

RGR
9/29/10

Ord. 4229

PAYCOR, INC CLIENT SERVICES AGREEMENT

Jackson County Missouri

Federal Employer Identification Number: 44-6000524

Client ID:

Agreement Regarding Provision of Paycor Services. Paycor, Inc., a Delaware corporation ("Paycor"), and the undersigned client ("Client") have executed this Client Services Agreement (the "Agreement") as of the date set forth below. By executing this Agreement, Client is hereby requesting Paycor to provide it with such payroll and payroll related services as Client may request from time to time ("Paycor Services"), and Paycor agrees to provide the Paycor Services to Client: (i) upon the terms and conditions set forth in the Paycor Service Terms and Conditions, as such exist on the date hereof and as may be amended by Paycor from time to time in accordance with the provisions of the Paycor Service Terms and Conditions; and (ii) at the initial prices set forth below (such prices being subject to change by Paycor from time to time in accordance with the provisions of the Paycor Service Terms and Conditions). Prices are subject to change in the event of a change in processing method and/or processing frequency.

Payroll Name: Jackson County

of Employees: 2000

Payroll Frequency: Bi-weekly

Processing Method: Paycor for Windows

Base Charge:

\$12.80

Per Check Fee:

\$1.39

PAYROLL SERVICE FEES* (per processing fees)

	Qty	
Payroll & Tax Base Fee		Included
Payroll and Tax Service		\$2,792.80
Electronic General Ledger		Included
Pay Options		Included
Workers' Comp Service		Included
Month End Accounting Pkg.		Included
401(k) EDI Processing		Included
Reporting Options		Included
Pressure Sealed Checks		Included
Online Reporting Service		Included
Online Check Stub Fee		Included

MONTHLY FEES

	Qty	
HR Performer		\$3,000.00
Total Monthly Fees		\$3,000.00

ADDITIONAL FEES

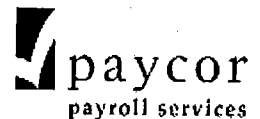
	Frequency	Qty	Amount
Delivery (Courier - Fuel surcharge may apply)	Per Occurrence		\$11.00
Additional Taxing Authorities	Per Processing		\$0.00
General Ledger-PR Processing	Per Processing		\$0.00
Labor Distribution PR Processing	Per Processing		\$0.00
Annual Reconciliation Fee	As Incurred		\$0.00
W2 Base Processing	As Incurred		\$60.00
Electronic Child Support Payments	As Incurred	1	\$2.75 per unit
HR Support Ctr	As Incurred	1	\$3.23 per unit
HR Support Ctr On Demand	As Incurred	1	\$13.85 per unit
New Hire Filing with EVS	As Incurred	1	\$3.50 per unit

09/09/2010
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FILED

SEP 27 2010

MARY JO SPINO
COUNTY CLERK



W2 Processing

As Incurred

1

\$4.50 per unit

TOTAL ANNUAL PROCESSING FEES	
Total Payroll Service Fees	\$72,612.80
Total Monthly Fees	\$36,000.00
Total Additional Fees	\$60.00
TOTAL ANNUALIZED FEES - JACKSON COUNTY	\$108,672.80

CONSOLIDATED ANNUAL PROCESSING FEES	
Total Payroll Service Fees	\$72,612.80
Total Monthly Fees	\$36,000.00
Total Additional Fees	\$60.00
TOTAL ANNUALIZED FEES	\$108,672.80

CONSOLIDATED IMPLEMENTATION FEES	
401K EDI Setup Fee	\$0.00
Check Signing	\$60.00
Electronic GL Setup	\$0.00
HR Performer Setup Fee	\$5,000.00
PC Setup Charge	\$14,810.00
TOTAL IMPLEMENTATION FEES	\$19,870.00

Deposit Received	\$0.00
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* Payroll Service Fees are guaranteed for 2 years.

Client Acknowledgments; Representation Regarding Authority. Client acknowledges and agrees that: (i) Client has been afforded the opportunity to review a copy of the current Paycor Service Terms and Conditions in detail prior to executing this Agreement; (ii) this Agreement may be considered an application for credit and Client hereby authorizes Paycor to investigate the credit of Client and/or its principals, including, without limitation, vendor references, bank account status, and payment history; (iii) Paycor may elect not to provide certain Paycor Services requested by Client upon such factors as are determined to be relevant by Paycor in its sole discretion, including, without limitation, Paycor's review of Client's credit history; (iv) Paycor may capture Client's signature on this Agreement via an electronic device (or may capture Client's signature electronically in addition to Client manually signing this Agreement) and that such electronically-captured signature of Client shall be considered an original signature for all purposes; and (v) Paycor may electronically reproduce Client's signature on other documents in connection with the provision of Paycor Services requested by Client and any and all such electronic reproductions of Client's signature shall be considered an original manual signature of Client on printed versions of such documents for all purposes (please refer to Section X of the Paycor Service Terms and Conditions for more information).

Client (and the individual signing this Agreement on its behalf) represents and warrants to Paycor that it has the full power and authority to execute this Agreement and deliver it to Paycor.

