

Distribution of Income and Expense Matrix of "from" and "to" section

$$\text{ASSETS} = \text{LIABILITIES} + \text{FUND BALANCE}$$

Effects of debits and credits on:	Debit	Credit
Assets	Increase "to"	Decrease "from"
Liabilities	Decrease "from"	Increase "to"
Fund Balance or Net Asset <i>(Net: revenues less expenses)</i>		
Revenues	Decrease "from"	Increase "to"
Expenses	Increase "to"	Decrease "from"