

**FY04 Audit Adjustments**  
(Purchase Order Funding Changed from FY05 to FY04 Monies)

It	LI	Org	Purchase Order	P/O #	On \$77K List	Cancelled P/O's	P/O Copy	77 List	Description	Credit
1	22	117-10206-08-554201	PO #20041920	1920	077L	Y	MIP	Yes	EQUIP ART HS (Slide Projectors) Rcvd 7/8/4	1,290.66
2	146	117-42715-08-536001	PO #20042050	2050	077L	Y	Y	Yes	PRINTING HS	4,528.00
3	76	117-23530-13-543001	PO #20042115	2115	077L	Y	Y	Yes	LIBRARY BOOKS QE	166.75
4	72	117-23530-13-543001	PO #20042116	2116	077L	Y	Y	Yes	LIBRARY BOOKS QE	739.99
5	80	117-42710-21-549001	PO #20042129	2129	077L	Y	Y	Yes	CENTRAL SUPPLY	518.40
6	132	117-42710-21-549001	PO #20042165	2165	077L	Y	Y	Yes	CENTRAL SUPPLY	314.50
7	144	117-42710-21-549001	PO #20042181	2181	077L	Y	Y	Yes	CENTRAL SUPPLY	665.50
8	20	117-10206-08-549001	PO #20042196	2196	077L	Y	Y	Yes	SUPPLIES ART HS	831.35
9	96	117-42710-21-549001	PO #20042198	2198	077L	Y	Y	Yes	CENTRAL SUPPLY	238.70
10	94	117-42710-21-549001	PO #20042198	2198		Y	Y	Yes	CENTRAL SUPPLY	725.00
11	124	116-42710-21-549001	PO #20042221	2221	077L	Y	Y	Yes	CENTRAL SUPPLY	7,218.00
12	86	117-42710-21-549001	PO #20042225	2225	077L	Y	Y	Yes	CENTRAL SUPPLY	110.04
13	52	117-10248-10-549001	PO #20042234	2234	077L	Y	Y	Yes	SUPPLIES MUSIC FP	13.75
14	100	117-42710-21-549001	PO #20042244	2244	077L	Y	Y	Yes	CENTRAL SUPPLY	846.45
15	126	117-42710-21-549001	PO #20042246	2246	077L	Y	Y	Yes	CENTRAL SUPPLY	678.90
16	48	117-10248-05-549001	PO #20042254	2254	077L	Y	MIP	Yes	SUPPLIES MUSIC WMS (PSD Play/Record)	1,014.00
17	58	117-21520-05-549001	PO #20042261	2261	077L	Y	Y	Yes	SUPPLIES & MAT WMS ART 31	405.28
18	130	117-42710-21-549001	PO #20042265	2265	077L	Y	Y	Yes	CENTRAL SUPPLY	778.32
19	134	117-42710-21-549001	PO #20042266	2266	077L	Y	Y	Yes	CENTRAL SUPPLY	2.98
20	102	117-42710-21-549001	PO #20042269	2269	077L	Y	Y	Yes	CENTRAL SUPPLY	1,884.14
21	104	117-42710-21-545001	PO #20042274	2274	077L	Y	Y	Yes	CENTRAL SUPPLY	344.43
22	90	117-42710-21-549001	PO #20042275	2275	077L	Y	Y	Yes	CENTRAL SUPPLY	2,427.88
23	2	117-10200-05-549001	PO #20042278	2278	077L	Y	Y	Yes	SUPPLIES GENERAL WMS	8.69
24	14	117-10206-13-554201	PO #20042279	2279	077L	Y	Y	Yes	EQUIP GENERAL QE	161.00
25	154	117-70861-20-542201	PO #20042282	2282	077L	Y	Y	Yes	TEXTBOOKS NON-PUBLIC	819.69
26	120	117-42710-21-549001	PO #20042285	2285	077L	Y	Y	Yes	CENTRAL SUPPLY	382.82
27	122	117-21520-13-549001	PO #20042287	2287	077L	Y	Y	Yes	SUPPLIES & MAT QE ART 31	47.94
28	64	117-21520-13-549001	PO #20042296	2296	077L	Y	Y	Yes	SUPPLIES & MAT QE ART 31	97.46
