



## Town of Cortland

### Board of Trustees Town Board Meeting

Town Hall, 59 S. Somonauk Road Cortland, IL 60112

April 13, 2026 at 7:00 PM

#### AGENDA

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#### CALL TO ORDER / PLEDGE OF ALLEGIANCE / ROLL CALL

#### APPROVAL OF AGENDA

#### PUBLIC WISHING TO SPEAK

#### CONSENT AGENDA

#### NEW BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

1. Consideration of Ordinance 2026-XX, An Ordinance Modifying Title 9 “Zoning Regulations”, Chapter 2 “Definitions”, Section 2 “Selected Definitions” And Title 9 “Zoning Regulations”, Chapter 3 “Miscellaneous Zoning Regulations”, Section 7 “Permitted Uses By District”, G “ Other Uses”, In The Town Of Cortland, DeKalb County, Illinois *(If approved this change allows for outdoor storage in all C-2 Commercial zoned districts)*
2. Consider a motion to RATIFY the Mayor's signature on the Statement of Work pursuant to the Master Professional Services Agreement dated March 16, 2026, between Sikich and the Town of Cortland for the FY2026 Audit
3. Cortland Fire Protection District - Chief Trent Moser, Trustee Mark Yaeger Discussion of fire station expansion project and TIF funding.
4. Discussion only - Electric Scooter and Bicycle Regulations

#### UNFINISHED BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

5. FY2027 Budget Discussion

#### COMMENTS

#### MAYOR'S REPORT

#### ADJOURNMENT

**RECOMMENDATION LETTER TO THE  
TOWN OF CORTLAND BOARD OF TRUSTEES  
PC 26-02**

**TO:** Cortland Board of Trustees

**FROM:** Cortland Planning Commission

**DATE:** March 18, 2026

**SUBJECT:** PC 26-02: Request a text amendment modifying Title 9 Zoning Regulations to define "Outdoor Storage, Commercial" and allow such as a permitted use in C-2 General Commercial zoning district.

**APPLICANT:** Raymond Soto  
SOTOMAYN LLC  
1N939 Saddlewood Drive  
Maple Park, IL 60151

The Cortland Planning Commission conducted a Public Hearing on March 5, 2026, at 7:00 p.m. at the Cortland Town Hall, 59 S Somonauk Road, Cortland, Illinois. The purpose of the Public Hearing involved consideration of the request Raymond Soto of SOTOMAYN LLC, as applicant, has filed a request for text amendment in accordance with Title 9, Chapter 9, Section 2B of the Cortland Town Code. The proposed amendment consists of modifying Title 9, Chapter 2, Section 2 to define "Outdoor Storage, Commercial". The proposed amendment also includes the addition of "Outdoor Storage, Commercial" as a permitted use in C-2 General Commercial zoning as indicated in Section 9-3-7 Permitted Uses by District. The Planning Commission reviewed and considered the material and information presented at the public hearing.

**Recommendation**

Ms. Kaminski made a motion to recommend the Town Board approve the text amendment, seconded by Ms. Torres.

Roll call vote as follows:

Yea: Commissioners Moser, Hedrick, Steadman, Kaminski and Torres

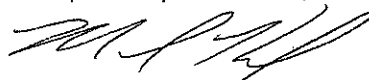
Nay: None

Absent: Commissioner Brad Lawson

Roll call vote: 5-yeas, 0 nay, 1-absent

Motion carried, and the recommendation of approval of the proposed text shall be forwarded to the Town Board for consideration at its April 13, 2026 meeting.

Respectfully Submitted,



Mark Hedrick, Chairman

CORTLAND PLANNING COMMISSION

**TOWN OF CORTLAND  
DEKALB COUNTY, ILLINOIS**

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TOWN OF CORTLAND  
ORDINANCE NO. 2026-\_\_

AN ORDINANCE MODIFYING TITLE 9 “ZONING REGULATIONS”, CHAPTER 2 “DEFINITIONS”, SECTION 2 “SELECTED DEFINITIONS” AND TITLE 9 “ZONING REGULATIONS”, CHAPTER 3 “MISCELLANEOUS ZONING REGULATIONS”, SECTION 7 “PERMITTED USES BY DISTRICT”, G “ OTHER USES”, IN THE TOWN OF CORTLAND, DEKALB COUNTY, ILLINOIS

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**ADOPTED BY THE  
MAYOR AND BOARD OF TRUSTEES  
OF THE TOWN OF CORTLAND**

**This \_\_ day of \_\_\_\_\_, 2026**

**Effective date: \_\_\_\_\_, 2026**

Published in pamphlet form by the authority of the President and Board of Trustees of the Town of Cortland, DeKalb County, Illinois, this \_\_ day of \_\_\_\_\_, 2026.

