

DEPARTMENT OF ADMINISTRATION

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TO: Amy Carlson, Legislative Fiscal Analyst
Legislative Fiscal Division

FROM: Cody Pearce, State Accountant

DATE: August 31, 2018

SUBJECT: Inter-entity Loan Report, Fiscal Year-End 2018

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) 2018, 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 2018.

(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.

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

FISCAL YEAR-END 2018 INTER-ENTITY LOAN SUMMARY

Loans granted to a fund for a consecutive year, at fiscal year-end 2018, included 195 short-term inter-entity loans valued at \$117,618,124. Of these, 156 valued at \$ 69,214,396 were from the general fund.

The value of total loans and advances outstanding at fiscal year-end 2018 was \$172,092,876, of which \$74,703,234 was from the general fund.

CC Dan Villa
John Lewis
Cheryl Grey
Kris Wilkinson

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 # | FYE18 Balance |
|-------------------------------|--------------------------------|--------|---------------|
| Administration (2) | CMIA Funds | 03320 | \$ 868.60 |
| Commerce (2) | OIT STEP | 03331 | 150,000.00 |
| Commissioner of Higher Ed (2) | University Millage | 02443 | 465,357.00 |
| Corrections (2) | PHS-School Foods | 03089 | 7,482.20 |
| Corrections (2) | PHS-ESEA Title I | 03099 | 169,628.15 |
| Corrections (2) | Misc Federal Grants | 03315 | 76,756.99 |
| Environmental Quality | DNRC Grants - REMediation | 02314 | 105,000.00 |
| Environmental Quality | SEEDS - EE0007672 | 03029 | 13,000.00 |
| Environmental Quality | DEQ - Federal Aml Grant | 03036 | 580.00 |
| Environmental Quality | 2016 Exchange Network | 03071 | 1,000.00 |
| Environmental Quality | Superfund Multisite TechAssist | 03259 | 100.00 |
| Environmental Quality | Carpenter Snow Creek Superfund | 03260 | 500.00 |
| Environmental Quality | Superfund Multisite TA Bulk | 03261 | 300.00 |
| Environmental Quality | Management Assistance - Bulk | 03360 | 3,300.00 |
| Environmental Quality | DOE Washington State Univ | 03465 | 1,000.00 |
| Environmental Quality | Core Cooperative Grant | 03468 | 3,625.00 |
| Environmental Quality | NPS15 Project Grant | 03482 | 500.00 |
| Environmental Quality | Abandoned Mines | 03667 | 250.00 |
| Environmental Quality | Libby Sitewide | 03721 | 14,300.00 |
| Environmental Quality | NEEA Agreement C 10153 | 08197 | 7,000.00 |
| Fish Wildlife & Parks | Private Contracts & Grants | 02051 | 1,082,000.00 |
| Fish Wildlife & Parks | Fedl Fish(W/B) Wildlife(P/R) | 03097 | 500,000.00 |
| Fish Wildlife & Parks | Misc Federal Funds | 03403 | 4,000,000.00 |
| Fish Wildlife & Parks | State Wildlife Grants | 03408 | 91,000.00 |
| Fish Wildlife & Parks | Duplicating Center | 06501 | 12,000.00 |
| Fish Wildlife & Parks | Parks Federal Revenue | 03098 | 400,000.00 |
| Health & Human Services (2) | Medicaid Third Party Revenue | 02142 | 2,457,547.14 |
| Health & Human Services (2) | Public Health Laboratory | 02366 | 662,645.68 |
| Health & Human Services (2) | 02 Indirect Activity Prog 09 | 02381 | 277,210.75 |
| Health & Human Services (2) | 02 Indirect Activty Prog 06 | 02382 | 13,196.14 |
| Health & Human Services (2) | Vital Statistics | 02419 | 40,555.22 |
| Health & Human Services (2) | Recovery Audit Contract | 02585 | 216,109.64 |
| Health & Human Services (2) | Healthy Montana Kids Plan | 02597 | 240,223.86 |
| Health & Human Services (2) | EMS Data Injury | 03004 | 3,994.22 |
| Health & Human Services (2) | Ryan White Part B Supplemental | 03023 | 9,824.91 |
| Health & Human Services (2) | Family Planning Title X | 03026 | 25,518.22 |
| Health & Human Services (2) | Maternal & Child Health | 03031 | 26,477.88 |
| Health & Human Services (2) | Newborn Hearing Screening | 03057 | 5,933.74 |
| Health & Human Services (2) | Preschool Development | 03063 | 324,723.13 |
| Health & Human Services (2) | 81.042 BPA | 03066 | 66,205.18 |
| Health & Human Services (2) | Aging - Nutrition Services HDM | 03074 | 6,959.46 |
| Health & Human Services (2) | Environmental Health Program | 03082 | 9,136.67 |
| Health & Human Services (2) | TANF Administration | 03103 | 182,360.60 |

