

November 10, 2025

Board of Trustees  
Town of Mendon, New York  
16 West Main Street  
Honeoye Falls, New York 14472

Dear Supervisor Moffitt:

I am providing this letter to the Town of Mendon, New York (“the Town,” “you” or “your”). The purpose of this letter is to document your agreement for Laura L. Landers, LLC to consult with and prepare the New York State Annual Financial Report Document (AFR) for December 31, 2025.

My Understanding of Your Needs

The New York State Office of the State Comptroller (NYSOSC) requires the Town to prepare and submit an AFR each year.

Objectives

I understand the engagement objectives to be to prepare the AFR and submit it to NYSOSC for the year ended December 31, 2025.

Services and Scope of Work

I will prepare and submit the AFR in accordance with the requirements of NYSOSC.

In providing this service, I will communicate with you any relevant considerations in the timing and manner I deem appropriate in the circumstances, including but not limited to discussions in person and/or by telephone, email, and other correspondence. At the conclusion of my engagement, I will provide the Town with a copy of the AFR.

Client Acceptance of Work

At the conclusion of each phase of work, I will review with you the intended scope of work and deliverables set out in this document to confirm I have met the defined project expectations. If you believe the deliverables do not conform, you will notify me in writing within thirty (30) days of receiving the deliverables that they do not conform. I will then have a reasonable period of time, based upon its severity and complexity, to correct the non-conformity. If you use the deliverables before acceptance, or if you fail to notify me of the non-conformance within the thirty (30) day period, the deliverables will be considered accepted.

## Approach

I anticipate approaching this engagement by providing a client coordination schedule (CCS), which will detail the required information necessary to prepare the AFR. Once the requested information is received, I will prepare the AFR, address any questions, or matters of discussion with the Town and submit the final schedule to NYSOSC. A final electronic copy of this report will be provided to the Town for their records. Hard copies will only be made available upon request.

## Engagement Assumptions and Client Responsibilities

My services, fees and work schedule are based upon the following assumptions, representations and information supplied by you. The AFR will be prepared from financial and non-financial information provided by management.

The Town will determine the extent of services it wishes me to provide and ensure I have access to key people and data.

If circumstances arise relating to the availability of sufficient, competent evidence or information which, in my professional judgment, prevents me from completing the engagement, I retain the unilateral right to take any course of action permitted to me, including withdrawal from the engagement.

In the event I am requested or authorized by the Town or are required by government regulation, subpoena or other legal process to produce my documents or I would be a witness with respect to my engagements for the Town, the Town will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, including the fees and expenses of our counsel, incurred in responding to such requests.

## Fees and Expenses

My fee for the service described in this letter will be \$3,000.

If additional services are requested related to this engagement. Those services will be discussed with management and billed at my current rates.

You acknowledge that this is my good faith estimate based upon my understanding of the engagement assumptions and the facts and circumstances I am aware of at this time. If the basis of my estimates is inaccurate, the fees and expenses may be different from those I anticipate.

Fees for services of this type are always difficult to estimate. If circumstances are encountered that affect my ability to proceed according to the plan outlined above, such as major scope changes, loss of key the Town personnel, unavailable information or undetermined or requested scope changes during my scoping efforts, I will inform you promptly and seek your approval for any changes in scope, timing or fees that may result from such circumstances. I will bill my fees and expenses monthly. My invoices are payable upon presentation.

I appreciate the opportunity to be of service to you and look forward to working with you on this project. You will receive my closest attention. If at any time you have questions, concerns, or issues with my services, billings, or anything else related to my service, do call me at 585-356-5192.

Sincerely

*Laura L. Landers*

Laura L. Landers, Member  
Laura L. Landers, LLC

This engagement letter correctly sets forth our understanding and acceptance of this agreement.

Acknowledged and accepted:

**Town of Mendon, New York**

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**Signature and Title**