



Connecticut State Department of Education

Forensic Audit of Bridgeport Public School District

July 22, 2025

Prepared by: Emilie Deveraux, CFE

CliftonLarsonAllen LLP

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July 22, 2025

Charlene Russell-Tucker
Commissioner
Connecticut State Department of Education
450 Columbus Road
Hartford, CT 06103

RE: Bridgeport School District Forensic Audit

Dear Ms. Russell-Tucker:

CliftonLarsonAllen LLP was retained by the Connecticut State Department of Education (“the State”) to perform a forensic audit of the Bridgeport Public School District (“the District” or “BPS”) and their operational budget, transactions and processes during the periods of FY24 and FY25, July 1, 2023, through June 30, 2025. The purpose of this report is to summarize the results of our work.

We performed our engagement in accordance with the Statement on Standards for Forensic Services No. 1 (“SSFS No. 1”) of the American Institute of Certified Public Accountants (“AICPA”) and the Code of Professional Standards of the Association of Certified Fraud Examiners (ACFE). This report does not constitute an audit, compilation, or review, in accordance with standards of the AICPA, the objective of which would be the expression of an opinion on any specified elements, accounts, or items. Accordingly, CLA does not express such an opinion. The professional standards promulgated by the AICPA prohibit CLA from rendering an opinion as to whether there has been any fraud or other criminal activity by anyone associated with this engagement. The professional standards promulgated by the ACFE prohibits Certified Fraud Examiners (CFEs) from expressing opinions regarding the guilt or innocence of any person or party. Therefore, CLA does not render such opinions.

Fraud and irregularities by their very nature are most often hidden, and no absolute assurance can be given that all such matters have been detected. Our engagement cannot be relied on to disclose all irregularities or illegal acts, including fraud that may exist. However, to the extent such matters have come to our attention, we have included them in this report.

Respectfully submitted,

CliftonLarsonAllen LLP
Emilie Deveraux, CFE
Signing Director



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1. Executive Summary

Background

CliftonLarsonAllen LLP (“CLA”) was retained by the Connecticut State Department of Education to perform forensic audit services regarding the Bridgeport Public School District for the periods of FY24 and FY25, or July 1, 2023, through June 30, 2025.¹ The areas of concern expressed by the State include (1) the FY24 and FY25 operational budget expenditures and allocation, (2) the District’s fiscal controls and how such fiscal controls relate to any misalignment in expenditures relative to operational budgets.

The forensic audit was requested by the state following the announcement that the District is potentially facing approximately \$39 million in reductions to staff and programming due to a massive budget shortfall. In April 2025, the Bridgeport Board of Education (“the Board”) approved cuts that included eliminating 20 teaching positions, all District librarians, bus transportation for 2,400 students, kindergarten paraprofessionals, and a performing arts program in efforts to save approximately \$19.2 million.

The Request for Quote issued by the State of Connecticut Department of Education initially outlined an anticipated audit timeline from April 15, 2025, to May 23, 2025. Due to extended contract discussions, the Scope of Work (“SOW”) was finalized on May 9, 2025, resulting in a condensed timeframe for completing key procedures. To accommodate this, an amended SOW was signed on June 10, 2025, extending the final completion date to July 11, 2025. During this period, CLA experienced some delays in accessing the MUNIS accounting system. Initially, the designated City contact was responsive; however, as access issues persisted, their availability gradually decreased, which contributed to delays in gaining full access to the MUNIS accounting system. Despite these challenges, CLA completed the engagement successfully, although limited system access contributed to some delays in the overall timeline.

The forensic audit did not reveal any evidence of fraud or misappropriation of District assets. However, CLA identified several deficiencies related to board oversight, management communication, and financial transparency, which led to certain procedures not being followed and the misrepresentation of financial information.

