

Department of Family and Children Services Administration Policies and Procedures Manual	Section: Accounting Part: 2008 Page: 1 of 1 Date: August 2006
Title: Monthly Income and Expenditure Report (MIER)	

2008. Monthly Income and Expenditures Report (MIER)

A. The automated accounting system (SMILE) will generate a MIER for each function/program. (Examples are Eligibility, services, Cash Match.) MIERS are transmitted to the state office via UAS at month end.

B. The following is information found on a MIER:

1. Local Agency
2. Program Name and Number
3. Report Date
4. Current Expenses by line item
5. Total Expenses
6. Sources of funds to Cover the Current Expenses (State, County, Cash-Match)
7. Total Fund Sources
8. Miscellaneous Section for reporting reimbursement for prior month's expenditures.
9. Position Count of full time paid positions.

C. MIER totals must be reconciled to the appropriate General Ledger account balances before submitting to state office for reimbursement.

D. Once reimbursement is received for the MIERS, a comparison should be made to reconcile the amounts reimbursed to the amounts reported.

One suggested method is to set up a pending MIER file to facilitate reconciliation to the GIA reimbursements.

Another suggested method could be to print department statements after the GIA deposit has been posted, and look to ensure that the Year-to-Date's Excess Revenue amount is the same as the Current Month's Total Expenditures amount.