



MERs- The Monthly Expenditure Report

Who, What, Where, When and Why



Who completes the Monthly Expenditure Report (MER)?

- o The **Treasurer** and **Second Signatory** are responsible for completing and signing the MER as well as gathering supporting documents such as receipts, flyers, artwork etc. to assist in the completion of the MER.
- o The *entire* **Board** is responsible for reviewing and approving the MER after the Treasurer has presented the report to the Board.
- o The **Treasurer** is responsible for turning in the *completed* documents within ten(10) days after the last meeting for the following month.



Who reviews the Monthly Expenditure Report?

- o The **Department** requires the report to ensure appropriate use of **Public Funds**.
- o All documents must be *completed* within ten (10) days after the last meeting for the following month.
- o Funding staff reviews and approves the MER shortly after receiving it. If staff has questions or concerns, we will contact you.



What steps does the Department take if there are concerns?

If there is a *questionable purchase* the Department may take the following progressive steps:

- o 1. Contact the Treasurer regarding questions
- o 2. Send a Formal Letter to the Board
- o 3. Freeze Funds until questions have been sufficiently addressed

WARNING: If the Department identifies a **blatant misuse** of funds, funds will be frozen *preemptively* to avoid further misuse of public funds.



Where does the information go?

Department of Neighborhood Empowerment

Monthly Expenditure Report for: _____

NC Name: _____

Budget Fiscal Year: _____

(Must be submitted to the Department within 10 days of Board Approval)



							Total
A	EXPENDITURES BY LINE ITEM (Item/Service Description)	BUDGET CATEGORY	VENDOR	OUT OF STATE VENDOR	INVOICE NUMBER	*1099 reportable	
	A. 1. Monthly Expenditures			<input type="checkbox"/>		<input type="checkbox"/>	
				<input type="checkbox"/>		<input type="checkbox"/>	
				<input type="checkbox"/>		<input type="checkbox"/>	
				<input type="checkbox"/>		<input type="checkbox"/>	
				<input type="checkbox"/>		<input type="checkbox"/>	
				<input type="checkbox"/>		<input type="checkbox"/>	
				<input type="checkbox"/>		<input type="checkbox"/>	
				<input type="checkbox"/>		<input type="checkbox"/>	
				<input type="checkbox"/>		<input type="checkbox"/>	
				<input type="checkbox"/>		<input type="checkbox"/>	
	A. 2. Outstanding Checks			<input type="checkbox"/>		<input type="checkbox"/>	
				<input type="checkbox"/>		<input type="checkbox"/>	
				<input type="checkbox"/>		<input type="checkbox"/>	
				<input type="checkbox"/>		<input type="checkbox"/>	
	SUBTOTAL: Expenditures by Line Item						
B	CUMULATIVE EXPENDITURES FROM PRIOR MONTHS						
	Cumulative Expenditures from prior months						
	SUBTOTAL: Cumulative Expenditures from prior months						
C	OUTSTANDING COMMITMENTS						
	C. 1. Rent/Lease						
	C. 2. Contractual Services						
	C. 3. Large Purchases						
	C. 4. Neighborhood Purpose Grants in process						
	C. 5. Temporary Staffing Services						
	C. 6. Storage						
	C.7. Other						
	SUBTOTAL: Outstanding Commitments						
D	Total Expenditures & Commitments						
E	Total Adjustments by Department						
F	Approved Budget 2013-2014						
G	Balance of Budget						



Title Section

What Report is it? (what month the expenditures were made in)

Department of Neighborhood Empowerment

Monthly Expenditure Report for:

NC Name:

Budget Fiscal Year:

(Must be submitted to the Department within 10 days of Board Approval)



February

Los Angeles Empowerment Neighborhood Council

BFY 2014



Put your
NC's *full*
Name



Put the Budget
Fiscal Year it refers
to. BFY: July 1st
through June 30th



Expenditures for the month: the breakdown

Outreach? Operations? Elections? NPG?
Community Improvement?

Out of California?

Are they required
to submit a 1099
form?

A	EXPENDITURES BY LINE ITEM (Item/Service Description)	BUDGET CATEGORY	VENDOR	OUT OF STATE VENDOR	INVOICE NUMBER	*1099 reportable	Total
	A. 1. Monthly Expenditures						
	02/04/14 Phone bill, land-line for NC office	OPERATIONS	Verizon	<input checked="" type="checkbox"/>	4739247	<input type="checkbox"/>	27.50
				<input type="checkbox"/>		<input type="checkbox"/>	
				<input type="checkbox"/>		<input type="checkbox"/>	
				<input type="checkbox"/>		<input type="checkbox"/>	
				<input type="checkbox"/>		<input type="checkbox"/>	
				<input type="checkbox"/>		<input type="checkbox"/>	
				<input type="checkbox"/>		<input type="checkbox"/>	
				<input type="checkbox"/>		<input type="checkbox"/>	
				<input type="checkbox"/>		<input type="checkbox"/>	

Explain *what* was purchased, and what *DATE* it was purchased

Who/where were the items purchased from?

