,340
Health & Human Services (2)	Recovery Audit Contract	02585	310,849
Health & Human Services (2)	Tobacco Hlth and Medicaid Init	02772	3,597,083
Health & Human Services (2)	EMVH Clinic Rent	02959	7,927

Health & Human Services (2)	EMS Data Injury	03004	11,788
Health & Human Services (2)	MT Retail Food Academy	03014	412
Health & Human Services (2)	Soc Sec - Trust Funds	03024	20,112
Health & Human Services (2)	Family Planning Title X	03026	19,451
Health & Human Services (2)	Maternal & Child Health	03031	42,084
Health & Human Services (2)	Newborn Hearing Screening	03057	15,734
Health & Human Services (2)	Preschool Development	03063	736,415
Health & Human Services (2)	81.042 BPA	03066	228,490
Health & Human Services (2)	Aging - Nutrition Services HDM	03074	4,515
Health & Human Services (2)	Discretionary Child Care	03096	652,150
Health & Human Services (2)	TANF Administration	03103	12,426
Health & Human Services (2)	TANF Benefits	03109	592,696
Health & Human Services (2)	Vets-V.A. Reimb	03112	618,292
Health & Human Services (2)	HOPWA TriState HELP CFDA14.241	03135	10,239
Health & Human Services (2)	10.577 WIC BF Peer Counseling	03146	478
Health & Human Services (2)	Caseworker Visits	03185	81
Health & Human Services (2)	MIECHV - Service Delivery	03206	23,701
Health & Human Services (2)	Access & Visitation Grt 93.597	03224	96
Health & Human Services (2)	Promise Grant	03234	62,390
Health & Human Services (2)	Child Nutrition	03236	9,735
Health & Human Services (2)	Benefits Enrollment Center BEC	03247	1,532
Health & Human Services (2)	Child Care Mandatory/MOE	03250	1,063
Health & Human Services (2)	Child Care Admin	03251	28,900
Health & Human Services (2)	Child Care Matching	03252	1,860
Health & Human Services (2)	Child Support Incentive	03269	85,760
Health & Human Services (2)	Primary Care Services	03273	4,981
Health & Human Services (2)	Ryan White Act, Title II	03274	5,270
Health & Human Services (2)	Adult Viral Hepatitis Prevent	03275	1,742
Health & Human Services (2)	SLTC Lifespan Respite	03279	214
Health & Human Services (2)	Title 18 CLIA	03303	6,045
Health & Human Services (2)	03 Indirect Activity Prog 16	03304	100,000
Health & Human Services (2)	03 Indirect Activity Prog 12	03305	650,000
Health & Human Services (2)	Afford Care Act MIECHVP Frmla	03328	275
Health & Human Services (2)	Food Inspection Program	03336	45,280
Health & Human Services (2)	Highway Safety/EMS Cont	03346	15,387
Health & Human Services (2)	Aging-SHIP-ACL	03350	6,558
Health & Human Services (2)	Mgmt Leadership Coordination	03363	92
Health & Human Services (2)	03 Indirect Activity Prog 01	03365	30,000
Health & Human Services (2)	MIPPA CMS - SHIP	03368	215
Health & Human Services (2)	Improving Arthritis Outcomes	03371	8,237
Health & Human Services (2)	MIPPA CMS - ADRC	03372	155
Health & Human Services (2)	MIPPA CMS - AAA	03381	168
Health & Human Services (2)	03 Indirect Activity Prog 02	03382	1,200,000
Health & Human Services (2)	Breast and Cervical Health	03415	64,244
Health & Human Services (2)	PRAMS Pregnancy Risk Assesment	03417	7,966
Health & Human Services (2)	CHIP Program Fed	03426	477,392

