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6/9/22

Auditor's Report  
Year 9 1927

At the request of Mr. George P. Castle President of the Board of Trustees of Kawaiahao Church I have audited the accounts of the Treasurer Mr. Albert Waterhouse, for the year 1927 and wish to report thereon as follows:

I have compared the cash disbursements with the cash vouchers on file and found same correct.

I have compared the segregated amounts of money which were turned over to the Treasurer from the Kawaiahao Church office, as per receipt book, with the entries in the Treasurer's book and found that all money has been accounted for. In reference to the segregations, I found that Baptismal Certificates are included in Sundry Office Receipts, New Budget is included in Collections, and in September 25¢ was credited to General Collections instead of Cemetery Account.

I have checked over the stubs of the receipts given, for the Restoration Fund, directly to the Treasurer, and found same correct.

I have checked over the amounts received regularly each month from different sources and found same correct.

I have checked over, as far as possible, the various other amounts of money received by the Treasurer direct, and found same correct.

I have checked all postings and additions in order to verify the General Ledger Accounts and found same correct.

I have checked the Trial Balance as of December 31, 1927, before and after closing, and found same correct.

I have verified the following cash balances:-

Bank of Hawaii checking acct "Kawaiahao Church Bldg. Fund"	Jan. 1, 1927	\$42,997.84
" " " " " " " " " "	Dec. 31, 1927	6,758.41
First National Bank C. D. as of December 31, 1927		20,000.00
Bank Bishop & Co Savings Acc't "Kawaiahao Church Parish House BldgFund"		10,200.00
Cash Balance as recorded in Ledger in Hands of Treasurer	Jan. 1, 1927	885.38
" " " " " " " " " "	Dec. 31, 1927	2,779.41
Petty Cash at office of Kawaiahao Church as of Dec. 31, 1927		22.40

I have checked over the "Statement of Receipts and Disbursements for the twelve months ending December 31st., 1927 " as prepared by the Treasurer, with the Ledger Accounts and found same correct.

I have checked over the bonds in the hands of the Treasurer as of December 31, 1927 belonging to Kawaiahao Church and found same correct.

	<u>Par Value</u>	<u>Total Face Value</u>
1 Honolulu Gas Co. #186	\$ 1,000.00	\$ 1,000.00
3 Hawaiian Consolidated #1374, 1375, 1376	1,000.00	3,000.00
1 Hawaiian Consolidated #2333	500.00	500.00
1 Hawaiian Consolidated #2977	100.00	100.00
3 Mutual Telephone #C92, C93, C94	100.00	300.00
4 Koloa Sugar Co. #229, 230, 231, 232	1,000.00	4,000.00
4 Theo. H. Davies & Co. #1037, 1038, 1039, 1040	1,000.00	<u>4,000.00</u>
		<u>\$12,900.00</u>

In addition to the above bonds the following stock certificates were on hand

25 shares Hawaii Consolidated Railway Preferred "A" #267 "Kawaiahao Church"  
 127 " " " " " " " #268 "Kawaiahao Church Trustees"

I feel that my report would not be complete without mentioning the excellent condition in which I found the records. I would suggest that the Board of Trustees of Kawaiahao Church send Mr. Albert Waterhouse a vote of thanks in appreciation of the tremendous amount of work he has done for Kawaiahao Church.

Respectfully submitted,

*Ayla J. Jorgensen*