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|-----------------------------|--------------------------------|-------|--------------|
| Health & Human Services (2) | TANF Benefits | 03109 | 1,697,727.01 |
| Health & Human Services (2) | Vets-V.A. Reimb | 03112 | 279,384.98 |
| Health & Human Services (2) | HOPWA TriState HELP CFDA14.241 | 03135 | 14,847.29 |
| Health & Human Services (2) | 10.577 WIC BF Peer Counseling | 03146 | 10,780.51 |
| Health & Human Services (2) | Tuberculosis Grant | 03159 | 3,697.32 |
| Health & Human Services (2) | Caseworker Visits | 03185 | 40.28 |
| Health & Human Services (2) | MIECHV - Service Delivery | 03206 | 45,436.23 |
| Health & Human Services (2) | Access & Visitation Grt 93.597 | 03224 | 74.16 |
| Health & Human Services (2) | Promise Grant | 03234 | 129,811.77 |
| Health & Human Services (2) | Child Nutrition | 03236 | 22,558.57 |
| Health & Human Services (2) | WIC Admin | 03246 | 76,004.07 |
| Health & Human Services (2) | Benefits Enrollment Center BEC | 03247 | 3,687.22 |
| Health & Human Services (2) | Child Care Manditory/MOE | 03250 | 94.14 |
| Health & Human Services (2) | Child Care Admin | 03251 | 46,109.97 |
| Health & Human Services (2) | Child Care Matching | 03252 | 702,725.68 |
| Health & Human Services (2) | Primary Care Services | 03273 | 5,863.88 |
| Health & Human Services (2) | Ryan White Act, Title II | 03274 | 4,575.26 |
| Health & Human Services (2) | Adult Viral Hepatitis Prevent | 03275 | 1,073.58 |
| Health & Human Services (2) | Lifespan Respite Expansion | 03277 | 77.80 |
| Health & Human Services (2) | Title 18 CLIA | 03303 | 2,508.01 |
| Health & Human Services (2) | 03 Indirect Activity Prog 16 | 03304 | 90,000.00 |
| Health & Human Services (2) | 03 Indirect Activity Prog 12 | 03305 | 600,000.00 |
| Health & Human Services (2) | Elder Justice | 03329 | 69.49 |
| Health & Human Services (2) | FDA Mammography Inspections | 03335 | 9,831.01 |
| Health & Human Services (2) | Food Inspection Program | 03336 | 79,451.38 |
| Health & Human Services (2) | Highway Safety/EMS Cont | 03346 | 1,520.03 |
| Health & Human Services (2) | Aging-SHIP-ACL | 03350 | 17,362.18 |
| Health & Human Services (2) | Data Integration | 03362 | 935.11 |
| Health & Human Services (2) | 03 Indirect Activity Prog 01 | 03365 | 30,000.00 |
| Health & Human Services (2) | MIPPA CMS - SHIP | 03368 | 34.92 |
| Health & Human Services (2) | Improving Arthritis Outcomes | 03371 | 19,535.44 |
| Health & Human Services (2) | MIPPA CMS - ADRC | 03372 | 93.49 |
| Health & Human Services (2) | MIPPA CMS - AAA | 03381 | 119.02 |
| Health & Human Services (2) | 03 Indirect Activity Prog 02 | 03382 | 1,400,000.00 |
| Health & Human Services (2) | Addressing Asthma | 03402 | 25,946.69 |
| Health & Human Services (2) | PRAMS Pregnancy Risk Assesment | 03417 | 6,085.03 |
| Health & Human Services (2) | Immunization Program | 03418 | 24,380.58 |
| Health & Human Services (2) | CHIP Program Fed | 03426 | 8,071,662.17 |
| Health & Human Services (2) | 6901 - Chafee - ETV 93.599 | 03458 | 43.28 |
| Health & Human Services (2) | 6901-Homeless Mgmt Info Systm | 03467 | 85,147.50 |
| Health & Human Services (2) | Strategic Prevention Framework | 03504 | 9,423.25 |
| Health & Human Services (2) | 93.958 - Mntal Hlth - Blk Grt | 03507 | 545,834.52 |
| Health & Human Services (2) | 93.959 - ADAD - Blk Grt 100% | 03508 | 2,296,062.12 |
| Health & Human Services (2) | MFP Demonstration Grant | 03512 | 66,175.34 |
| Health & Human Services (2) | 93.044 - Aging Sup S & Train 1 | 03518 | 1,015.34 |
| Health & Human Services (2) | 93.045 - Aging Meals 100% | 03519 | 32,275.91 |
| Health & Human Services (2) | 93.556 - Family Preservation | 03522 | 1,264.93 |
| Health & Human Services (2) | 93.566 - Refugee Soc. Serv | 03523 | 43.11 |
| Health & Human Services (2) | 93.643 - Child Justice | 03526 | 1,208.62 |

