



15514 Detroit Avenue • Lakewood, Ohio 44107-3832 • p. 216-521-2100 • f. 216-521-3258
www.laskeycostello.com

January 30, 2015

Mr. James P. Erickson
590 Brennans Court
Avon Lake, Ohio 44012

RE: Johnson's Island Road Commission LLC

Dear Mr. Erickson,

The purpose of this letter is to report to you and other members of the Johnson's Island Road Commission LLC that I have completed the independent verification procedures requested by your organization.

The following specific procedures were performed which were outlined in my engagement proposal dated August 1, 2008.

1. I performed year-end back reconciliation and determined that the reconciled bank balance does agree with the Treasurer's banking records.
2. I verified that all checks issued in 2014 were signed by authorized parties.
3. I determined that all checks written in 2014 were properly reported and included in the organization's financial reports.
4. I verified that a proper invoice or other supporting documentation existed for every check issued in 2014, except for Ohio Edison January, November and December.
5. I verified that all disbursements were properly reported by the organization.

No problems or issues were discovered as a result of performing the above procedures.

I have also completed the 2014 Federal tax filings for your organization. Please feel free to call me if you have any questions or concerns.

Sincerely,

Timothy P. Laskey, CPA

TPL:pl



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January 31, 2014

Mr. James P. Erickson
590 Brennans Court
Avon Lake, Ohio 44012

RE: Johnson's Island Road Commission LLC

Dear Mr. Erickson,

The purpose of this letter is to report to you and other members of the Johnson's Island Road Commission LLC that I have completed the independent verification procedures requested by your organization.

The following specific procedures were performed which were outlined in my engagement proposal dated August 1, 2008.

1. I performed year-end back reconciliation and determined that the reconciled bank balance does agree with the Treasurer's banking records.
2. I verified that all checks issued in 2013 were signed by authorized parties.
3. I determined that all checks written in 2013 were properly reported and included in the organization's financial reports.
4. I verified that a proper invoice or other supporting documentation existed for every check issued in 2013.
5. I confirmed that all contract distributions were in accordance with the contract provisions.
6. I verified that all disbursements were properly reported by the organization.

No problems or issues were discovered as a result of performing the above procedures.

I have also completed the 2013 Federal tax filings for your organization. Please feel free to call me if you have any questions or concerns.

Sincerely,

Timothy P. Laskey, CPA

TPL:pl

May 9, 2012

Mr. James P. Erickson
590 Brennans Court
Avon Lake, Ohio 44012

RE: Johnson's Island Road Commission LLC

Dear Mr. Erickson,

The purpose of this letter is to report to you and other members of the Johnson's Island Road Commission LLC that I have completed the independent verification procedures requested by your organization.

The following specific procedures were performed which were outlined in my engagement proposal dated August 1, 2008.

1. I performed year-end back reconciliation and determined that the reconciled bank balance does agree with the Treasurer's banking records.
2. I verified that all checks issued in 2011 were signed by authorized parties.
3. I determined that all checks written in 2011 were properly reported and included in the organization's financial reports.
4. I verified that a proper invoice or other supporting documentation existed for every check issued in 2011.
5. I confirmed that all contract distributions were in accordance with the contract provisions.
6. I verified that all disbursements were properly reported by the organization.

No problems or issues were discovered as a result of performing the above procedures.

I have also completed the 2011 Federal tax filings for your organization. Please feel free to call me if you have any questions or concerns.

Sincerely,



Timothy P. Laskey, CPA

TPL:pl