

STONE RIDGE OWNERS ASSOCIATION INC.

**Independent Accountants' Report
on Applying Agreed-Upon Procedures**

For the period ended December 31, 2022

Independent Accountants' Report on Applying Agreed-Upon Procedures

To the Officers
Stone Ridge Owners Association Inc.
PO Box 113
Springboro, OH 45066

We have performed the procedures enumerated below, which were agreed to by Stone Ridge Owners Association Inc., solely to assist you with the respect to the accounting records of Stone Ridge Owners Association Inc. as of December 31, 2022. This report may not be suitable for any other purpose. Stone Ridge Owners Association Inc.'s management is responsible for the Association's accounting records.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures performed and findings are as follows:

Agreed-upon procedure:

1. We reviewed bank statements and summarized all of the deposits received for each of the following years: 2020, 2021, and 2022. We compared these totals to those reported in the summarized financial information from Stone Ridge Owners Association Inc. to ensure revenue was being recorded accurately.

Findings: No material differences were noted.

Agreed-upon procedure:

2. We traced a selection of invoices provided by the Association to the bank statements to ensure that expenses were being recorded correctly. For the years 2020 and 2021, we selected on month per quarter and traced all invoices to the monthly bank statements. For the year 2022, we traced all invoices for the year to the monthly bank statements. In addition, for the year 2022, we traced all of the expenses to the summarized financial information.

Findings: Overall, expenses appear to be fairly stated and recorded accurately.

Exception 1: No support was provided for 2021 check number 472 for \$2,850.

Exception 2: For 2022 expenses, we found a total of \$1.00 in expense present on the bank statements that were not recorded in the summarized financial information.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The report is intended solely for the information and use of Stone Ridge Owners Association Inc. and is not intended to be and should not be used by anyone other than those specified parties.



KENTNER SELLERS, LLP
Vandalia, Ohio
April 19, 2024

Liapis Landscape & Design

3159 Encrete Lane
Dayton, OH 45439
937-293-9565
office@daytonlandscape.com



Invoice

Date	Invoice
8/11/2021	50809

Bill To:

Stone Ridge Board
attn: Kim Holiga
PO Box 113
Springboro, OH 45066

Service Address:

Terms	Ship
Due on receipt	8/11/2021

P.O. Number
Mulching

Quantity	Item Code	Description	Price Each	Amount
25.0	Mulch/Black	**Final Payment**		
35.0	Labor (L)	Black Bark Mulch	44.00	1,100.00T
		Labor to clean, prep, edge, and install mulch in beds	50.00	1,750.00T
Pd. ck. #472				
Fuel surcharge of 2% will be added to your invoice if the previous months average fuel price for regular gas in Ohio exceeds 3.10 per gallon.				

Comments:

Thank you for your business.

We accept these major credit cards for a 3.5% convenience fee.



All Plant are warrantied for one year from date of install. Warranty is only available if invoice is paid in full, payment terms where met and normally accepted horticultural planting care and or maintenance. Labor is not included in warranty and is billed at our man/hr rate of 50.00

*** All invoices are due on receipt. There will be a 5% fee on delinquent balances over 30 days with a 5.00 minimum per invoice. This fee will be assessed every 30 days until account is current ***

Subtotal	\$2,850.00
Sales Tax (7.0%)	\$199.50
Total	\$3,049.50