



DEPARTMENT OF FINANCE

LISA LEWIS, DIRECTOR
STEPHANIE BONNETT, ASSISTANT FINANCE OFFICER
FREDA HOLDERMAN, ACCOUNTING SUPERVISOR

TO: Board Members
FROM: Lisa Lewis, Director of Finance *Lewis 9/13*
DATE: May 6, 2024
RE: Kay Bryant

Attached is the engagement letter with Kay Bryant to assist the District in year-end close and closing construction projects. The district has utilized Kay's services for the past four years with the same contract language. I ask for approval of this engagement and contract with Kay Bryant.

OUR MISSION IS TO INSPIRE AND EQUIP OUR STUDENTS TO SUCCEED IN LIFE

BULLITT COUNTY PUBLIC SCHOOLS IS AN EQUAL EDUCATION AND EMPLOYMENT INSTITUTION

Kay Bryant
900 Ford Hwy
Elizabethtown, KY 42701
(270) 401-3008

May 3, 2024

Ms. Lisa Lewis, Director of Finance
Bullitt County Board of Education
1040 Highway 44 East
Shepherdsville, KY 40165

RE: Engagement Letter—Year-End Close Assistance and Construction Project Review

Dear Ms. Lewis,

Thank you for selecting me as your independent contractor to assist you in closing Bullitt County's fiscal year 2024 and for a review of your construction projects. I am sending you this engagement letter to confirm the terms of, and limitations upon the services that I have agreed to perform.

I will review the current year-end close process and offer guidance to the District to properly make the appropriate year-end close entries for fiscal year 2024. All entries and process updates are the responsibility of the District. Reviewing the District financials and process set-up, I will require "read-only" access to MUNIS. Upon the completion of this engagement, the Director of Finance shall disable the assigned account for me to disallow access.

You should know that these services do not contemplate obtaining an understanding of your internal controls, testing accounting records and responses to inquiries, obtaining corroborating evidentiary matters, or carrying out other procedures that are ordinarily performed during an audit or review. This means I do not provide assurance that I will become aware of all significant matters that would be disclosed in an audit or review. Rather, these services are substantially less in scope than an audit or review. Therefore, I will not issue a report as a result of this engagement.

You are responsible for adopting sound accounting policies, for maintaining an adequate and efficient accounting system, for authorizing transactions and retaining supporting documentation for those transactions, and for devising a system of internal controls that will, for example, help assure the preparation of proper financial statements. I assume no managerial capacity for you through this engagement. For example, I do not act as your director, financial officer, or controller and I incur no responsibility or liability for managerial decisions.

You also remain responsible for the design and implementation of programs and controls to prevent and detect fraud, embezzlement, or any other wrongdoing. In addition, you remain responsible for identifying and ensuring that the Board complies with applicable laws and regulations.

My fee will be based upon the amount of time required at my standard billing rate of \$100 per hour. All invoices are due and payable upon presentation. I will bill monthly and billings become delinquent if not paid within 60 days of the invoice date. If billings are past due in excess of 90 days, I will stop all work until your account is brought current or withdraw from this engagement.

If any dispute arises between the parties, from my professional services, or under this engagement letter, the parties agree - as a condition precedent to filing suit - to first submit the dispute to non-binding mediation administered by an agreed-upon third party. At the mediation, the parties agree to make a good faith attempt to settle the dispute. I will pay half the cost of the mediation, and the claimants shall pay the other half.

I reserve the right to withdraw from the engagement. If I do withdraw from the engagement, I will send you a final progress billing, and I will then have no further obligation to complete the professional services. You agree to pay the entire outstanding balance, including the final progress billing.

In no event shall Kay Bryant be liable to the Board, whether a claim be in tort, contract, or otherwise, for any consequential, indirect, lost profit or similar damages relating to the services provided under this engagement letter, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Kay Bryant relating to such services.

I store information electronically and will communicate with you and others via email. I will take appropriate and customary measures to ensure data security and client confidentiality.

However, as electronic information can be stolen, and emails intercepted or otherwise disclosed by third parties, I cannot guarantee that information will be absolutely secure. In that regard, you agree that I shall have no liability for any claim, loss or damage arising from the disclosure of confidential or proprietary information.

If any part or provision of this agreement should be held void or invalid, the remaining provisions shall remain in full force and effect.