Health & Human Services (2)	6901 - Chafee - ETV 93.599	03458	110
Health & Human Services (2)	64.014 - Vets St. Domic Care 1	03501	32,419
Health & Human Services (2)	Strategic Prevention Framework	03504	52,941
Health & Human Services (2)	93.150 - Mntal Hlth - Homeless	03505	511
Health & Human Services (2)	93.958 - Mntal Hlth - Blk Grt	03507	4,603
Health & Human Services (2)	93.959 - ADAD - Blk Grt 100%	03508	25,726
Health & Human Services (2)	MFP Demonstration Grant	03512	97,168
Health & Human Services (2)	93.044 - Aging Sup S & Train 1	03518	14,615
Health & Human Services (2)	93.045 - Aging Meals 100%	03519	15,516
Health & Human Services (2)	93.556 - Family Preservation	03522	183
Health & Human Services (2)	93.643 - Child Justice	03526	968
Health & Human Services (2)	93.645 - IV-B CWS	03527	5,152
Health & Human Services (2)	IV-E Guardianship	03529	340,251
Health & Human Services (2)	6901-Foster Care 93.658	03530	5,169,129
Health & Human Services (2)	6901-Subsidized Adopt 93.659	03531	945,432
Health & Human Services (2)	93.669 - Child Abuse	03532	6,365
Health & Human Services (2)	93.671 - Domestic Violence	03533	4,668
Health & Human Services (2)	93.672 - Child Abuse Challenge	03534	222
Health & Human Services (2)	WIC EBT Implementation	03535	16,175
Health & Human Services (2)	93.674 - IV-E Independent Livi	03536	287
Health & Human Services (2)	93.600 Headstart	03539	7,571
Health & Human Services (2)	10.561 - FS E & T - 50%	03544	91,240
Health & Human Services (2)	10.561 - FS Adm - Fed Exp 50%	03546	141,442
Health & Human Services (2)	10.568 - Emerg Food Assist 100	03547	5,479
Health & Human Services (2)	10.569 - Food Distr - Fed Exp	03548	39,803
Health & Human Services (2)	14.231 - Emerg Shelter - HUD 5	03550	8,949
Health & Human Services (2)	Preventive Health Block Grant	03551	26,420
Health & Human Services (2)	81.042 - Weather Ben 100%	03552	84,908
Health & Human Services (2)	Housing Preservation Grant	03553	20,817
Health & Human Services (2)	84.224 - Mon Tech 100%	03558	109
Health & Human Services (2)	ACA-ELC Non-PPHF	03569	105,443
Health & Human Services (2)	93.563 - Child Support IVD 66%	03570	287,564
Health & Human Services (2)	93.566 - Off Ref Reset Adm 10	03571	329
Health & Human Services (2)	93.568 - LIEAP Blk Grt Adm	03572	60,316
Health & Human Services (2)	93.569 - CSBG Adm	03573	50,679
Health & Human Services (2)	School Health Program - Basic	03575	31,739
Health & Human Services (2)	LAUNCH Grant	03576	10,247
Health & Human Services (2)	93.667 - SSBG - Benefits	03579	273,885
Health & Human Services (2)	93.778 - Med Ben 100%	03582	3,080,435
Health & Human Services (2)	93.778 - Med Ben FMAP	03583	20,000,000
Health & Human Services (2)	93.802 - Disabil Deter Adm 100	03588	33,221
Health & Human Services (2)	03 Indirect Activity Prog 06	03591	500,000
Health & Human Services (2)	03 Indirect Activity Prog 03	03593	700,000
Health & Human Services (2)	03 Indirect Activity Prog 04	03594	250,000
Health & Human Services (2)	03 Indirect Activity Prog 07	03596	125,000

