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Guidance from the California School Accounting Manual (CSAM) for accounting and financial reporting by local educational agencies. Government Accounting Standards Governmental Accounting Standards Board (GASB) statements: Guidance, implementation issues for LEAs, and links to related information, for selected statements.

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account string is made up of 22 digits and contains seven numerically coded fields. Descriptions and uses for each account string segment can be found in the California School Accounting Manual at <http://www.cde.ca.gov/fg/ac/sa/>.

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