If the foregoing is in accordance with your understanding, please sign the copy of this letter in the space provided and return to me at pkbryant@windstream.net. Thank you for this opportunity to serve you.

Sincerely,

Kay Bryant
Independent Contractor
900 Ford Highway
Elizabethtown, KY 42701

Bullitt County Board of Education

Signature

Darrell Coleman

Printed Name

Chairman

Title

Dated



INDEPENDENT CONTRACTOR AGREEMENT

I. The Parties. This Agreement is made between a public entity known as Bullitt County Board of Education with a mailing address of 1040 Highway 44 East, Shepherdsville, Kentucky, 40165 (“Client”)

AND

an individual known as Pamela Kay Bryant with a mailing address of 900 Ford Hwy, Elizabethtown, Kentucky, 42701 (“Contractor”).

WHEREAS the Client intends to pay the Contractor for services provided, effective July 1, 2024, under the following terms and conditions:

II. Services. The Contractor agrees to perform the following: Review the current year-end close process and offer guidance to the District to properly make the appropriate year-end close entries for fiscal year 2024 and review the MUNIS construction projects and offer closure process guidance.

Hereinafter known as the “Services”.

III. Payment. The Client agrees to pay for the Services performed by the Contractor.

The Contractor agrees to be paid as follows:

On a per hour basis at a rate of \$100.00. The Contractor shall notify Client (Lisa Lewis via email) when the contractor bills twenty (20) hours and each time thereafter.

IV. Due Date. The Services provided by the Contractor shall begin on July 1, 2024 and end on June 30, 2025. All Services provided by the Contractor must be completed by June 30, 2025.

V. Expenses. The Contractor shall be responsible for all expenses related to providing the Services under this Agreement. This includes, but is not limited to, supplies, equipment, operating costs, business costs, employment costs, taxes, Social Security contributions / payments, disability insurance, unemployment taxes, and any other cost that may or may not be in connection with the Services provided Contractor.

VI. Independent Contractor Status. The Contractor, under the code of the Internal Revenue Service (IRS), is an independent contractor and shall not be deemed, the Client's employee.

In its capacity as an independent contractor, Contractor agrees and represents:

Contractor has the right to perform Services for others during the term of this Agreement;

Contractor has the sole right to control and direct the means, manner, and method by which the Services required by this Agreement will be performed. Contractor shall select the routes taken, starting and ending times, days of work, and order in which the work is performed;

Contractor shall not be required to wear any uniforms provided by the Client;

The Services required by this Agreement shall be performed by the Contractor, and the Client will not hire, supervise, or pay assistants to help the Contractor;

Contractor shall not receive any training from the Client in the professional skills necessary to perform the services required by this Agreement; and

Contractor shall not be required by the Client to devote full-time to the performance of the Services required by this Agreement.

VII. Business Licenses, Permits, and Certificates. The Contractor represents and warrants that Contractor shall comply with federal, state, and local laws requiring any required licenses, permits, and certificates necessary to perform the Services under this Agreement.

VIII. Federal and State Taxes. Under this Agreement, the Client shall not be responsible for:

Withholding FICA, Medicare, Social Security, or any other federal or state withholding taxes from the Contractor's payments or make payments on behalf of the Contractor;

Making federal or state unemployment compensation contributions on the Contractor's behalf;
and

The payment of all taxes incurred related to or while performing the Services under this Agreement, including all applicable income taxes and, if the Contractor is not a corporation, all applicable self-employment taxes. Upon demand, the Contractor shall provide the Client with proof that such payments have been made.

IX. Unemployment Compensation. The Contractor shall not be entitled to unemployment compensation in connection with the Services performed under this Agreement.

X. Workers' Compensation. The Client shall not be responsible for providing workers' compensation insurance on the Contractor.

XI. Liability Insurance. The Contractor agrees to bear all responsibility for the actions related to themselves under this Agreement. In addition, the Contractor agrees to obtain comprehensive liability insurance coverage in case of bodily injury, personal injury, property damage, contractual liability, and cross-liability.

There shall be a minimum amount of combined single limit of \$1,000,000.00.

XII. Indemnification. The Contractor shall indemnify and hold the Client harmless from any loss or liability from performing the Services under this Agreement.

