



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
H. Martin Lancaster, President

August 4, 2000

FOR YOUR INFORMATION

MEMORANDUM

TO: Business Officers

FROM: Annette H. Dishner, Accountant

SUBJECT: Journal Entries to be used for Financial Statement Reclassifications
Reference CC00-142

Attached is a spread sheet to be used to prepare journal entries for Financial Statement Reclassifications. For clarification, refer to memo number CC00-142. Journal Entries will have to be posted as part of reporting requirements for financial statement presentation.

If you have questions, please contact Kim Langdon or myself.

/ahd

Attachment

pc: Presidents
Kennon Briggs
Larry Morgan
Alice Smith
Kim Langdon
Bobby Matthews, Audit Manager OSA
Jeff Henderson, Audit Manager OSA
Helen Vozzo, OSC

CC00-186
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