29	62	117-21520-13-549001	PO #20042297	2297	077L	Y	Y	Yes	SUPPLIES & MAT QE ART 31	119.76
30	60	117-21520-05-549001	PO #20042299	2299	077L	Y	Y	Yes	SUPPLIES & MAT WMS ART 31	536.00
31	56	117-10250-05-549001	PO #20042302	2302	077L	Y	Y	Yes	SUPPLIES SCIENCE WMS	53.05
32	36	117-10206-14-549001	PO #20042305	2305	077L	Y	Y		SUPPLIES ART SL	53.41
33	38	117-10206-14-549001	PO #20042307	2307	077L	Y	Y		SUPPLIES ART SL	314.41
34	50	118-10248-08-554201	PO #20042308	2308	077L	Y	Y	Yes	EQUIP MUSIC HS Cello/Violin Rack	955.00
35	152	117-70861-20-542201	PO #20042309	2309	077L	Y	Y	Yes	TEXTBOOKS NON-PUBLIC	23.09
36	34	117-10206-14-549001	PO #20042310	2310	077L	Y	Y	Yes	SUPPLIES ART SL	186.28
37	32	117-10206-14-549001	PO #20042311	2311	077L	Y	Y	Yes	SUPPLIES ART SL	169.57
38	43	117-10248-08-549001	PO #20042314	2314	077L	Y	Y	Yes	SUPPLIES MUSIC HS	145.23
39	88	117-42710-21-549001	PO #20042317	2317	077L	Y	Y	Yes	CENTRAL SUPPLY	205.20
40	78	117-42710-21-549001	PO #20042319	2319	077L	Y	Y	Yes	CENTRAL SUPPLY	1,491.80
41	106	117-42710-21-549001	PO #20042320	2320	077L	Y	Y	Yes	CENTRAL SUPPLY	7,618.07
42	138	117-42710-21-549001	PO #20042321	2321	077L	Y	Y	Yes	CENTRAL SUPPLY	2,855.16
43	82	117-42710-21-549001	PO #20042323	2323	077L	Y	Y	Yes	CENTRAL SUPPLY	374.34
44	10	117-10200-11-549001	PO #20042325	2325	077L	Y	Y	Yes	SUPPLIES GEN HE	190.89
45	54	117-10248-11-549001	PO #20042326	2326	077L	Y	Y	No	SUPPLIES MUSIC FP	141.61
46	40	117-10222-05-549001	PO #20042328	2328	077L	Y	Y	Yes	SUPPLIES LANG ARTS WMS	230.15
48				<b>45</b>		<b>46</b>	<b>46</b>		<b>Value of Cancelled Audited P/O's</b>	<b>42,923.64</b>
50	70	117-23530-08-543101	PO #20040057	0057	077L			No	REF BOOKS LIBRARY HS	986.10
51	8	117-10200-10-549001	PO #20041526	1526	077L			No	SUPPLIES GENERAL FP	240.00
52	150	117-42760-20-554201	PO #20041991	1991	077L			No	EQUIP HUMAN RESOURCES	364.00
53	148	117-42760-20-554201	PO #20041992	1992	077L			No	EQUIP HUMAN RESOURCES	2,749.00
54	24	117-10206-10-554201	PO #20042031	2031	077L			No	EQUIPMENT ART FP	520.00
55	12	117-1020011-549001	PO #20042031	2031				No	SUPPLIES GENERAL HE	971.00
56	18	117-10206-06-554201	PO #20042031	2031				No	EQUIPMENT FISHING COVE	992.58
57	28	117-10206-11-554201	PO #20042031	2031				No	EQUIPMENT ART HE	1,055.57
58	6	117-10200-07-554201	PO #20042031	2031				No	EQUIP GENERAL DE	1,066.57
59	30	117-10206-12-554201	PO #20042031	2031				No	EQUIPMENT ART DMS	1,161.58
60	16	117-10206-04-554201	PO #20042031	2031				No	EQUIPMENT ART WE	1,320.58
61	26	117-10206-10-554201	PO #20042031	2031				No	EQUIPMENT ART FP	1,461.58

