



## Debit/Credit Guide



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Account Code	Debit	Credit
Assets (1XXX)	Increase	Decrease
Liabilities (2XXX)	Decrease	Increase
Fund Balance (3XXX)	Decrease	Increase
Reserves (4XXX)	Decrease	Increase
Estimated Revenue	Increase	Decrease
Realized Revenue	Decrease	Increase
Appropriations	Decrease	Increase
Expenditures	Increase	Decrease