ORDINANCE 2026-\_\_

AN ORDINANCE MODIFYING TITLE 9 “ZONING REGULATIONS”, CHAPTER 2 “DEFINITIONS”, SECTION 2 “SELECTED DEFINITIONS” AND TITLE 9 “ZONING REGULATIONS”, CHAPTER 3 “MISCELLANEOUS ZONING REGULATIONS”, SECTION 7 “PERMITTED USES BY DISTRICT”, G “ OTHER USES”, IN THE TOWN OF CORTLAND, DEKALB COUNTY, ILLINOIS

WHEREAS, the Town of Cortland has determined that it is in the best interest of its citizens to amend Section 9-2-2 and Section 9-3-7.G within the Town Code to allow for commercial outdoor storage of Recreational Vehicles, boats, campers, vans, and vintage cars as a permitted use; and

WHEREAS, a public hearing was held by the Cortland Planning Commission on the 5<sup>th</sup> day of March, 2026, for which public notice was given as provided by law, and

WHEREAS, said Planning Commission has recommended to the Board of Trustees approval of the following zoning text amendments;

NOW THEREFORE BE IT ORDAINED by the Board of Trustees of the Town of Cortland, Illinois, as follows:

Section 1. That Section 9-2-2 shall be amended to include the following:

OUTDOOR STORAGE, COMMERCIAL: A commercial premises whereupon the owner and/or operator may permit customers, for a fee, to use said premises for the storage of Recreational Vehicles, boats, campers, vans, and vintage cars outside of a wholly enclosed building.

Section 2. That Section 9-3-7G shall be amended to include the following:

	AG	R-1	R-2	R-3	R-4	C-1	C-2	I-1	I-2	P-1
Outdoor Storage, Commercial							P			

This Ordinance shall, by authority of the Board of Trustees of the Town of Cortland, Illinois, be published in pamphlet form. From and after ten days after said publication, this Ordinance shall be in full force and effect.

PASSED BY THE BOARD OF TRUSTEES of the Town of Cortland, Illinois, at a regular meeting thereof held on the \_\_\_ day of \_\_\_\_\_, 2026, and approved by me as Mayor on the same day.

AYE:  
NAY:  
ABSENT:

\_\_\_\_\_  
Mark Pietrowski, Mayor

**ATTEST:**

\_\_\_\_\_  
Cheryl Aldis, Town Clerk

**STATEMENT OF WORK  
No. 400593-2026-AUD**

This Statement of Work (this "SOW") dated February 13, 2026 is entered into by and between Sikich CPA LLC ("Sikich", "we," "us," or "our") and Town of Cortland ("Client", "you," or "your") pursuant to the Master Professional Services Agreement dated March 27, 2024 between Sikich and the Client (the "Agreement"), all terms of which are hereby incorporated herein by reference.

NOW, THEREFORE, for and in consideration of the foregoing premises, and the agreements of the parties set forth below, Sikich and Client agree as follows:

**AUDIT SCOPE AND OBJECTIVES**

The Services to be provided under this SOW will include an audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information and the related disclosures which collectively comprise the basic financial statements of the Client as of and for the year ended April 30, 2026 (the "financial statements").

Accounting standards generally accepted in the United States of America provide for certain required supplementary information ("RSI"), such as management's discussion and analysis ("MD&A"), to supplement the Client's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our Services, we will apply certain limited procedures to the Client's RSI in accordance with auditing standards generally accepted in the United States of America ("GAAS"). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by accounting principles generally accepted in the United States of America and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis;
- Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual, for the General Fund and any major special revenue funds;
- Schedule of the Town's Proportionate Share of the Net Pension Liability for the Illinois Municipal Retirement Fund;
- Notes to Required Supplementary Information

We have also been engaged to report on supplementary information other than RSI that accompanies the Client's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- Combining and Individual Fund Financial Statements and Schedules;
- Consolidated Year-End Financial Report, if applicable

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- Supplemental Information

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and report on the fairness of the supplementary information referred to in the paragraph above when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

**AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the Client.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will request written representations from your attorneys as part of the provision of Services, and they may bill you for responding to this inquiry.