Paycor:
 By: *Charles Schmalz*
 Name: Charles SCHMALZ
 Title: VP, Treasury & Risk
 Date: 9-22-10

Client: Jackson County Missouri
 By: *Troy Thomas*
 Name: Troy Thomas
 Title: Director of Finance
 Date: September 17, 2010

APPROVED AS TO FORM:
 By: *William G. Snyder*
 William G. Snyder, Acting County Counselor

ATTEST:
 By: *Mary Jo Spino*
 Mary Jo Spino, Clerk County Legislature

REVENUE CERTIFICATE

I hereby certify that there is a balance otherwise unencumbered to the credit of the appropriation to which this contract is chargeable, and a cash balance otherwise unencumbered in the treasury from which payment is to be made, each sufficient to meet the obligation of \$ 56,538.21 which is hereby authorized.

Date: September 17, 2010

Troy Thomas
 Director of Finance and Purchasing
 Acct. # 001-5101-56790
51012010033

[confirmation of information provided]

WHAT CAN I FIND HERE?

This Confirmation of Information will help you and your New Account Coordinator verify the information that your Paycor Account Manager and Sales Person collected from you. Please let your New Account Coordinator know if any details below are incorrect so that we can ensure efficient and accurate services for your business.

Printed on 09/09/2010 4:17:01PM

BUSINESS INFORMATION AND ADDRESS

Legal Name: Jackson County Missouri

Doing Business As:

Address: 415 E. 12th St

Suite: 105

County: Jackson

Kansas City, MO 64106

Federal EIN: 44-6000524

Majority Owner: none none

Business Type: Government

SIC Description: 9100

INCORPORATION

State: MO

Date: 08/01/1826

PAYCOR SETUP DETAIL

Retain EE Numbers: Yes

Sales Tax Exempt: Yes

TaxFile / Basic Setup: Tax File

BUSINESS CONTACTS

PRIMARY

Permissions: All - Client

Troy Thomas

Director of Finance

415 E. 12th St

Suite: 105

Kansas City, MO 64106

Primary Phone: (816)881-3176

Mobile Phone:

Primary Fax:

Primary Email:

qtthomas@jacksongov.org

PAYROLL ORGANIZATION

Payroll Name: Jackson County

[confirmation of information provided]

TAX INFORMATION

FEDERAL TAX

Federal EIN: 44-6000524

Deposit Frequency: Semi-Weekly

Seasonal Employer: No

Withholding Form: Form 941

FUTA Exempt: Yes

Filing Responsibility: Paycor

Yes **Paycor authorized to sign and file state and local tax returns related to federal returns**

Yes **Paycor authorized to receive or request copies of tax information**

1 **Calendar year reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS**

**Year Paycor To Begin
Filing FUTA Return:**

**Quarter & Year Paycor To
Begin Filing FITWH Return:** /

**Year Paycor To Begin
Making FUTA Payment:**

**Month & Year Paycor To Begin
Making FITWH Payment:** /

STATE TAX

State: Missouri

Tax ID: 13643347

Frequency: Quarterly

STATE UNEMPLOYMENT

State: UNEMO

Tax ID: 303067-0-999-9131

Rate: 0.00000000

SUI Reimbursing: Yes

Who is Responsible: Client Files

LOCAL TAX

Locality/School District: MOKAN

Frequency: Quarterly

State: Missouri

Tax ID: 34046000

[confirmation of information provided]

The undersigned depositor (Client) hereby requests and authorizes the below name Bank(s) to honor debits originated by and payable to Paycor. In consideration of Bank's compliance with this authorization, Client agrees that Bank's treatment of any charge, and Bank's right with respect thereto, shall be the same as if the charge were initiated personally by Client, and that if any charge is dishonored, whether with or without case, Bank shall be under no liability whatsoever. In addition, client authorizes Paycor to credit the DDA Account when necessary at Paycor's sole discretion, for any refund or credit due to Client.

BANK AUTHORITY

COMMERCE BANK, N.A. - Will Letunolater
 Banker Phone: (816)123-4567
 Routing Number: 101000019
 Account Number: 2933664
 Purposes:

Logo Needed: No
 Corp Check: No
 Check Number:

- AutoDebit(Billing)
- Direct Deposit
- Net Check
- Payable
- Paycor Retirement Admin
- Tax File / Workers Comp
- AutoDebit(Billing)
- Direct Deposit
- Net Check
- Payable
- Paycor Retirement Admin
- Tax File / Workers Comp

Paycor: _____
 By: Charles Schmalz
 Name: Charles SCHMALZ
 Title: VP, Treasury & Risk
 Date: 9-22-10

Client: Jackson County Missouri
 By: Troy Thomas
 Name: Troy Thomas
 Title: Director of Finance
 Date: September 17, 2010

APPROVED AS TO FORM:
 By: William G. Snyder
 William G. Snyder, Acting County Counselor

ATTEST:
 By: Mary Jo Spino
 Mary Jo Spino, Clerk, County Legislature

REVENUE CERTIFICATE

I hereby certify that there is a balance otherwise unencumbered to the credit of the appropriation to which this contract is chargeable, and a cash balance otherwise unencumbered in the treasury from which payment is to be made, each sufficient to meet the obligation of \$ 56,538.21 which is hereby authorized.