Connecticut General Statutes Chapter 170 §10-220 describes the duties of boards of education, which includes providing adequate education, equitable allocation of resources, proper maintenance of facilities, and a safe school setting, among other duties.² Further, according to Chapter 170 §10-222 of the Connecticut General Statutes the board of education is responsible for preparing an itemized proposed budget, seeking input from District management and others, and approving the final budget or

¹ Unless otherwise noted, all data and documentation were reviewed for the full scope period of July 1, 2023, through June 30, 2025; however, the review of transactions and expenditures were limited to the period of July 1, 2023, through May 31, 2025.

² https://www.cga.ct.gov/2019/pub/chap_170.htm#sec_10-220

recommending it for approval through a town referendum, if required.³ Finally, Chapter 172 §10-262j of the Connecticut General Statutes describes the minimum budget requirements (MBR) for the budgeted appropriation for education for each fiscal year.⁴ This statute specifies that the board of education is responsible for maintaining or justifying any changes to the education budget in accordance with state law. The ultimate oversight responsibilities of the District reside with the board of education.

This report outlines the scope of our engagement, the procedures performed, the findings identified, and our recommendations for improving financial transparency, operational efficiency, and board governance within the District.

Scope of Work

The scope of work requested by the state was to conduct a forensic audit for FY24 and FY25 to assess the District's operational budget expenditures and fiscal controls and to provide a report of findings and recommendations.

1. **Operational budget expenditures:** The State has requested that CLA conduct a forensic audit of the FY24 (July 1, 2023, to June 30, 2024) and FY25 (July 1, 2024, to June 30, 2025) Bridgeport Public Schools operational budget expenditures to determine if expenditures align with budgeted allocations and, where they do not, identify the basis for and nature of such misalignment.
2. **Fiscal control review:** The State has requested that CLA assess the existence and efficacy of the established Bridgeport Public Schools fiscal controls and how such fiscal controls relate to any misalignment in expenditures relative to operational budgets.

Summary of Work Performed

CLA undertook the following procedures to complete the forensic audit of the District and assess the concerns raised by the State.

1. Initial conference
2. Document request
3. Interviews of relevant individuals in the District and on the Board of Education
4. Analysis of processes and procedures
5. Data collection and analysis
6. Detail testing
7. Email review
8. Board minute review
9. Year-over-year budget and actual analysis

³ https://www.cga.ct.gov/2019/pub/chap_170.htm#sec_10-222

⁴ https://www.cga.ct.gov/2021/pub/chap_172.htm#sec_10-262j

10. Review of employee listing for duplicate information

Results of Forensic Audit

The results of the aforementioned forensic audit procedures include identification of lack of board oversight, inefficiencies, unusual budget transfers, misclassification of expenditures, and opportunities for improvements in several processes and internal controls procedures. CLA found no evidence of fraud or malfeasance during the forensic audit procedures, which included overall trend analysis and detailed transaction testing on a sample basis.

Based on the forensic audit procedures performed by CLA, misclassifications of certain expenditures were noted, resulting in actual expenditures that did not align with the budgeted allocations. We were unable to identify the basis for and nature of each misclassification with certainty; however, based on our overall processes, including email review and trend analysis, CLA understands that the misclassification of expenditures was a deliberate tactic used by the District to ensure actual expenditures aligned with the budget. Further, budget transfers were often made to cover budget shortfalls artificially, resulting in information regarding budget accuracy being obscured in routine review of the budget to actual financial results. Most notably, these practices were either not disclosed to the board of education or, when identified, were not acted upon. The board's failure to exercise appropriate oversight allowed these financial manipulations to persist unchecked, contributing to systemic issues in transparency and accountability.

In our forensic review of the fiscal controls of the District, CLA identified inefficiencies and lack of training as the primary fraud risks and part of the reason for the misalignment of expenditures to budgets. CLA has included recommendations at the end of this report for the District's consideration to improve efficiency and effectiveness of processes and procedures and to increase transparency around the budgeting process of the District and strengthen the board's ability to fulfill its responsibilities related to financial management and oversight, ensuring greater transparency, accountability, and informed decision-making moving forward.