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| Health & Human Services (2) | 93.645 - IV-B CWS | 03527 | 4,788.46 |
| Health & Human Services (2) | IV-E Guardianship | 03529 | 502,913.83 |
| Health & Human Services (2) | 6901-Foster Care 93.658 | 03530 | 2,669,350.46 |
| Health & Human Services (2) | 6901-Subsidized Adopt 93.659 | 03531 | 1,769,287.68 |
| Health & Human Services (2) | 93.669 - Child Abuse | 03532 | 1,490.55 |
| Health & Human Services (2) | 93.671 - Domestic Violence | 03533 | 845.67 |
| Health & Human Services (2) | 93.672 - Child Abuse Challenge | 03534 | 17,537.54 |
| Health & Human Services (2) | 93.674 - IV-E Independent Livi | 03536 | 1,282.74 |
| Health & Human Services (2) | 93.600 Headstart | 03539 | 9,879.12 |
| Health & Human Services (2) | 10.561 - FS E & T - 50% | 03544 | 20,693.63 |
| Health & Human Services (2) | 10.561 - FS Adm - Fed Exp 50% | 03546 | 287,074.04 |
| Health & Human Services (2) | 10.568 - Emerg Food Assist 100 | 03547 | 13,021.63 |
| Health & Human Services (2) | 10.569 - Food Distr - Fed Exp | 03548 | 30,464.01 |
| Health & Human Services (2) | 14.231 - Emerg Shelter - HUD 5 | 03550 | 10,406.06 |
| Health & Human Services (2) | Preventive Health Block Grant | 03551 | 55,779.36 |
| Health & Human Services (2) | 81.042 - Weather Ben 100% | 03552 | 52,157.92 |
| Health & Human Services (2) | 84.224 - Mon Tech 100% | 03558 | 230.25 |
| Health & Human Services (2) | ACA-ELC Non-PPHF | 03569 | 98,470.28 |
| Health & Human Services (2) | 93.563 - Child Support IVD 66% | 03570 | 725,688.83 |
| Health & Human Services (2) | 93.566 - Off Ref Reset Adm 10 | 03571 | 295.47 |
| Health & Human Services (2) | 93.568 - LIEAP Blk Grt Adm | 03572 | 170,687.24 |
| Health & Human Services (2) | 93.569 - CSBG Adm | 03573 | 101,279.56 |
| Health & Human Services (2) | School Health Program - Basic | 03575 | 33,347.42 |
| Health & Human Services (2) | LAUNCH Grant | 03576 | 16,835.26 |
| Health & Human Services (2) | 93.667 - SSBG - Benefits | 03579 | 319,279.77 |
| Health & Human Services (2) | 6901-93.778 - Med Adm 50% | 03580 | 3,734,978.86 |
| Health & Human Services (2) | 93.778 - Med Ben 100% | 03582 | 756,606.35 |
| Health & Human Services (2) | 93.778 - Med Ben FMAP | 03583 | 20,500,000.00 |
| Health & Human Services (2) | 93.802 - Disabil Deter Adm 100 | 03588 | 24,294.39 |
| Health & Human Services (2) | 03 Indirect Activity Prog 06 | 03591 | 550,000.00 |
| Health & Human Services (2) | 03 Indirect Activity Prog 03 | 03593 | 800,000.00 |
| Health & Human Services (2) | 03 Indirect Activity Prog 04 | 03594 | 250,000.00 |
| Health & Human Services (2) | 03 Indirect Activity Prog 07 | 03596 | 100,000.00 |
| Health & Human Services (2) | 03 Indirect Activity Prog 08 | 03597 | 75,000.00 |
| Health & Human Services (2) | 03 Indirect Activity Prog 09 | 03598 | 1,800,000.00 |
| Health & Human Services (2) | 03 Indirect Activity Prog 10 | 03599 | 125,000.00 |
| Health & Human Services (2) | 03 Indirect Activity Prog 33 | 03601 | 30,000.00 |
| Health & Human Services (2) | ELC Ebola Supplement | 03606 | 753.58 |
| Health & Human Services (2) | Tobacco Control Program | 03607 | 28,308.22 |
| Health & Human Services (2) | Hospital Preparedness Ebola | 03610 | 191.09 |
| Health & Human Services (2) | 03 Indirect Activity Prog 11 | 03611 | 25,000.00 |
| Health & Human Services (2) | Aging - Caregiver III-E | 03666 | 4,978.43 |
| Health & Human Services (2) | 6901-CACFP 10.558 & 10.560 | 03677 | 34,111.50 |
| Health & Human Services (2) | 6901-HOPWA CFDA#14-241 | 03679 | 13,798.24 |
| Health & Human Services (2) | 6901-Rape Prev & Educ 93.126 | 03690 | 3,447.80 |
| Health & Human Services (2) | SAMHSA Treatment Enhancement | 03705 | 6,133.88 |
| Health & Human Services (2) | 6901-WIC Farmer Market 10.572 | 03713 | 293.20 |
| Health & Human Services (2) | MT Disability & Health | 03788 | 36,377.24 |
| Health & Human Services (2) | Personal Resp Education Prgm | 03827 | 2,199.07 |