September 17, 2010
 Date

Troy Thomas
 Director of Finance and Purchasing
 Acct. # 001-5701-56797
57012010033



ADDENDUM TO CLIENT SERVICES AGREEMENT

This Addendum to Client Services Agreement (this "Addendum") is entered into this 9th day of September, 2010 (the "Effective Date"), by and between PAYCOR, INC., a Delaware corporation having its principal place of business at 644 Linn Street, Suite 200, Cincinnati, Ohio 45203 ("Paycor"), and JACKSON COUNTY, MISSOURI, a body corporate having its principal place of business at 415 E. 12th Street, Kansas City, Missouri 64106 ("Client").

Paycor and Client have entered into a Client Services Agreement of even date herewith (the "Agreement"), which Agreement is subject in all respect to the Paycor Services Terms and Conditions dated September 9, 2010 (the "Terms and Conditions"). Capitalized terms used herein shall have the meaning set forth in the Terms and Conditions. By this Addendum, Paycor and Client do hereby agree to modify and supplement the Agreement as follows:

1. Paycor Services. Paycor agrees to provide the Paycor Services to Client as set forth in the Agreement and as further described on the Description of Services attached hereto as Exhibit A.

2. Service Fees. The Service Fees associated with the Paycor Services shall be as provided in the Agreement. Paycor agrees that the Service Fees shall not be increased for a period of one (1) year commencing on the Effective Date.

3. Notice of Changes. Paycor agrees to provide Client with thirty (30) days advance written notice of any material modifications to the Agreement including, without limitation, (i) termination of or material changes to any of the Paycor Services being provided to Client; and (ii) increase in Service Fees.

4. Payment of Service Fees. Upon execution of the Agreement, Client shall pay the one-time implementation fees as set forth on page 3 of the Agreement. Paycor agrees to invoice Client on a monthly basis for the recurring Service Fees owed by Client. Client agrees to remit payment for invoices within fifteen (15) days of receipt. Notwithstanding the foregoing, Paycor may debit client's demand deposit account ("DDA") to satisfy Client's payroll and tax filing obligations.

5. Term. The initial term of the Agreement (the "Initial Term") shall be for a period of one (1) year commencing on the Effective Date. Thereafter, the parties may mutually agree to renew the Agreement for four (4) additional terms of one (1) year each (each, a "Renewal Term").

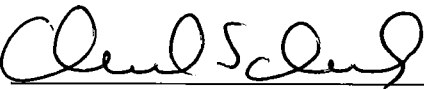
6. Governing Law. This Addendum, the Agreement and the Terms and Conditions shall be governed by and construed in accordance with the laws of the State of Missouri. Any action, suit or proceeding brought by any party with respect to, or to enforce the terms of, the Agreement shall be brought by such party exclusively in the state or federal courts located in Jackson County, Missouri.

7. Entire Agreement. This Addendum (including Exhibit A attached hereto), the Agreement and the Terms and Conditions contain the entire agreement among the parties with respect to the subject matter contained herein and therein.

8. Effect of this Addendum. The parties agree that this Addendum shall be considered a Supplemental Agreement as contemplated in the Agreement and the Terms and Conditions, binding upon the parties. Except as modified herein, the Agreement and the Terms and Conditions remain unchanged. In the event of any conflict between the provisions of the Agreement and Terms and Conditions and the terms of this Addendum, the terms and conditions of this Addendum shall prevail and control.

IN WITNESS WHEREOF, the parties have executed this Addendum as of the Effective Date.


PAYCOR, INC.

By: 

Name: Charles SCHMALZ

Title: VP, Treasury & Risk

JACKSON COUNTY, MISSOURI

By: 

Name: Q. TROY THOMAS

Title: Director of Finance and Purchasing

001-5101-56790
51012010033

APPROVED AS TO FORM:

By: 

William G. Snyder
Acting County Counselor

ATTEST BY:


Mary Jo Spino, Clerk of the Legislature

347475

EXHIBIT A

Description of Services

Payroll and Tax

Paycor processes employee payroll information received from Client, prepares employee checks/advices of deposit and payroll management reports, and submits payroll taxes and files payroll tax returns (including FITWH, FICA, State and Local) on behalf of Client. Paycor debits Client's designated bank account for each payroll's tax liabilities one business day prior to pay date. Among other things, Paycor prepares original forms W-2 and quarterly tax returns filed on Client's behalf.

Direct Deposit (may be included in PayOptions)

Paycor electronically deposits each employee's pay to his or her designated bank account on Pay Date per NACHA guidelines. Employees can have their entire net pay deposited or a partial amount of gross earnings. Employee payroll information must be provided to Paycor two banking days prior to Pay Date to ensure timely deposit. Paycor debits Client's designated bank account for each payroll's direct deposit amount one business day prior to pay date.

Official Check (may be included in PayOptions)

Paycor drafts each employee net check amount on a Paycor Official account, transferring responsibility of reconciliation of payroll checks to Paycor. Paycor debits Client's designated bank account for each payroll's net check amount one business day prior to pay date.