2. Background

The Bridgeport Public School District is located in the city of Bridgeport, CT (“the City”). Per the District Profile and Performance Report for School Year 2023-24, the District was comprised of approximately 19,000-20,000 students in grades pre-kindergarten through 12. The District serves 39 schools and programs with an average per pupil spend of \$18,565.⁵

The 2024-25 budget totaled \$280,251,134, a 4.7% increase over the \$267,765,076 budget for School Year 2023-24.⁶ During this same period, the District saw a 2.2% increase in enrollment, from 19,591 students in FY24 to 20,022 students in FY25. Although the District saw a minor enrollment increase from FY24 to FY25, overall enrollment in the District has decreased by 1.4% since FY20.⁷

For the 2025-26 school year, the District faces a budget deficit of approximately \$39 million, partially due to the expiration of more than \$150 million in federal stimulus funding awarded to the District during the COVID-19 pandemic. Additionally, the budget for the 2024-25 school year was adopted with a gap of \$26 million, with the plan of using the District’s reserves to close the gap.⁸ In addition to other immediate steps taken to address the 2024-25 budget shortfall, the State contracted with CLA to perform a comprehensive review of the District’s financial practices and a forensic audit of the 2023-24 and 2024-25 school year budgets.

The District has undergone numerous leadership changes during the most recent years. From January 2012 through March 2024, the District employed Marlene Siegel (“Ms. Siegel”) as the Chief Financial Officer (“CFO”).⁹ At the time of Ms. Siegel’s departure as CFO, Patricia St. Louis (“Ms. St. Louis”) stepped in as interim CFO. Nestor Nkwo (“Mr. Nkwo”), the former budget director for the City, was hired for the role of CFO for the District in September 2024.

Additionally, the District has cycled through six superintendents over the last eight years, currently employing Dr. Royce Avery, (“Dr. Avery”), in the role of Interim Superintendent. Prior to Dr. Avery’s appointment, the role was filled by Carmela Levy-David who was appointed with a 10-year contract in August 2023 but resigned after a little more than a year in the role.

3. Summary of Work Performed

In order to complete the scope of work agreed upon by the State and CLA, the following work was conducted by CLA to complete the forensic audit of District.

⁵ Expenditure data reflects the 2022-23 school year.

⁶ Operating budget with Alliance. Alliance funding is appropriated by the Connecticut General Assembly to support low performing school districts.

⁷ <https://public-edsight.ct.gov/>

⁸ Regular Board Meeting - March 25, 2024

⁹ Ms. Siegel was engaged as an independent contractor during the CFO transition period after her departure as an employee through July 2024.

1. Initial Conference

CLA held an initial meeting with the State virtually via Microsoft Teams on May 12, 2025. The meeting included Dr. Charles Hewes, Deputy Commissioner of Academics & Innovation, and Mr. Ed Arum, a consultant with the State. The purpose of this initial meeting was to make introductions and discuss timing, expectations, and agree on the cadence of communication between the State and CLA. Additionally, systems used by the City and District for financial and procurement purposes were discussed, and access was subsequently granted to CLA.

2. Document Request

On May 13, 2025, an initial document request was provided to the State to obtain financial data and documents needed to perform the forensic audit. Subsequent document requests were sent to the District or State as needed throughout the engagement.

3. Interviews of Relevant Individuals at the State, District, and Board of Education

Interviews of State and District staff along with select Board of Education members were conducted virtually over Microsoft Teams throughout the course of the engagement. The purpose of these interviews was to gather detailed information on the processes occurring as they relate to financial transactions and budgeting.

