

September 19, 2025

Shannah Aulsbrook
County Auditor
PO Box 288
Sulphur Springs, Texas 75483

I am pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services I am to provide for Hopkins County, Texas.

I will provide the following consulting services to the Hopkins County Auditor's Office under your direction:

- 1) Assisting you with adjusting your modified accrual basis trial balances.
- 2) Assisting with accrual adjustments in the following agreed upon areas:
Fines Receivable, Capital Assets, Payroll Accruals, Accounts Payable, Subsequent Receipts, Prepaids and Due To's & Due From's. Assisting with the preparation of GASB 84, GASB 87 and GASB 96. Other areas will be discussed as we move further along in the preparation process.

The sufficiency of the procedures performed or to be performed is solely the responsibility of the Hopkins County Auditor's Office.

I plan to begin my procedures on approximately October 20, 2025 (provided that this engagement letter is signed and returned.)

My hourly rate is \$90 per hour (this rate includes travel expenses reimbursement) and I estimate that the fees for these services will total approximately \$18,000.00. My invoices for these fees will be rendered by email weekly and are payable on receipt.

I appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let me know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to me. If the need for additional procedures arises, or the procedures need to be modified, my agreement with you will need to be revised. It is customary for me to enumerate these revisions in an addendum to this letter.

Steven L. Crain
Consultant

RESPONSE:

This letter correctly sets forth the understanding of the Hopkins County Auditor and Steven L. Crain.

By: Glenn Newlin

Title: Hopkins County Judge

Date: 9-30-2025