Check Stuffing

Paycor inserts each check into individual envelopes, sealed for confidentiality.

Workers' Compensation Calc & File

Paycor will provide Client with report to calculate the Workers' Compensation premium per assigned NCCI classification and data to use to prepare reports required to be submitted to the State of Missouri. Paycor will not be required to make workers' compensation remittances.

Online Reporting

Paycor makes available Client payroll reports through a secure Internet connection at www.paycor.com one day after Paycor processes Client's payroll.

General Ledger Service

Paycor delivers to Client employee payroll data formatted for import to a third-party accounting program two days after the payroll is processed at Paycor.

401k/457 Service

Paycor delivers to Client or Retirement Administrator (if applicable) employee payroll and retirement data two days after Paycor processes payroll. Paycor provides such data in formats specified by the Retirement Administrator for over 75 different Retirement Administrators.

HR Performer

Paycor provides Client with an internet based Human Resource Management System that automates various payroll and HR communication and workflow processes through employee and manager self-service, including job and pay history, company directory, online benefit enrollment, performance review management, job requisitions and applicant tracking.

PAYCOR SERVICES TERMS AND CONDITIONS

September 9, 2010

Subject to the following terms and conditions, Paycor, Inc. ("Paycor") shall provide Client with such payroll and payroll related services as Client may request from time to time ("Paycor Services"). All references hereunder to "Client" shall refer to Client and its affiliates that are receiving Paycor Services. Certain Paycor Services, such as PayOptions (direct deposit, and/or Paycor official check) and tax filing services, are available only for as long as Client meets Paycor's eligibility requirements. All services utilizing electronic funds transfers ("EFTs") shall be provided to Client in accordance with the operating rules of the National Automated Clearing House Association (NACHA) and the Office of Foreign Asset Control ("OFAC"). Notwithstanding anything to the contrary set forth herein or in any other writing between Paycor and Client, Client (and not Paycor) shall be considered the "originator" participant under all applicable NACHA and OFAC rules in connection with any EFTs made by Paycor for or on behalf of Client (including, without limitation, any direct deposit payments). As a result, Client (and not Paycor) shall be solely liable to the bank with respect to any representations or other obligations or liabilities whatsoever relating to any such EFTs. In addition, Client shall be responsible to inform Paycor if its payroll becomes subject to NACHA-IAT rules.

I. PAYCOR'S RESPONSIBILITIES: POWER OF ATTORNEY; DESIGNATION AS REPORTING AGENT

Paycor will perform the Paycor Services in a professional manner, using personnel having a level of skill in the area commensurate with the requirements of the Paycor Services to be performed. A description of the actions Paycor agrees to take in connection with each such Paycor Service is contained on Paycor's Description of Services and on Paycor's website (paycor.com) as updated from time to time. Paycor reserves the right to modify, enhance or terminate any of the Paycor Services from time to time without notice to the Client.

Client hereby appoints Paycor as its attorney-in-fact to represent Client and/or act on behalf of Client with all persons (including, without limitation, third-party vendors and federal, state and local governmental agencies and taxing authorities including the Internal Revenue Service) in all matters reasonably related to Paycor's performance of the Paycor Services. In furtherance of the foregoing, the completion of Internal Revenue Service Form 8655 for Client (in the event that Client has elected to obtain Tax Filing Services from Paycor) shall appoint Paycor as the Reporting Agent with authority to sign and file employment tax returns and make tax deposits for Client to federal, state and local taxing authorities. Paycor is authorized as a designee of Client to receive returns and copies of notices, correspondence and transcripts with respect to employment tax returns filed and deposits made by the designee.

This authorization shall include the appropriate federal, state and local forms beginning with the tax period indicated on the Form 8655 and remaining in effect through subsequent tax periods until Client or Paycor notifies the Internal Revenue Service of termination or revocation of this authorization. If Client is required to file a return electronically or to submit federal tax deposit data electronically, Paycor may file or make deposits on Client's behalf electronically.

This authorization does not absolve Client of the responsibility to ensure that all returns are timely filed and the related taxes paid on time. Paycor, as the Reporting Agent for Client named on the Form 8655, is authorized to sign and file federal employment tax returns transmitted electronically, or on paper and/or make federal tax deposits and other federal tax payments for Client.

II. CLIENT'S RESPONSIBILITIES

Client will execute any other agreements, addendums or other documents Paycor deems necessary or advisable now or in the future for Paycor to perform Paycor Services or any other service(s) for Client (collectively referred to as "Supplemental Agreements"), including, without limitation, any and all documentation needed by Paycor to originate electronic funds transfer ("EFT") transactions on the Client's Demand Deposit Account ("DDA") referenced on the accompanying Bank Authorization and any and all documentation requested by any federal, state, or local governmental agency or taxing authority to evidence the appointment of Paycor as attorney-in-fact or reporting agent as contemplated in Section I above. Supplemental Agreements between Paycor and Client are fully incorporated into this Client Service Agreement ("Agreement"), and terminate concurrently with termination of this Agreement for any reason. However, any Supplemental Agreement may be separately terminated according to its terms. This Agreement and all Supplemental Agreements will collectively be referred to herein as the "Paycor Service Agreements".