Health & Human Services (2)	03 Indirect Activity Prog 08	03597	75,000
Health & Human Services (2)	03 Indirect Activity Prog 09	03598	3,500,000
Health & Human Services (2)	03 Indirect Activity Prog 10	03599	350,000
Health & Human Services (2)	03 Indirect Activity Prog 33	03601	20,000
Health & Human Services (2)	PHEP Suppl. for Ebola Prep #2	03603	27,440
Health & Human Services (2)	ELC Ebola Supplement	03606	6,764
Health & Human Services (2)	Tobacco Control Program	03607	33,672
Health & Human Services (2)	Hospital Preparedness Ebola	03610	95
Health & Human Services (2)	03 Indirect Activity Prog 11	03611	30,000
Health & Human Services (2)	WIC Infrastructure Breastfeed	03612	28,256
Health & Human Services (2)	Aging - Caregiver III-E	03666	3,212
Health & Human Services (2)	WIC Infrastructure Participant	03668	164
Health & Human Services (2)	6901-CACFP 10.558 & 10.560	03677	24,965
Health & Human Services (2)	6901-HOPWA CFDA#14-241	03679	12,512
Health & Human Services (2)	6901-Rape Prev & Educ 93.126	03690	5,956
Health & Human Services (2)	SAMHSA Treatment Enhancement	03705	19,376
Health & Human Services (2)	6901-Cancer Registries 93.283	03712	4,226
Health & Human Services (2)	6901-WIC Farmer Market 10.572	03713	118
Health & Human Services (2)	Oral Health Workforce	03823	4,762
Health & Human Services (2)	Healthy Montana Teen Parents 2	03826	44,361
Health & Human Services (2)	Personal Resp Education Prgm	03827	924
Health & Human Services (2)	PUB HLTH DIAB-HRTD-OBES-SCHLTH	03829	76,628
Health & Human Services (2)	HRSA Flex Rural Hlth Acces Pg	03902	203
Health & Human Services (2)	Emergency Preparedness	03903	101,971
Health & Human Services (2)	Seroprevalence/Surveillance	03929	4,822
Health & Human Services (2)	Affordable Care Act ELC	03933	54,089
Health & Human Services (2)	Title 19	03934	3,956
Health & Human Services (2)	Title 18	03935	16,759
Health & Human Services (2)	Vaccination Program	03936	10,926
Health & Human Services (2)	STD Program	03937	6,440
Health & Human Services (2)	Aids Fed. Cat. #13.118	03938	9,873
Health & Human Services (2)	T-19 OBRA Nurse Aid	03948	30
Health & Human Services (2)	Rural Hospital Flexibility Prog	03960	62,366
Health & Human Services (2)	CSFP	03965	4,371
Health & Human Services (2)	Ryan White ADAP Shortfall	03969	213
Health & Human Services (2)	Child Support Clearing	07028	150,000
Health & Human Services (2)	VR Donations Nonbudgeted	08122	1,255
Health & Human Services (2)	6901-NWE Free Weatherizatn Prg	08125	637,855
Judiciary	Drug Trmt Crf Fed Res JD8	03154	26,675
Judiciary	Drug Trmt Crf Fed Res JD5	03040	2,000
Judiciary	Court Assessment Program	03240	4,700
Judiciary	NRIS Federal Funds	03153	1,250
Justice (2)	Medicaid Fraud	03800	32,107
Justice (2)	Local Govt Subgrants	02118	1,008
Justice (2)	FSD Federal Grants	03561	12,685