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| Health & Human Services (2) | PUB HLTH DIAB-HRTD-OBES-SCHLTH | 03829 | 16,541.49 |
| Health & Human Services (2) | Prescription Drug Overdose | 03831 | 8,128.46 |
| Health & Human Services (2) | Emergency Preparedness | 03903 | 92,924.26 |
| Health & Human Services (2) | Affordable Care Act ELC | 03933 | 28,488.69 |
| Health & Human Services (2) | Title 19 | 03934 | 3,497.61 |
| Health & Human Services (2) | Title 18 | 03935 | 15,289.08 |
| Health & Human Services (2) | Vaccination Program | 03936 | 15,680.25 |
| Health & Human Services (2) | STD Program | 03937 | 4,289.37 |
| Health & Human Services (2) | Aids Fed. Cat. #13.118 | 03938 | 14,288.54 |
| Health & Human Services (2) | Rural Hospital Flexibility Prog | 03960 | 937.94 |
| Health & Human Services (2) | Adoption Incentive Funds | 03964 | 139.68 |
| Health & Human Services (2) | CSFP | 03965 | 23,484.12 |
| Health & Human Services (2) | Ryan White ADAP Shortfall | 03969 | 595.30 |
| Health & Human Services (2) | Med Exp HELP Act indian Health | 03977 | 4,571,019.76 |
| Health & Human Services (2) | Child Support Clearing | 07028 | 300,000.00 |
| Health & Human Services (2) | VR Donations Nonbudgeted | 08122 | 1,355.71 |
| Health & Human Services (2) | 6901-NWE Free Weatherizatn Prg | 08125 | 804,946.46 |
| Judicial | Drug Trmt Crt Fed Res JD8 | 03154 | 3,974.99 |
| Justice (2) | Homeland Security | 03051 | 380.08 |
| Justice (2) | BCC Grants To Dept. Of Justice | 03187 | 151,124.98 |
| Justice (2) | Medicaid Fraud | 03800 | 90,986.06 |
| Justice (2) | Dept Of Justice-Misc Grants | 03801 | 13,718.10 |
| Labor & Industry | Coal Mine Safety | 03130 | 186,740.00 |
| Labor & Industry | TAACCT Grant | 03662 | 15.00 |
| Labor & Industry | Alien Labor Certification(ALC) | 03692 | 79,685.00 |
| Labor & Industry | Data Management Unit Grant | 03985 | 2,405.00 |
| Livestock | AH FEDERAL UMBRELLA | 03427 | 230,000.00 |
| Military Affairs (2) | DES Training Conference | 02335 | 200.00 |
| Military Affairs (2) | DES Disaster Grants 97.036 | 03022 | 15,000.00 |
| Military Affairs (2) | Military Capital Construction | 03056 | 350,000.00 |
| Military Affairs (2) | National Guard | 03132 | 1,500,000.00 |
| Military Affairs (2) | DES Emergency Mgmt Perf 97.042 | 03134 | 50,000.00 |
| Military Affairs (2) | DES Homeland Security 97.067 | 03143 | 520,000.00 |
| Military Affairs (2) | DES Hazard Mitigation 97.039 | 03166 | 650.00 |
| Military Affairs (2) | DES Hazardous Materials 20.703 | 03208 | 5,500.00 |
| Military Affairs (2) | Air National Guard | 03453 | 450,000.00 |
| Natural Resources | Miscellaneous State Spec Rev | 02104 | 344,500.00 |
| Natural Resources | Wastewater SRF Special Admin | 02223 | 17,000.00 |
| Natural Resources | Drinking Water Spec Admin Cost | 02491 | 15,000.00 |
| Natural Resources | Non-Consolidated Grant FY11 | 03038 | 75.00 |
| Natural Resources | FEMA Federal Grants | 03094 | 134,000.00 |
| Natural Resources | Res Dev & Cons - Fed | 03178 | 34,000.00 |
| Natural Resources | Water Resources - Federal | 03308 | 63,000.00 |
| Natural Resources | CONSOLIDATED GRANT FY14 | 03471 | 145,100.00 |
| Natural Resources | NON-CONSOLIDATED GRANT FY14 | 03472 | 53,000.00 |
| Natural Resources | CONSOLIDATED GRANT FY15 | 03483 | 17,500.00 |
| Natural Resources | CONSOLIDATED GRANT-FY17 | 03567 | 27,300.00 |
| Natural Resources | NON-CONSOLIDATED GRANT-FY13 | 03810 | 154,000.00 |
| Public Instruction (2) | Public Instruction | 03002 | 230,822.00 |