Client will timely supply to Paycor accurate and complete data necessary for the performance of the Paycor Services or any other services requested by Client, including, without limitation; (i) accurate and complete payroll and tax information at least two banking days prior to each Payday ("Payday" is defined as the check date on the payroll checks); (ii) copies of all federal, state, and local tax forms, documents and other related employment tax information; and (iii) copies of any notices or correspondence received from any federal, state, or local authority with respect to any tax return or deposit made by Paycor. Failure to promptly provide all such information may result in additional fees as well as late deposits to employee accounts and/or late payments or deposits of required taxes. Paycor uses information supplied by Client to perform services, including payroll data and federal, state, and local deposit frequencies and identification numbers, and Client accepts responsibility for the verification and accuracy of this information. Paycor reserves the right to file any and all required federal, state and local tax forms and reports electronically on behalf of Client. Paycor assumes responsibility only for interest charges and/or penalties, which result from the negligence of Paycor. Paycor does not accept responsibility for failure to make deposits or filings if the failure is due to Client not providing adequate or timely information or sufficient funds.

Client will check and verify, for each pay period, the accuracy of all Client data supplied to Paycor, and the accuracy of all paychecks, disbursements, and/or reports produced by Paycor for Client. Client agrees to immediately notify Paycor of any errors, and Client releases Paycor from any liability due to errors resulting from inaccurate data supplied by Client. Furthermore, Client releases Paycor from any and all liability for the use of inaccurate data supplied by Client in connection with performance of any services on behalf of Client. If Paycor notices any potential inaccuracy, Paycor will attempt to advise Client of the same. However, Paycor is not liable for any failure to notice and/or failure to advise Client of inaccuracies. In the event that the Client receives pension/benefit plan data, Client must confirm daily bank account balances to ensure timely and accurate contributions. In the event of any discrepancies, Client must immediately inform Paycor of the correct figures. Client will not hold Paycor responsible for any lost revenue or cost associated with untimely or inaccurate investment of contributions.

If Client is receiving any services that require Paycor to collect funds from Client's DDA to pay Client's payment obligations (i.e. tax filing, direct deposit, Official Check, etc.) Client will maintain sufficient funds in its DDA within the deadline established by Paycor to cover any debit of payroll and tax related charges necessary for performance of the Paycor Services by Paycor each pay period and any debit of Service Fees. Client agrees to indemnify and hold Paycor harmless from any and all liability resulting from any lack of sufficient funds in Client's DDA.

III. ELECTRONIC FUNDS TRANSFER (EFT); DEMAND DEPOSIT ACCOUNT (DDA); NSF CHARGES

Paycor may debit the Client's DDA in order to make the necessary payments to Client's employees (whether by Paycor Official Check or direct deposit), make the necessary payroll tax deposits, and to collect other fees and expenses payable under the Paycor Service Agreements, including without limitation, Service Fees. Client will maintain a sufficient available balance in its DDA one day prior to each Payday to cover debits for all current or past due payments to employees, payroll taxes, any NSF charges and any and all fees and expenses payable to Paycor. If Client is subject to the Federal \$100,000 One-Day Rule as specified in Internal Revenue Service Publication 15 (Circular E, Employer's Tax Guide), Client agrees that funds representing the total tax liability will be wire transferred at the request of Paycor from the Client's DDA to Paycor's Tax Trust Account no later than one day prior to Payday for the applicable payroll. In consideration for the cost of this wire service, Client agrees to pay Paycor a reasonable fee for each wire transfer. In the event sufficient funds are not available to cover the above listed payments, taxes, deposits, charges, fees and expenses, Paycor may assess an NSF charge of \$110.00 (subject to adjustment as set forth in Section IV below) and reserves the right to immediately terminate the Paycor Service Agreements without notice. If Paycor terminates this Agreement, Paycor shall not be responsible for making any further payroll tax deposits or filings, and Paycor may retain deposits to offset any amounts owed from Client.

If using direct deposit or Official Check services, Client hereby contracts and authorizes Paycor, one day prior to Client's Payday, to process EFT transactions for such amounts as are necessary to pay Client's employees. Such amounts are to be held in an account established by Paycor until Client's Payday, when funds shall be deposited to employee accounts via direct deposit or paid to the employees by Official Check. This Agreement is considered an application for credit and authorizes Paycor to investigate the credit of Client including vendor references, bank account status and history, and the owner's personal credit. Initiation of direct deposit and/or Official Check is subject to Paycor approval of Client's credit.

In the event that Paycor's EFT transactions on Client's account are returned due to insufficient funds or for any other reason, Client agrees to promptly reimburse Paycor for all advances made by Paycor and to pay interest on the unpaid amount at the rate of one and one-half percent (1 1/2%) per month until paid. Client agrees to pay Paycor for all collection costs, including reasonable attorney's fees, which Paycor may incur as a result of Client's default. Client further agrees that Paycor may charge back any amount that Paycor advanced and which Client failed to have available for Paycor. Client agrees to defend and indemnify Paycor and hold it harmless from any claim, liability damage or expense, including reasonable attorney's fees, which Paycor incurs as a result of Client's default under the Paycor Service Agreements and/or Paycor's exercise of its rights under the Paycor Service Agreements.