**FY04 Audit Adjustments**  
**(Purchase Order Funding Changed from FY05 to FY04 Monies)**

62	4	117-10200-05-549001	PO #20042047	2047	O77L		No	SUPPLIES GENERAL WMS	188.00
63	66	117-23530-04-543001	PO #20042062	2062	O77L		No	LIBRARY BOOKS WE	65.14
64	68	117-23530-05-543001	PO #20042088	2088	O77L		Yes	LIBRARY BOOKS WMS	49.77
65	92	117-42710-21-549001	PO #20042132	2132	O77L		No	CENTRAL SUPPLY	657.00
66	74	117-23530-13-543001	PO #20042240	2240	O77L	Y	No	LIBRARY BOOKS QE	39.96
67	98	117-42710-21-549001	PO #20042240	2240		Y	No	CENTRAL SUPPLY	374.51
68	110	117-42710-21-549001	PO #20042244	2244		Y	Yes	CENTRAL SUPPLY	94.74
69	128	117-42710-21-549001	PO #20042246	2246			Yes	CENTRAL SUPPLY	2,118.00
70	46	117-10246-08-542001	PO #20042258	2258	O77L	Y	No	TEXT RSRV MATH HS	10,944.48
71	136	117-42710-21-549001	PO #20042266	2266			Yes	CENTRAL SUPPLY	572.68
72	118	117-42710-21-549001	PO #20042285	2850	O77L		Yes	CENTRAL SUPPLY	85.60
73	45	118-10248-04-549001	PO #20042314	2314			Yes	SUPPLIES MUSIC WE	150.00
74	108	117-42710-21-549001	PO #20042320	2320			Yes	CENTRAL SUPPLY	211.68
75	116	117-42710-21-549001	PO #20042320	2320			Yes	CENTRAL SUPPLY	597.76
76	112	117-42710-21-549001	PO #20042320	2320			Yes	CENTRAL SUPPLY	928.80
77	114	117-42710-21-549001	PO #20042320	2320			Yes	CENTRAL SUPPLY	936.00
78	140	117-42710-21-549001	PO #20042321	2321			Yes	CENTRAL SUPPLY	1,187.28
79	142	117-42710-21-549001	PO #20042321	2321			Yes	CENTRAL SUPPLY	2,343.60
80	84	118-42710-21-549001	PO #20042323	2323			Yes	CENTRAL SUPPLY	114.00
81				12	0	4		Value Non Cancelled Audited P/O's	34,547.56
82				77	57	46	50	Total FY04 P/O Audited Adjmts	77,471.20