Table 1: Listing of Interviews Conducted

No.	Date	Name	Title
1.	05-20-2025	Nestor Nkwo	CFO, Bridgeport Public Schools
2.	05-20-2025	Patricia St. Louis	Deputy CFO
3.	05-21-2025	Nadira Clarke	Director, Grants Development & Management
4.	05-22-2025	Dr. Royce Avery	Superintendent, Bridgeport Public Schools
5.	05-23-2025	Michele McKinley	Chief of Special Education
6.	05-29-2025	Jorge Garcia	Chief of Operations and Maintenance
7.	06-02-2025	Nestor Nkwo	CFO, Bridgeport Public Schools
8.	06-05-2025	Patricia St. Louis	Deputy CFO
9.	06-05-2025	Dr. Albert Sackey	Assistant Superintendent
10.	06-05-2025	Angelica Morales	Financial Management Supervisor
11.	06-18-2025	Robert Traber	Board of Education Member
12.	06-18-2025	Joseph Sokolovic	Board of Education Member

4. Analysis of Processes and Procedures

Based on the interviews conducted and review of samples of documentation provided by several of the interviewees, CLA assessed the completeness and effectiveness of the processes and procedures in place for various aspects of the District's financial and accounting functions. The areas covered in this analysis include budgeting, procurement, grants, facilities and operations, and financial reporting. Within each area, several individual processes were reviewed and analyzed. CLA noted conflicting information between some employees' understanding of the processes and the written

documentation related to those processes. Additionally, CLA identified inefficiencies and opportunities for improvement in several areas.

5. Data Collection and Analysis

CLA was granted read-only access to the MUNIS enterprise resource planning system, which allowed CLA to view the various reports and modules without modifying any of the data within the system. To supplement the various reports provided to CLA during the document request process, CLA downloaded additional financial data directly from MUNIS.

When the volume, complexity or structure of the data warranted more advanced processing, the data was uploaded onto a data analysis software platform where it was indexed, summarized and analyzed. Assessing the relevant financial data obtained from MUNIS and through the document request process allowed CLA to perform various analyses prior to selecting samples for testing.

6. Detail Testing

A sample of individual transactions was selected based on the data analysis completed and included several expense accounts, dates, and transaction types. Transactions were selected using a risk-based approach, focusing on general ledger entries within accounts that CLA identified as high-risk during our analysis. These high-risk accounts included those with significant balances or substantial year-over-year changes during the scope period.

Detailed testing was performed on the sample of transactions selected, which included a review of all applicable documentation associated with each transaction. Depending on the type of transaction, documentation included invoices, purchase orders, email communications, spreadsheets detail journal entries needed, contracts, quotes, or some combination thereof.

7. Email Review

On May 19, 2025, electronic copies of the email account belonging to former Bridgeport School Department CFO Ms. Siegel were provided to CLA. The email files were uploaded to a third-party document review platform for review and analysis.

8. Board Minute Review

As part of the document request process, all regular Board of Education meeting, committee meeting, and special meeting minutes were requested of the District and subsequently provided to CLA. A review of the minutes was performed to identify discussions and concerns regarding the budget and finances of the District. Based on this review, two Board of Education members were selected for informational interviews.

9. Year-Over-Year Budget and Actual Analysis

The District has experienced significant operating deficits in recent years, particularly in FY24 and FY25, requiring the use of approximately \$6–\$8 million from reserve funds. These shortfalls have raised concerns regarding the budgeting process and the accuracy of expense allocations.

CLA reviewed both the FY25 Budget Appropriation Model and the Year-to-Date Budget Report to assess year over year budget to actual performance. The FY25 Budget Appropriation Model is very high level and reflects a total of approximately \$242 million budgeted to the General Fund, which aligned with the Year-to-Date Budget Report obtained from MUNIS. CLA calculated the percentage changes comparing FY25 to FY24 on the Budget Appropriation Model, noting a large increase in Salaries (both Certified and Non-Certified), Contracted Services, Transportation, and Office Equipment.

For a more granular analysis, CLA utilized the Year-to-Date Budget Reports to examine both the General Fund (018) and the Special Revenue Fund (028) of the District. CLA analyzed individual categories of the Budget Original Appropriation, Revised Budget, and Transfers/Adjustments, providing CLA with a deeper insight into the composition and movement of funds within each category and account.

