2025-2026 Finance December Collection File Layout

Purpose:

To collect electronic (Pipeline) finance data which mirrors annual independent financial audits.

Important:

Submission is due December 31st, may apply for a 60-day extension from the Office of the State Auditor.

Dependencies:

There are no dependencies for the Financial December Collection.

Record Expectation:

Revenue, expenditure, asset, liability and fund equity accounts are collected for all funds.

File Notes:

- * Indicates required
- Zero fill all non-applicable data fields
- No blanks are allowed
- A header row is required for .csv and .xlsx files
- No Primary Keys are set for Financial December Collection.



Data Field List:

Name of Field	Field Length	Text Start Position	Text End Position	CSV Order	Excel Column	Example(s)	Remarks
School District/BOCES Code*	4	1	4	1	A2	####	Assigned School District/BOCES Code
Admin Unit/SOP Code*	5	5	9	2	B2	##### or 00000	Assigned AU Code or Zero Filled
School Code*	4	10	13	3	C2	#### or 0000	Assigned School Code or Zero-Filled When Appropriate
Fund Code*	2	14	15	4	D2	##	See Chart of Accounts
Location Code*	3	16	18	5	E2	###	See Chart of Accounts
Special Reporting Element Code*	2	19	20	6	F2	##	See Chart of Accounts
Program Code*	4	21	24	7	G2	####	See Chart of Accounts
Object/Source/Balance Sheet Code*	4	25	28	8	H2	####	See Chart of Accounts
Job Classification Code*	3	29	31	9	I2	###	See Chart of Accounts
Grant/Project Code*	4	32	35	10	J2	#### or 0000	See Chart of Accounts
Amount*	13	36	48	11	K2	<amount>	Text/CSV: Negative Amounts Cannot be Preceded by Zeros

Data Field Descriptions:

School District/BOCES Code:

A unique code assigned to a district by CDE. Refer to School District/BOCES Code table. School District/BOCES Code Table.

Admin Unit/SOP Code:

A unique code assigned to a district by CDE. Administrative Unit Code may be zero filled.

School Code:

A unique code assigned by CDE to a school building. Refer to School Building Code Table. Required for all instructional level expenditure accounts.

Fund:

An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources. It contains all related assets, liabilities and residual equities or balances, or changes therein. Funds are established to carry on specific activities or attain certain objectives of the school district according to special legislation, regulations, or other restrictions.

Location:

A dimension used as a way to identify schools, attendance centers, operational units, buildings, or sites as budgetary units or cost center designators, as a means of segregating costs.

Special Reporting Element (SRE):

Describes the activity for which a service or material object is acquired, much like a function. This element is optional, but may be used with the program element to differentiate program costs.

Program:

A dimension which describes the activity for which a service or material object is acquired. The programs of a school district are classified into six broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction Services, Other Uses, and Reserves.

Source/Object/Balance Sheet:

A combination dimension which is used to identify the type of account: Balance Sheet (asset/liability/fund equity), Revenue (Sources), or Expenditure (Object). Object is the service or commodity obtained.

Job Classification:

A dimension which enables school districts to break down expenditures for salaries and employee benefits by the employee's job classification.

Designated Grant/Project:

An award of financial assistance in the form of cash or a contribution or gift of other assets from another government to an eligible grantee to be used for a specified or designated purpose, activity or facility.

Amount:

Dollar amount