**FY04 Audit Adjustments  
(Purchase Order Funding Changed from FY05 to FY04 Monies)**

LI	P/O Date	Purchase Order	P/O #	On \$77K List	Cancelled P/O's	P/O Copy	Debit	Description	P/O Value
83									
84	1	4/13/04 20041990	1990	No	Y	MIP	4can 5F	Office Furniture Rcvd 7/6/4	3,763.00
85	2	5/14/04 20042117	2117	No	Y	Y	4can 5F		2,100.00
86	3	5/14/04 20042118	2118	No	Y	Y	4can 5F	Kiln and Equip	4,741.81
87	4	5/17/04 20042120	2120	No	Y	Y	4can 5F		3,007.70
88	5	5/17/04 20042121	2121	No	Y	Y	4can 5F	Paper Bid	52,653.40
89	6	5/17/04 20042122	2122	No	Y	Y	4can 5F	XP- Hearing System(medicaid expense)	5,160.00
90	7	5/17/04 20042123	2123	No	Y	Y	4can 5F	Showcase and Ltg	11,588.00
91	8	5/18/04 20042126	2126	No	Y	Y	4can 5F	Elect Supplies	123.30
92	9	5/25/04 20042141	2141	No	Y	Y	4can 5F	Metal Storage Cabinets	942.75
93	10	5/25/04 20042148	2148	No	Y	Y	4can 5F	Wiring Trophy Case- Pay as New Expense	2,000.00
94	11	5/26/04 20042156	2156	No	Y	Y	4can 5F	Teacher Lessen Books and Binders	354.00
95	12	5/27/04 20042173	2173	No	Y	Y	4can 5F	Out Door Matting	925.66
96	13	5/27/04 20042174	2174	No	Y	Y	4can 5F	Wiring & Ltg for Existing HS Trophy Case	1,500.00
97	14	5/27/04 20042176	2176	No	Y	Y	4can 5F	Mats	528.00
98	15	6/11/04 20042229	2229	No	Y	Y	4canchk	incrementation Hearing system	4,600.00
99	16	6/11/04 20042230	2230	No	Y	Y	4canchk	incrementation P/O Hearing system	1,040.00
100	17	6/11/04 20042231	2231	No	Y	Y	4can 5F	Replace Rotted Vehicle Door	1,400.00
101	18	6/11/04 20042235	2235	No	Y	Y	4can 5F	incrementation Kiln equip DMS	121.00
102	19	6/11/04 20042236	2236	No	Y	Y	4can 5F	incrementation Kiln equip DMS	607.00
103	20	6/11/04 20042241	2241	No	Y	Y	4canchk	T-Shirts	1,075.00
104	21	6/11/04 20042247	2247	No	Y	Y	4can 5F		1,395.30
105	22	6/16/04 20042260	2260	No	Y	Y	4can 5F	Rolling Suitcase	170.00
106	23	6/16/04 20042262	2262	No	Y	Y	4can 5F	Subscription	39.00
107	24	6/16/04 20042264	2264	No	Y	Y	4can 5F	Paper Bid	7,290.18
108	25	6/18/04 20042276	2276	No	Y	Y	4can 5F	Art Supplies	6,149.95
109	26	6/18/04 20042284	2284	No	Y	Y	4can 5F	36 Hour Teaching Course	20,500.00
110	27	6/21/04 20042286	2286	No	Y	Y	4can 5F	Phy Ed Bid	748.39
111	28	6/21/04 20042288	2288	No	Y	Y	4can 5F	Phy Ed Bid	6,223.22
112	29	6/21/04 20042289	2289	No	Y	Y	4can 5F	Phy Ed Bid	1,063.74
113	30	6/21/04 20042290	2290	No	Y	Y	4can 5F	Phy Ed Bid	559.64
114	31	6/22/04 20042294	2294	No	Y	Y	4can 5F	Portable A/C	384.33
115	32	6/22/04 20042298	2298	No	Y	Y			182.99
116	33	6/22/04 20042300	2300	No	Y	Y	4can 5F	Chair	256.00
117	34	6/22/04 20042301	2301	No	Y	Y		Outerbanks 2129 Ladies Polo	971.00
118	35	6/22/04 20042304	2304	No	Y	MIP	4can 5F	Kawai Piano	3,500.00
119	36	6/22/04 20042308	2308	No	Y	MIP	4can 5F	Violin/Viola and Cello stand	955.00
120	37	6/25/04 20042312	2312	No	Y	Y	4can 5F	Time Traveler C/D ROM	102.45
121	38	6/28/04 20042318	2318	No	Y	Y	4can 5F	Non Paper Bid	4,674.94
122	39	6/28/04 20042322	2322	No	Y	Y	4can 5F	Desk Calendars	8,025.88
123	40	6/28/04 20042324	2324	No	Y	Y	4can 5F	Every Day Calendars	87.88
124	41	6/28/04 20042327	2327	No	Y	Y	4can 5F	Piano Cover and Lock	420.55

Cancelled FY04 P/O's Paid with FY05 Fundings Not found by Auditor **161,931.06**

Total FY04 P/O's Cancelled(but mat'l received) **204,854.70**

**Audit Adjustments(Audit Standards Statement # 61 & 89 )**

For purposes of this letter, professional standards **define an audit adjustment as a proposed correction of the financial statements** that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment **may or may not** indicate mailers that could have a significant effect on the Town of North Kingstown's financial reporting process (that is, cause future financial statements to be materially misstated). The following audit adjustment in our judgment, **none of the adjustments we proposed**, whether recorded or unrecorded by the Town of North Kingstown **indicate matters that could have a significant effect on the North Kingstown Town's financial reporting process.To record additional encumbrances to school budgetary expenses \$77,471**