



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 |



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