

<u>ACCT TYPE</u>	<u>ACCOUNT NAME</u>	<u>INCREASE</u>	<u>DECREASE</u>
01	ASSETS	DEBIT	CREDIT
02	LIABILITIES	CREDIT	DEBIT
03	FUND BALANCE	CREDIT	DEBIT
21	ENCUMBRANCES	DEBIT	CREDIT
22	EXPENDITURES/EXPENSE	DEBIT	CREDIT
23	EXPENDITURES	DEBIT	CREDIT
24	EXPENSES	DEBIT	CREDIT
31	REVENUE	CREDIT	DEBIT
*41	EXPENSE BUDGET	DEBIT	CREDIT
*42	APPROPRIATED BUDGET	DEBIT	CREDIT
*43	ALLOTTED BUDGET	DEBIT	CREDIT

*** ACCOUNT TYPES INDICATED ABOVE ARE NOT ALLOWED ON A JV.**