Justice (2)	NRD Yellowstone River	08139	189,006
Justice (2)	Homeland Security	03051	73,917
Justice (2)	BCC Grants To Dept. Of Justice	03187	24,656
Labor & Industry	Contracts From PHHS	02242	3,440
Labor & Industry	Employment Trng Grants	03124	178,690
Labor & Industry	TAACT Grant	03662	59,700
Labor & Industry	Alien Labor Certification(ALC)	03692	168,850
Labor & Industry	Data Management Unit Grant	03985	3,260
Labor & Industry	Athletic Licensing Program	02841	36,670
Military Affairs (2)	National Guard	03132	1,300,000
Military Affairs (2)	Military Capital Construction	03056	1,500,000
Military Affairs (2)	DES Emergency Mgmt Perf 97.042	03134	50,000
Military Affairs (2)	DES Homeland Security 97.067	03143	50,000
Military Affairs (2)	DES Hazard Mitigation 97.039	03166	1,000
Military Affairs (2)	DES Hazardous Materials 20.703	03208	500
Military Affairs (2)	Air National Guard	03453	1,000,000
Montana State Library (2)	NRIS Federal Funds	03930	10,000
Natural Resources	Miscellaneous State Spec Rev	02104	47,600
Natural Resources	Wastewater SRF Special Admin	02223	21,225
Natural Resources	Drinking Water Spec Admin Cost	02491	8,125
Natural Resources	Non-Consolidated Grant FY11	03038	75
Natural Resources	FEMA Federal Grants	03094	370,525
Natural Resources	Res Dev & Cons - Fed	03178	26,500
Natural Resources	Water Resources - Federal	03308	10,700
Natural Resources	CONSOLIDATED GRANT FY14	03471	63,100
Natural Resources	NON-CONSOLIDATED GRANT FY14	03472	21,750
Natural Resources	CONSOLIDATED GRANT FY15	03483	79,700
Natural Resources	NON-CONSOLIDATED GRANT FY16	03565	58,000
Natural Resources	CONSOLIDATED GRANT-FY13	03809	89,125
Natural Resources	NON-CONSOLIDATED GRANT-FY13	03810	232,600
Public Instruction (2)	Public Instruction	03002	225,138
Public Instruction (2)	Grant Clearance Discretionary	03170	1,944,538
Public Instruction	Public Instruction	03002	210,799
Revenue (2)	Coal Severance Tax Income Fnd	09041	1,676,660
Transportation	Aeronautics Division	03060	150,000
Transportation	FTA Grants	03147	2,000,000
Transportation	MCS Federal Grants	03292	561,228
Transportation	Highway Trust - Sp Rev	03407	46,807,268
Transportation	Traffic Safety	03828	1,554,725
			<u>\$ 117,159,556</u>

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

LONG-TERM ADVANCES

At fiscal year-end 2017, the Department of Administration had authorized long-term advances to the following agencies and funds:

Agency	A/E Name	A/E #	FYE17 Balance
Agriculture	Agriculture ASD Federal	03118	\$ 50,000
Agriculture	Agriculture ASD Federal	03118	50,000
Agriculture	SBA FAST Grant	03225	50,000
Commerce (1)	BOHR Operation Fund	02029	97,624
Commerce (1)	BOHR Simulcast Fund	02063	153,748
Fish Wildlife & Parks	Fedl Fish(W/B) Wildlife(P/R)	03097	50,000
Fish Wildlife & Parks	Misc Federal Funds	03403	400,000
Health & Human Services (1)	Child Support Clearing	07028	100,000
Judiciary	Drug Trmt Court Fed Res 13Adlt	03078	12,500
Judiciary	Drug Trmt Court Fed Res JD7	03373	6,000
Livestock	Bison Trap Funds	03427	100,000
Military Affairs (1)	National Guard	03132	200,000
Natural Resources & Conservation	Federal Reimb-Fire CY10-FY11	03943	8,655
Natural Resources & Conservation	Federal Reimb-Fire Suppr CY11	03272	41,000
Natural Resources & Conservation	Federal Reimb-Fire Suppr CY12	03068	3,486,000
Natural Resources & Conservation	Federal Reimb-Fire Suppr CY13	03173	3,808,000
Natural Resources & Conservation	Federal Reimb-Fire Suppr CY14	03357	87,500
Natural Resources & Conservation	Federal Reimb Fire CY15	03075	4,290,000
Natural Resources & Conservation	Federal Reimb Fire CY16	03086	4,717,750
Natural Resources & Conservation	Federal Reimb-Fire Suppr CY17	03138	207,767
Natural Resources & Conservation	Non-Consolidated Grant FY15	03484	16,600
Natural Resources & Conservation	Non-Consolidated Grant FY17	03568	110,200
Natural Resources & Conservation	Consolidated Grant FY16	03564	94,325
Revenue (1)	Royalty Audit - NRCT	03928	<u>75,000</u>
			<u>\$ 18,212,669</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 2017 INTER-ENTITY LOAN SUMMARY

Loans granted to a fund for a consecutive year, at fiscal year-end 2017, included 214 short-term inter-entity loans valued at \$117,159,556. Of these, 163 valued at \$ 60,988,521 were from the general fund.

The value of total loans and advances outstanding at fiscal year-end 2017 was \$200,940,075, of which \$121,674,900 was from the general fund.

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