Invoice number will be provided on all invoices, write it here.
Not an invoice? Use the transaction #

How much was spent on this line item?



Outstanding Checks:

Pending Demand Warrants, Auto-deducts, or unexpended purchases with the Department.

A. 2. Outstanding Checks						
01/27/14 Food and supplies for Food Bank	NPG	Boys and Girls Club	<input type="checkbox"/>	LAENC0127	<input type="checkbox"/>	1000.00
			<input type="checkbox"/>		<input type="checkbox"/>	
			<input type="checkbox"/>		<input type="checkbox"/>	
			<input type="checkbox"/>		<input type="checkbox"/>	

Same breakdown as expenditures.

Cumulative Expenditures:

B	CUMULATIVE EXPENDITURES FROM PRIOR MONTHS
	Cumulative Expenditures from prior months
	SUBTOTAL: Cumulative Expenditures from prior months

How much has been deducted from your NC's account *prior* to this current month within the *current Fiscal Year*?



Outstanding Commitments:

C	OUTSTANDING COMMITMENTS
	C. 1. Rent/Lease
	C. 2. Contractual Services
	C. 3. Large Purchases
	C. 4. Neighborhood Purpose Grants in process
	C. 5. Temporary Staffing Services
	C. 6. Storage
	C.7. Other
	SUBTOTAL: Outstanding Commitments

Do you have an outstanding contract or lease?

Do you have a budget set for Temp services?

Do you know how much you will be paying for your yearly storage?

Have you earmarked Election spending?



Totals for The Monthly Expenditure Report (MER)

All totals for current report

The sum of your expenditures and your outstanding commitments or pending checks

D	Total Expenditures & Commitments	—
E	Total Adjustments by Department	— +
F	Approved Budget 2013-2014	+ —
G	Balance of Budget	— —

Has the Department made any adjustments? (The Department will inform you if this has occurred)

How much of your total Budget is left for the Fiscal Year?

This is your total budget for the year



Cash Status Analysis: *checking account only*

Budget Categories

How much is allocated for each category out of your fiscal year budget?

How much has been spent from the accounts funds?

CASH STATUS ANALYSIS					
Number	Budget Category	Budget (A)	Cash Received For This Month (B)	Cash Spent for the Month (C)	Budget Balance Available (D) (A - B + C)
100	Operations				
200	Outreach				
300	Community Improvement				
400	NPG				
500	Elections				
	TOTAL	0	0	0	0

Less Cash Balance From Prior Month
Approved Cash Release by Empowerment

How much has the Department deposited into the NC's Checking account for that month?

Department use only !

How much is left in the account?



NC Certification:

The Neighborhood Council is certifying that the report is complete and accurate

NEIGHBORHOOD COUNCIL CERTIFICATION			
We, _____ (Treasurer Name) and _____ (Signer Name), declare that we are the Treasurer and Signer, respectively of the _____ Neighborhood Council (NC) and that on _____ (date adopted), a Brown Act noticed public meeting was held by the _____ NC with a quorum of _____ (number) board members present and that by a vote of _____ (number) yes _____ (number) no, and _____ (number) abstentions the _____ NC adopted the Monthly Expenditure Report for the month of _____ (month), _____ (year).			
Treasurer Signature		Signer's Signature	
Print Name		Print Name	
Date		Date	
NC Additional Comments			

Treasurer Signs Here

Signer signs here

Anything that the NC deems pertinent information regarding expenditures.



Why so much paperwork?

- Neighborhood Council funds are **Public Funds**, they need to be reconciled in their entirety.
- All documents are subject to auditing. Not only by the Department, but by the City Controller's Office.
- This type of reporting assists the Neighborhood Council in keeping track of how much they have spent and how much they have left in their budget to spend.
- The Report offers transparency to stakeholder's and the public.





Responsibility and accountability are **key** to maintaining the integrity and effectiveness of the NC system.



Still have questions?

If the Treasurer or Second Signer have questions regarding how to complete the form or what documents are necessary, contact the Department at (213)-978-1551

Thank you for attending!