XIII. Termination of Agreement. This Agreement shall terminate on June 30, 2025.

XIV. In addition, the Client may terminate this Agreement, for any reason, with 10 days written notice to the Contractor. The Contractor may terminate this Agreement, for any reason, with 20 days written notice to the Client.

XV. Exclusive Agreement. This entire Agreement is between the Client and Contractor.

XVI. Resolving Disputes. If a dispute arises under this Agreement, the Client and Contractor agree, as a condition precedent to filing suit, to first submit the dispute to non-binding mediation administered by an agreed-upon third party. At the mediation, the parties agree to make a good faith attempt to settle the dispute. The Contractor will pay half the cost of the mediation, and the Client shall pay the other half.

XVII. Confidentiality. The Contractor acknowledges that it will be necessary for the Client to disclose certain confidential and proprietary information to the Contractor in order for the Contractor to perform their duties under this Agreement. The Contractor acknowledges that disclosure to a third party or misuse of this proprietary or confidential information would irreparably harm the Client. Accordingly, the Contractor will not disclose or use, either during or after the term of this Agreement, any proprietary or confidential information of the Client without the Client's prior written permission except to the extent necessary to perform services on the Client's behalf.

Proprietary or confidential information includes, but is not limited to:

The written, printed, graphic, or electronically recorded materials furnished by Client for Contractor to use;

Any written or tangible information stamped "confidential," "proprietary," or with a similar legend, or any information that Client makes reasonable efforts to maintain the secrecy of business or marketing plans or strategies, customer lists, operating procedures, trade secrets, design formulas, know-how and processes, computer programs and inventories, discoveries, and improvements of any kind, sales projections, and pricing information; and

Information belonging to customers and suppliers of the Client about whom the Contractor gained knowledge as a result of the Contractor's services to the Client.

Upon termination of the Contractor's services to the Client, or at the Client's request, the Contractor shall deliver to the Client all materials in the Contractor's possession relating to the Client's business.

The Contractor acknowledges that any breach or threatened breach of confidentiality of this Agreement will result in irreparable harm to the Client for which damages would be an inadequate remedy. Therefore, the Client shall be entitled to equitable relief, including an injunction, in the event of such breach or threatened breach of confidentiality. Such equitable relief shall be in addition to Client's rights and remedies otherwise available at law.

XVIII. Proprietary Information. Proprietary information, under this Agreement, shall include:

The product of all work performed under this Agreement ("Work Product"), including without limitation all notes, reports, documentation, drawings, computer programs, inventions, creations, works, devices, models, works-in-progress, and deliverables, will be the sole property of the Client, and Contractor hereby assigns to the Client all right, title, and interest therein, including, but not limited to, all audiovisual, literary, moral rights and other copyrights, patent rights, trade secret rights, and other proprietary rights therein. Contractor retains no right to use the Work Product and agrees not to challenge the validity of the Client's ownership in the Work Product;

Contractor hereby assigns to the Client all right, title, and interest in any and all photographic images and videos or audio recordings made by the Client during Contractor's work for them, including, but not limited to, any royalties, proceeds, or other benefits derived from such photographs or recordings; and

The Client will be entitled to use Contractor's name and/or likeness use in advertising and other materials.

XIX. No Partnership. This Agreement does not create a partnership relationship between the Client and the Contractor. The Contractor shall have no authority to enter into contracts on Client's behalf or represent the Client in any manner.

XX. Additional Terms and Conditions. "Read-only" access to MUNIS is required for the term of the contract.

XXI. Governing Law. This Agreement shall be governed under the laws in the State of Kentucky.

XXII. Severability. This Agreement shall remain in effect in the event a section or provision is unenforceable or invalid. All remaining sections and provisions shall be deemed legally binding unless a court rules that any such provision or section is invalid or unenforceable, thus, limiting the effect of another provision or section. In such case, the affected provision or section shall be enforced as so limited.

XXIII. Breach Waiver. Any waiver by the Client of a breach of any section of this Agreement by the Contractor shall not operate or be construed as a waiver of any subsequent breach by the Contractor.

XXIV. Entire Agreement. This Agreement, along with any attachments or addendums, represents the entire agreement between the parties. Therefore, this Agreement supersedes any prior agreements, promises, conditions, or understandings between the Client and Contractor.

Client's Signature _____ Date _____

Print Name Darrell Coleman

Contractor's Signature _____ Date _____

Print Name _____