In the event that Paycor's EFT transactions on Client's account are returned due to insufficient funds or for any other reason, Client may request Paycor to reissue the EFT transaction. If so, Paycor will charge Client a reissuance fee of \$25.00 (subject to adjustment as set forth in Section IV below).

Any Client requests for refunds or adjustments will not be processed until Paycor verifies that sufficient funds were received by Paycor from Client's bank account to cover all payments made by, or fees due to, Paycor.

IV. FEES AND SERVICES

Client will pay service fees to Paycor for the services selected by the Client at the rates set forth on the front of this Agreement, or if no such rates are set forth, per Paycor's standard rates for such services ("Service Fees"). Upon acceptance of this Agreement by Paycor, and in consideration of Client's agreement to pay Service Fees to Paycor, Paycor will perform the Paycor Services. Paycor has the right to change the Service Fees and any other charges, fees and any expenses contemplated herein from time to time upon thirty (30) days prior written notice to Client. Paycor may charge additional fees for services not enumerated in this Agreement. Service fees are subject to change in the event of a change in processing method and/or processing frequency. As additional consideration, Client hereby assigns to Paycor all benefits derived on Client funds held by Paycor.

V. NO WARRANTY

WITH THE EXCEPTION OF ANY WARRANTY EXPRESSLY SET FORTH IN A SUPPLEMENTAL AGREEMENT, PAYCOR MAKES NO WARRANTIES, AND SPECIFICALLY DISCLAIMS, ANY AND ALL WARRANTIES, EXPRESS OR IMPLIED, WITH RESPECT TO ANY PAYCOR SERVICES, INCLUDING BUT NOT LIMITED TO ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.

VI. LIMITATION OF LIABILITY

Except for interest charges and/or penalties imposed by taxing authorities that are the direct result of Paycor's negligence, the cumulative liability of Paycor to Client for all claims relating to or arising from the Paycor Services or the Paycor Service Agreements, in contract, tort, or otherwise, is the total Service Fees paid by Client to Paycor for only the pay period(s) from which such liability arises. In no event shall Paycor be liable to Client or to any other person for any consequential, indirect, special, incidental or other damages of any sort not specifically provided for herein as a result of the performance or non-performance of any obligation of Paycor under any Paycor Agreement with Client, even if Client has advised Paycor of the possibility of such potential loss or damage. Furthermore, under no circumstances will Paycor be liable to Client or any other person with respect to actions, facts or circumstances occurring or existing prior to the date of this Agreement. The foregoing limitation of liability and exclusion of damages applies regardless of any other remedies Client may have.

VII. TERM AND TERMINATION

This Agreement is for an initial term of ninety (90) days from the date of acceptance by Paycor, unless sooner terminated as set forth below. Upon the expiration of any term, the Agreement will be automatically renewed for a successive renewal term of the same length, and under the same terms and conditions unless Client notifies Paycor of its intent to terminate the Agreement at least thirty (30) days prior to the expiration of the then current term. Paycor reserves the right to terminate this Agreement for any reason upon oral or written notice to Client. Until acceptance of this Agreement by Paycor, and after termination of this Agreement for any reason, Paycor has no obligation to perform any services on Client's behalf.

Should Client fail to pay any Service Fees, fail to maintain sufficient funds in its DDA, in Paycor's determination become insolvent or be likely to become insolvent, or fail to carry out any other obligation under the Paycor Service Agreements, Paycor may, at its option, in addition to other available remedies, take any and all actions it deems appropriate to secure payment of all amounts owed to Paycor by Client under this or any other agreement and/or terminate the Paycor Service Agreements immediately and without notice. In addition to any of Paycor's remedies, and not in limitation of Paycor's remedies, Client grants Paycor the right of set-off for any amounts owed by Client to Paycor in any Paycor account. Client agrees to pay for all collection costs, including reasonable attorney's fees, which Paycor may incur as a result of Client's default.

VIII. INTELLECTUAL PROPERTY

All computer programs (other than pre-packaged third-party software), tutorials and related documentation ("Paycor Products") made available, directly or indirectly, by Paycor to Client as part of the Paycor Services are the exclusive property of Paycor or the third parties from whom Paycor has secured the rights to license. All rights, title and interest in or to any copyright, trademark, service mark, trade secret, and other proprietary right relating to the Paycor Products and the related logos, product names, etc. are reserved. The use of any software included in, or supplied by Paycor for use with the Paycor Products shall be governed by the license agreement (whether written, shrink-wrapped or on-line) delivered with such software.

IX. SECURITY AND CONFIDENTIALITY

Paycor will keep all Client information confidential and will release it only to Paycor employees on a need-to-know basis. All Client payroll data will remain property of Paycor. It is the Client's responsibility to store and update records relating to its payroll account. Any additional information needed from Paycor may result in additional fees. Furthermore, Paycor is not, and will not be, Client's official record keeper. Client shall, to the extent it deems necessary, keep copies of all source documents of the information delivered to Paycor.

