

**DEPARTMENT OF CHILDREN AND FAMILIES
CONSOLIDATED FINANCIAL REPORT
INSTRUCTIONS / GUIDELINES**

GENERAL NOTES

1. Report due dates are:
 Programs funded on State Fiscal Year: March 31 and September 30
 Programs funded on Federal Fiscal Year: June 30 and December 30
If the due date falls on a non-business day, the reports are due the first business day following the due date.
2. The report should be completed for each contracted program/service funded by DCF and currently on the approved/revised consolidated budget form in the contract.
3. The consolidated financial report should report on the actual expenditures and actual income as identified in the latest approved/revised consolidated budget.
4. Data should be entered into the yellow and gray fields; white fields are totals and will automatically fill.
5. The "Allowable Expense Column" is formulated to accept actual expenditures up to the variance allowed for the particular line item.
6. Providers should send the financial reports to their DCF Contracts Fiscal Lead.

PROGRAM IDENTIFICATION PAGE

1. This page should be completed first. The program name will automatically carry forward to the consecutive pages.

SALARY AND ITEMIZED EXPENSE PAGES

1. The budgeted amount fields (yellow) and the actual expense fields (gray) need to be completed for each program. *****The budget columns should be the same as the amounts found in the most current approved consolidated budget for that program, except when the report is submitted along with a budget revision.*** In this case, the budget column on the financial report should agree with the revised budget being submitted.
2. The hours field should reflect the actual number of hours worked not the number of hours budgeted.

INCOME AND EXPENSE SUMMARY PAGE

1. All expense category totals will be carried forward from previous pages. No entry necessary.
2. All Income Sources that were budgeted and the actual amounts received should be entered. Unbudgeted income should also be recorded.
3. The report is formulated to calculate any unspent funds due to DCF based on total DCF funding minus total allowable expenditures.