Our audit of the financial statements does not relieve you of your responsibilities.

**AUDIT PROCEDURES – INTERNAL CONTROL**

We will obtain an understanding of Client and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

## AUDIT PROCEDURES - COMPLIANCE

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Client's compliance with provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

## EXAMINATION OF MANAGEMENT'S ASSERTION OF COMPLIANCE

We will also examine management's assertion that the Client complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) (the "ITIRAA") during the year ended April 30, 2026. The objectives of our examination are to (1) obtain reasonable assurance about whether management's assertion is free from material misstatement based on the ITIRAA. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Accordingly, it will include examining on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinion. We will issue a written report upon completion of our examination. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination, or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this Agreement.

Because of inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

Our report will be intended solely for the information and use of the governing board and management of the government, the Illinois State Comptroller's Office and the joint review board and is not intended to be and should not be used by anyone other than these specified parties.

We will plan and perform the examination to obtain reasonable assurance about whether management's assertion of compliance is free from material misstatement, based on the ITIRAA. Our Services will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors; known and suspected fraud; internal control deficiencies or noncompliance with laws or regulations that may exist.

We understand that you will provide us with the information required for our examination and that you are responsible for the accuracy and completeness of that information.

Management of the Client is responsible for its assertion and for its compliance with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act and for selecting the criteria and determining that such criteria are appropriate for your purposes. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the subject matter (2) additional information that we may request for the purpose of the examination, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence.

At the conclusion of the examination engagement, you agree to provide us with certain written representations in the form of a representation letter which can be included with the representations made in relation to the audit of the financial statements.

## NONATTEST SERVICES

Nonattest services expected to be performed by us or an affiliate are as follows:

- Assistance in preparing the financial statements based on information provided by you

We will perform the nonattest services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to the nonattest services listed above, but management must make all decisions with regard to those matters.

You agree to assume all management responsibilities for the nonattest services we provide. You will be required to acknowledge in the management representation letter the nonattest services provided and that you have evaluated the adequacy of our nonattest services and have reviewed and approved the results of those services prior to their completion and have accepted responsibility for them. Further, you agree to oversee the nonattest services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; to evaluate the adequacy and results of those services; and accept responsibility for them.

## RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Client from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain representation from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Client involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Client received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Client complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

With regard to publishing the financial statements on your website (if applicable), you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or consider the consistency of other information on the website with the original document.

## REPORTING

We will issue a written report upon completion of our audit of the financial statements. Our report will be addressed to the Honorable Mayor and Members of the Board of Trustees of Client. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the Agreement.

## ENGAGEMENT ADMINISTRATION, FEES AND OTHER

The assistance to be supplied by Client personnel is described in the workpaper request lists for preliminary (interim) and final fieldwork, which outline the specific schedules and information we are requesting for this Agreement. The workpaper request lists will be discussed and coordinated with Julie Wons, Outsourced Accountant. The timely and accurate completion of this work is an essential condition to our completion of the audit, financial statement preparation, and issuance of our audit report. This SOW assumes all records, documentation, and information we requested in connection with our audit and performance of nonattest services (and outlined in the workpaper request lists) are complete and available at the beginning of the respective phases of the provision of Services. It also assumes key personnel are available to us for the duration of the audit and performance of nonattest services. We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We are committed to the timely completion of the audit, performance of nonattest services as described above, and delivery of final reports for the fee set forth in this SOW. The fees quoted in this SOW are based on certain assumptions. Circumstances may arise during the engagement that may significantly affect the targeted completion dates or our fee estimate. As a result, changes to the fees may be necessary. Such circumstances include but are not limited to the following:

1. All requested information is not (a) provided by you on the date requested, (b) completed in a format acceptable to Sikich, (c) mathematically correct, (d) complete and accurate, or (e) in agreement with the appropriate Client records (e.g. general ledger accounts, completed trial balance). Sikich will provide you with a separate listing of required schedules, information requests and the dates such items are needed.
2. Changes to the timing of the engagement due to lack of timeliness by you, or at your request. Changes to the timing of the engagement usually require reassignment of personnel used by Sikich in the performance of services hereunder. However, because it is often difficult to reassign individuals to other engagements, Sikich may incur significant unanticipated costs.
3. Significant delays in responding to our requests for information, such as reconciling variances, providing requested supporting documentation (e.g. invoices, contracts, and other documents), or responding to our inquiries of Client management.
4. Requests by you for Sikich to complete schedules or obtain information previously mutually agreed to be completed by or provided by you.

In addition, certain circumstances warranting an adjustment to the fees or a modification to this SOW may include, but are not limited to the following:

1. Requests by you for Sikich to perform nonattest services in addition to those identified and described in the "Nonattest Services" section above.
2. Other time deemed outside the scope of services of the engagement as set forth in this SOW.

You may request that we perform additional services not contemplated by this agreement. If this occurs, we will communicate with you regarding the scope of the additional services and will bill using the hourly rates outlined within this SOW. We may also issue a separate Statement of Work or Change Order covering additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this SOW.

Our fees for the Services are detailed in the attached Addendum 1.

Final reports will be issued upon your approval of the preliminary drafts. Our engagement ends on delivery of our final report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service. Brian LeFevre is the engagement Principal and is responsible for supervising the provision of Services and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately July 6, 2026.

In accordance with professional standards, any discussions during the period of the audit engagement between Client and a member of the Sikich audit engagement team regarding potential employment or association with Client creates an impairment of independence for the Sikich employee and possibly the firm. Such a situation could require us to temporarily or permanently remove that person from your audit engagement or to perform additional procedures or re-perform procedures, which would increase our fees. Should we not become aware of the impairment until after the conclusion of the provision of Services, our independence would be deemed to have been impaired. Please inform appropriate Client personnel to refrain from any such discussions with any Sikich staff while the audit Services are ongoing and notify Brian LeFevre immediately if Client becomes aware that any such discussions may have occurred.

This SOW is governed by the terms and conditions of the Agreement. The terms of the Agreement are hereby expressly incorporated by reference into and made a part of this SOW. In the event of a conflict between the terms and conditions of the Agreement and this SOW, the terms of the Agreement shall take precedence and control over those of this SOW unless otherwise expressly and specifically set forth herein. In the event of a conflict between the terms and conditions of this SOW and any related exhibits, attachments, or proposals, the terms of this SOW shall take precedence and control over those of the exhibit, attachment, or proposal hereto unless otherwise expressly and specifically set forth herein. Any capitalized terms not otherwise defined herein shall have the meanings set forth in the Agreement. This SOW may be executed (including by facsimile and PDF signature) in one or more counterparts, with the same effect as if the parties had signed the same document. This SOW may be modified or amended only by a written document signed by both parties.

**ACCEPTANCE**

You acknowledge having read this SOW in its entirety, have had full opportunity to consider its terms in consultation with your attorney, have had full and satisfactory explanation of the same, and fully understand and agree to be bound by the terms of this SOW.

Please indicate your understanding and acceptance of this SOW and your intention to be legally bound hereby by executing this SOW in the space provided below and return it to our offices, indicating your authorization for us to proceed on the above terms and conditions.

We appreciate the opportunity to be of service to you. If you have any questions, please let us know.

Sincerely,

Brian LeFevre  
Brian LeFevre (Mar 16, 2026 13:43:20 CDT)

Brian LeFevre, CPA, MBA  
Principal  
On behalf of Sikich CPA LLC

Acknowledged:  
Town of Cortland

Item 2.



Name: Mark Pietrowski  
Title: Mayor  
Date: Mar 16, 2026

**ADDENDUM 1**  
**SCHEDULE OF SERVICES & FEES**

Item 2.

Audit of the financial statements	\$23,350
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Invoices for fixed fee services will be rendered as the work progresses.

The fees listed above include all anticipated expenses such as travel and other out-of-pocket costs (i.e. mileage, postage, etc.) associated with the performance of the listed services.