X. FUNDING INDEMNIFICATION

A. Funding. Client shall indemnify and hold harmless Paycor from and against any loss, liability, claim, damage or exposure (each a "Loss") arising from or in connection with any action, proceeding or claim made or brought against Paycor by any bank with whom Client maintains a payroll account or funds for any Paycor error, omission or failure incident or pursuant to Paycor providing the Paycor Services to Client that would have been corrected by Paycor except Client refused or was unable to fund or reimburse such bank.

B. Debits. Client shall be liable for debits initiated by Paycor hereunder. Client unconditionally promises to pay to Paycor the amount of any unfunded payroll file (including any debit which is returned to Paycor because of insufficient or uncollected funds or for any other reason) upon demand and interest thereon at the rate set forth in Section III. Also, if any debit to a Paycor account reversing or correcting a previously submitted credit(s) is returned for any reason, Client unconditionally promises to pay the amount of such debit upon demand and interest thereon at the rate set forth in Section III. Client shall be liable for, and shall indemnify Paycor against any loss, liability, claim, damage or exposure arising from or in connection with any fraudulent or criminal acts of Client's employees.

C. Client's Breach/Fault. Client shall indemnify and hold Paycor harmless from and against any Loss arising from or otherwise relating to: (i) Client's breach of any representation or warranty set forth in any Paycor Service Agreement; (ii) Client's failure to perform any covenant or other obligation set forth in any Paycor Service Agreement; (iii) the accuracy of information supplied by Client to Paycor; or (iv) actions taken by Paycor pursuant to instructions provided by the Client.

XI. GENERAL PROVISIONS

A. Independent Contractor. This Agreement establishes an independent contractor relationship only, by which Paycor will perform the Paycor Services for Client. It is not intended as, and may not be construed to establish, a partnership, joint venture, agency or master/servant relationship between Paycor and Client.

B. Agent. Paycor is not an agent of Client except where required for federal, state and local payroll tax deposits, filings and correspondence and except for purposes of any unclaimed property act. For the purpose of any unclaimed property act, Paycor shall be deemed to hold property as Client's agent for Client alone and Client shall be deemed to be the holder of property insofar as the interest of any other person and the property is concerned. Should an agency relationship be found to exist, it will automatically terminate (except for the purpose of any unclaimed property act) upon return to Paycor of any check or pre-authorized charge of Client for insufficient or uncollected funds.

C. Severability. If any provision of the Paycor Service Agreements or any portion thereof is held to be invalid, illegal or unenforceable, the validity, legality or enforceability of the remainder of the Paycor Service Agreements will not in any way be affected or impaired.

D. Assignment. No Paycor Service Agreement may be assigned by Client without prior written consent of Paycor, and any assignment made without such consent is null and void.

E. Governing Law and Inducement. The Paycor Service Agreements shall be construed in accordance with and governed by the law of the State of Ohio (without regard to principles of conflict of laws), including the application of any applicable statutes of limitations. Any action, suit or proceeding brought by any party with respect to, or to enforce the terms of, any of the Paycor Service Agreements or any other agreement provided for herein, therein or related thereto, shall be brought by such party exclusively in the courts of the State of Ohio located in Hamilton County, Ohio, or in the courts of the United States for the Southern District of Ohio, Western Division. EACH PARTY HERETO HEREBY WAIVES, TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW, ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN RESPECT OF ANY LITIGATION DIRECTLY OR INDIRECTLY ARISING OUT OF, UNDER OR IN CONNECTION WITH ANY OF THE PAYCOR SERVICES AGREEMENTS. EACH PARTY HERETO (A) CERTIFIES THAT NO REPRESENTATIVE, AGENT OR ATTORNEY OF ANY OTHER PARTY HAS REPRESENTED, EXPRESSLY OR OTHERWISE, THAT SUCH OTHER PARTY WOULD NOT, IN THE EVENT OF LITIGATION, SEEK TO ENFORCE THE FOREGOING WAIVER AND (B) ACKNOWLEDGES THAT IT AND THE OTHER PARTIES HERETO HAVE BEEN INDUCED TO ENTER INTO ANY OF THE PAYCOR SERVICES AGREEMENTS, AS APPLICABLE, BY, AMONG OTHER THINGS, THE MUTUAL WAIVERS AND CERTIFICATIONS IN THIS SECTION XI.

F. Waiver. A Waiver by either party of its rights hereunder is not binding unless contained in a writing signed by an authorized representative of the party waiving its rights. The non-enforcement or waiver of any provision on one occasion does not constitute a waiver of such provision on any other occasions unless expressly so agreed in writing.

G. Entire Agreement. The Paycor Service Agreements constitute the entire understanding of the parties, and supersede all prior agreements between the parties, whether oral or written. Unless otherwise specified herein or in any other Paycor Service Agreement, the Paycor Service Agreements may not be modified except by a writing signed by authorized representatives of both parties.