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|------------------------|-------------------------------|-------|----------------|
| Public Instruction (2) | Grant Clearance Discretionary | 03170 | 187,142.12 |
| Revenue (2) | Coal Severance Tax Income Fnd | 09041 | 1,688,846.49 |
| Revenue (2) | RITT Income Fund | 09043 | 302,547.11 |
| State Library (2) | NRIS Federal Funds | 03930 | 40,000.00 |
| Transportation | Highway Trust - Sp Rev | 03407 | 40,660,977.95 |
| | | | \$ 117,618,124 |

LONG-TERM ADVANCES

At fiscal year-end 2018, the Department of Administration had authorized long-term advances to the following agencies and funds:

| Agency | Fund Name | Fund # | FYE18 Balance |
|----------------------------------|-------------------------------|--------|------------------|
| Agriculture | Agriculture ASD Federal | 03118 | \$ 100,000.00 |
| Commerce (1) | BOHR Operation Fund | 02029 | 73,217.70 |
| Commerce (1) | Boulder Development Fund | 02063 | 115,311.40 |
| 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 |
| Judicial | Drug Trmt Court Fed Res JD7 | 03373 | 35,000.00 |
| Livestock | AH FEDERAL UMBRELLA | 03427 | 100,000.00 |
| Military Affairs (1) | National Guard | 03132 | 200,000.00 |
| Natural Resources & Conservation | FEDERAL REIMB-FIRE SUPPR CY17 | 03138 | 22,975,963.00 |
| Natural Resources & Conservation | FEDERAL REIMB-FIRE SUPPR CY13 | 03173 | 2,213,700.00 |
| Natural Resources & Conservation | Federal Reimb-Fire Suppr CY12 | 03068 | 2,752,000.00 |
| Natural Resources & Conservation | Federal Reimb-Fire Suppr CY14 | 03357 | 87,500.00 |
| Natural Resources & Conservation | Federal Reimb Fire CY15 | 03075 | 2,665,000.00 |
| Natural Resources & Conservation | FEDERAL REIMB-FIRE SUPPR CY16 | 03086 | 3,293,750.00 |
| Natural Resources & Conservation | FEDERAL REIMB-FIRE CY10-FY11 | 03943 | 8,655.00 |
| Natural Resources & Conservation | NON-CONSOLIDATED GRANT FY15 | 03484 | 19,600.00 |
| Natural Resources & Conservation | NON-CONSOLIDATED GRANT-FY 17 | 03568 | 110,200.00 |
| Natural Resources & Conservation | FEDERAL REIMB-FIRE SUPPR CY17 | 03138 | 207,767.00 |
| Natural Resources & Conservation | CONSOLIDATED GRANT-FY 16 | 03564 | 94,325.00 |
| Natural Resources & Conservation | Federal Reimb-Fire Suppr CY18 | 03047 | 182,985.00 |
| Revenue (1) | Royalty Audit - NRCT | 03928 | 100,000.00 |
| | | | \$ 35,884,974.10 |