



October 8, 2025

Christian County
Paula Brumfield, County Clerk
Madison Raines, Payroll
100 W. Church Street, Room 304
Ozark, MO 65721

Dear Paula & Madison:

Christian County (the County) remains committed to serving its residents, businesses, and the community with accountability, transparency, and efficiency. KPM CPAs, PC (KPM) understands that to achieve these goals, the County relies on trusted advisors who can anticipate challenges and deliver practical solutions. Our team is dedicated to providing payroll consulting and advisory services that not only address compliance and reporting requirements but also help streamline processes and improve accuracy.

As requested, KPM can provide the following services to the County with estimated fees.

Payroll Consulting & Advisory Services

We will provide the County with payroll consulting and advisory services designed to help organizations navigate the complexities of payroll compliance, accuracy, and efficiency. While we would not process the County's payroll, we will serve as an advisor — offering proactive guidance, compliance updates, and expert insights so that your payroll operations remain smooth, accurate, and legally compliant. KPM's payroll advisors can help with:

- **Legislative & Compliance Updates**
Guidance on new payroll-related laws and regulations (e.g., OBBBA, Missouri Paid Sick Leave Law/Proposition A), helping to ensure the County stays compliant and avoids penalties.
- **Payroll Deductions & Withholdings**
Advising on proper payroll deductions, contributions, and benefits withholding to reduce errors and maintain compliance with federal and state requirements.
- **W-2 & Payroll Record Accuracy**
Reviewing payroll reporting and employee W-2s for accuracy and compliance, with recommendations to correct discrepancies.
- **Best Practices in Payroll Administration**
Providing insights on payroll structure, policies, and documentation to optimize efficiency and reduce risk.
- **Custom Advisory Support**
On-call consulting for any payroll-related questions or unique situations that arise — from employee leave policies to tax updates.

Fees

The fee for KPM's payroll consulting and advisory services is **\$700 per month** or **\$330 per hour**. The County may choose which option best suits your needs — a monthly or hourly rate solution.

www.kpmcpa.com

1445 E. Republic Road | Springfield, MO 65804 | 417-882-4300 | fax 417-882-4343



Terms

- Fee structure will begin November 1, 2025
- Fees quoted are valid for services performed through the accounting period ending March 31, 2026
- Fees will be reassessed at the end of the stated six-month period to ensure this agreement is equitable to both parties involved
- This can be canceled at anytime

As a top Midwestern firm by Accounting Today, we believe we are well suited to provide the additional resources you need. Our experience working with the County will allow our advisors to address key financial issues with the prompt, thorough, and proactive service you expect when working with KPM. Learn more about KPM and our payroll services on the following pages.

We are excited about building upon our strong working relationship with the County and supporting your team as they concentrate on the daily operations. Please contact me by phone at 417-882-4300 or by email at pcallaway@kpmcpa.com, should you have any questions.

Sincerely,

Patti S. Callaway
Manager

By signing below, Christian County agrees to the terms and conditions of the engagement provided herein.

Christian County

Date

KPM CPAs, PC

Date

Payroll Services

Payroll Services

→ Simplify Your Payroll Process with KPM's Experienced Advisors

Managing payroll can be complex and time-consuming, but it doesn't have to be. At KPM CPAs & Advisors (KPM), we offer payroll services designed to streamline your processes, maintain accuracy, and keep you in compliance with ever-changing regulations. Here's how we can help:

► FULL-SERVICE PAYROLL PROCESSING

We handle every aspect of your payroll, from calculating wages and deductions to managing direct deposits and issuing paychecks. Our team makes sure your employees are paid accurately and on time, every time.

► TAX FILING & COMPLIANCE

Navigating payroll taxes can be tricky. We take care of federal, state, and local payroll tax filings. Our services include timely and accurate filing of tax forms, such as W-2s and 1099s, to help reduce the risk of penalties.

► EMPLOYEE SELF-SERVICE PORTAL

Empower your employees with access to a user-friendly self-service portal. Here, they can view their pay stubs, manage direct deposit information, and access year-end tax documents anytime, anywhere.

► TIME & ATTENDANCE SOLUTIONS

Simplify time tracking with our integrated time and attendance solutions. Whether you need basic timekeeping or more advanced scheduling and reporting, we have the tools to make managing employee hours easier and more accurate.

10 COMMON RISKS WHEN SELF-MANAGING PAYROLL

- Compliance Complexities
- Data Security Threats
- Tax Filing Errors
- Time-Consuming Processes
- Payroll Software Risks
- Lack of Expertise
- Employee Dissatisfaction
- Benefit Administration Challenges
- Recordkeeping Burden
- Opportunity Costs



KPM
CPAS & ADVISORS

You Can 'Account' On Us.

Contact Us To Help Solve Your Problems

► BENEFITS ADMINISTRATION

We also assist in managing employee benefits, such as health insurance and retirement plans. Our payroll services are fully integrated with benefits administration, making it easy to handle deductions and contributions seamlessly.

► CUSTOMIZED REPORTING

Gain insights into your payroll data with our customized reporting services. We provide detailed reports on payroll expenses, labor costs, and more, helping you make informed business decisions.

► DEDICATED SUPPORT

At KPM, we pride ourselves on providing personalized service. Our dedicated payroll specialists are always available to answer questions, resolve issues, and make sure your payroll runs smoothly.



**MEMBER OF THE AMERICAN PAYROLL
ASSOCIATION & NAMED AMONG THE TOP 5
'AREA'S LARGEST PAYROLL COMPANIES' BY
THE SPRINGFIELD BUSINESS JOURNAL**

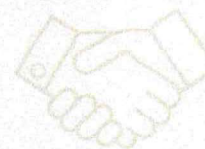
► READY TO SIMPLIFY YOUR PAYROLL?

Let us take the burden off your shoulders so you can focus on what you do best — growing your business. **Contact us today to learn more about how our payroll services can benefit your company.**

NOT READY TO COMPLETELY OUTSOURCE PAYROLL?



We offer a thorough payroll process review to help you identify inefficiencies, risks, and opportunities for improvement within your current system. Our experts will assess your existing processes, provide actionable recommendations, and help you implement best practices to enhance accuracy and compliance, whether you continue managing payroll in-house or consider partial outsourcing.



**NO MATTER THE LEVEL OF
SUPPORT YOU NEED, KPM
CAN HELP. CONTACT US
TO LEARN MORE.**

KPM
CPAS & ADVISORS

417-882-4300 | info@kpmcpa.com
www.kpmcpa.com | [#KPMCPAs](https://www.instagram.com/kpmcpa)
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   **Let's Connect**
Contact Us Today To Speak With Our Advisors

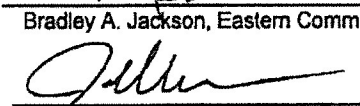
BY CHRISTIAN COUNTY AND ONE COPY OF THIS AGREEMENT WILL BE RETURNED TO YOU.

IN WITNESS WHEREOF, the parties have executed and entered into this Agreement as of the date first set forth above.

COUNTY OF CHRISTIAN

By: 
Lynn Morris, Presiding Commissioner

By: 
Bradley A. Jackson, Eastern Commissioner

By: 
Johnny Williams, Western Commissioner

ATTEST BY: 
Paula Brumfield, Christian County Clerk

Approved as to form:

By: 
N. Austin Fax, Christian County Counselor

AUDITOR CERTIFICATION

I certify that the expenditure contemplated by this document is within the purpose of the appropriation to which it is to be charged and that there is an unencumbered balance of anticipated revenue appropriated for payment of same.


Amy Dent, Christian County Auditor

10/20/25
Date