H. Non-Hire. During the term of this Agreement, Client shall not solicit the employment of any Paycor employee who has been involved in furnishing Paycor Services hereunder.

I. Supplemental Agreements. In the event of any conflict of the Terms and Conditions of any Supplemental Agreement with the Terms and Conditions set forth herein, the Terms and Conditions of this Agreement shall prevail.

J. Counterpart Execution; Reproduction of Electronically-Captured Client Signature. Any Paycor Service Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute but one and the same instrument. Facsimile signatures and/or electronically-captured signatures shall constitute original manual signatures on any and all such Paycor Service Agreements. Client hereby acknowledges, understands and agrees that: (i) Paycor may have captured Client's signature on, or in connection with, the Client Services Agreement via an electronic device (or may have captured Client's signature electronically in addition to Client manually signing printed copies of such documents) and that such electronically-captured signature shall be considered an original manual signature of Client for all purposes; (ii) Paycor may electronically reproduce Client's signature on all agreements, instruments, forms, authorizations, powers of attorney, and other documents which Paycor, in its sole discretion, determines to be necessary or advisable in connection with providing Paycor Services (including, without limitation, the Client Services Agreement, any and all Supplemental Agreements), any and all such documents requested by any bank with which Client maintains an account, and any and all such documents requested by any federal, state or local governmental agency; and (iii) any and all electronic reproductions of Client's signature shall be considered an original manual signature of Client on printed versions of such documents for all purposes.

Reporting Agent Authorization

OMB No. 1545-1058

Taxpayer

1a Name of taxpayer (as distinguished from trade name) Jackson County Missouri		2 Employer identification number (EIN) 44 6000524
1b Trade name, if any		4 If you are a seasonal employer, check here <input type="checkbox"/>
3 Address (number, street, and room or suite no.) 415 E. 12th St Suite 105		5 Other identification number
City or town, state, and ZIP code Kansas City MO 64106		
6 Contact person Troy Thomas	7 Daytime telephone number (816) 881-3176	8 Fax number ()

Reporting Agent

9 Name (enter company name or name of business) Paycor, Inc		10 Employer identification number (EIN) 31 1299990
11 Address (number, street, and room or suite no.) 644 Linn St. Suite 200		
City or town, state, and ZIP code Cincinnati OH 45203		
12 Contact person Robert Johnson	13 Daytime telephone number (513) 381-0505	14 Fax number (513) 381-4146

Authorization of Reporting Agent To Sign and File Returns

15 Use the entry lines below to indicate the tax return(s) to be filed by the reporting agent. Enter the beginning year of annual tax returns or beginning quarter of quarterly tax returns. See the instructions for how to enter the quarter and year. Once this authority is granted, it is effective until revoked by the taxpayer or reporting agent.

940 _____	941 _____	940-PR _____	941-PR _____	941-SS _____	943 _____
943-PR _____	944 _____	944-PR _____	944-SS _____	945 _____	1042 _____
CT-1 _____					

Authorization of Reporting Agent To Make Deposits and Payments

16 Use the entry lines below to enter the starting date (the first month and year) of any tax return(s) for which the reporting agent is authorized to make deposits or payments. See the instructions for how to enter the month and year. Once this authority is granted, it is effective until revoked by the taxpayer or reporting agent.

940 _____	941 _____	943 _____	944 _____	945 _____	720 _____
1041 _____	1042 _____	1120 _____	CT-1 _____	990-PF _____	990-T _____

Disclosure of Information to Reporting Agents

17a Check here to authorize the reporting agent to receive or request copies of tax information and other communications from the IRS related to the authorization granted on line 15 and/or line 16.

b Check here if the reporting agent also wants to receive copies of notices from the IRS

Form W-2 series or Form 1099 series Disclosure Authorization

18a The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Form W-2 series information returns. This authority is effective for calendar year forms beginning 1.

b The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Form 1099 series information returns. This authority is effective for calendar year forms beginning _____.

State or Local Authorization

19 Check here to authorize the reporting agent to sign and file state or local returns related to the authorization granted on line 15 and/or line 16

Authorization Agreement

I understand that this agreement does not relieve me, as the taxpayer, of the responsibility to ensure that all tax returns are filed and that all deposits and payments are made. If line 15 is completed, the reporting agent named above is authorized to sign and file the return indicated, beginning with the quarter or year indicated. If any starting dates on line 16 are completed, the reporting agent named above is authorized to make deposits and payments beginning with the period indicated. Any authorization granted remains in effect until it is revoked by the taxpayer or reporting agent. I am authorizing the IRS to disclose otherwise confidential tax information to the reporting agent relating to the authority granted on line 15 and/or line 16, including disclosures required to process Form 8655. Disclosure authority is effective upon signature of taxpayer and IRS receipt of Form 8655. The authority granted on Form 8655 will not revoke any Power of Attorney (Form 2848) or Tax Information Authorization (Form 8821) in effect.

Sign Here	I certify I have the authority to execute this form and authorize disclosure of otherwise confidential information on behalf of the taxpayer.		
	 Signature of taxpayer	Q. TROY THOMAS Director of Finance	9/17/10 Date