In addition to the above analysis, CLA completed a budget to actual analysis for both the General Fund (018) and the Special Revenue Fund (028) of the District.

10. Review of Employee Listing for Duplicate Information

CLA obtained the employee master listing from personnel at the District and reviewed for duplicate information in the address, email address, or phone number fields. Several duplicates were noted. However, many duplicates on addresses are due to the address likely being a multi-unit building or due to the individuals being family members and living together. However, CLA also noted duplicates in District email addresses and personal email addresses that appeared unusual. For each of these instances (16 in total), CLA performed additional research to assess whether any of the individuals represented potential ghost employees, or individuals who may have been fraudulently entered into the system without actually performing work for the organization. Using CLEAR, a background research database, CLA was able to determine that all 16 individuals appear to be real people and properly included as employees within MUNIS.

Despite no evidence of ghost employees being identified, the fact that multiple, unrelated employees share a District email address or a personal email address in their MUNIS record is concerning. CLA will recommend that the District perform a routine review of the master employee listing to identify and correct any errors. Additionally, CLA will recommend that each employee receive a unique District email address that is tied to their employee record in MUNIS.

4. Results of Forensic Audit

a. Budget

i. Year Over Year Budget and Actual

In review of the General Fund (starting with 018), CLA noted the following total expense budgets:

- FY23: \$237,235,977
- FY24: \$239,735,981
- FY25: \$242,735,981

This reflects a cumulative increase in the General Fund of approximately \$5.5 million over the three-year period. CLA noted large increases in the budget for the following accounts: full time earned pay, electric utility services, gas utility services, human services, medical services, transportation, and other services. CLA reviewed these expense account groupings in detail and selected a sample of transactions from most related accounts for detail testing, which is discussed in **Section ii: Detail Testing** below.

Further review of budget revisions revealed that while the total revised expense budgets were consistent with the original budget allocations, there were several transfers/adjustments made to individual budget accounts. CLA also analyzed these budget transfers, noting that certain accounts experienced significant internal reallocations, while budget totals remained unchanged. Although the specific details of these transfers were not examined in depth, CLA did identify various unusual transfers and investigated one in further detail. CLA reviewed account 52886 – CT Partnership BOE Retirees and observed \$16 million in budget transfers out of the account in 2025, which resulted in a revised budget amount of negative \$5 million for that year. CLA reviewed the general ledger detail of this account, noting seven transfers, all exact million-dollar amounts, which appears unusual. Our review indicated that these transfers were reallocating the budget from the CT Partnership BOE Retirees account to Human Services or Medical Services and Full Time Earned Pay. Using retiree-designated funds for active payroll could jeopardize the ability to meet future obligations.

In review of the Special Revenue Fund (starting with 028), CLA noted the following total expense budgets:

- FY23: \$1,335,157,146
- FY24: \$1,431,358,124
- FY25: \$1,528,937,586

This reflects a cumulative increase in the Special Revenue Fund of approximately \$193 million over the three-year period. CLA noted large increases in the budget for the

following accounts: full time earned pay, health insurance city share, electric utility services, textbooks, educational services, school supplies, and other services.

Further review of the revised budget revealed trends consistent with the original budget allocations, similar to the General Fund budgets. CLA also analyzed budget transfers, noting that while some accounts experienced significant internal reallocations, the overall budget totals remained unchanged. Detailed testing of budget transfers in the Special Revenue Fund was not performed, as the scope of our engagement was the District's operational budget, or General Fund.

When comparing the General Fund original budget and revised budget to the actual expenses, CLA found that transfers were being made to different budget accounts to cover certain actual expenses, and therefore the revised budget always agreed to actual expenses. This approach is not a generally accepted method for managing or reporting budget activity. **See Recommendations section.** When reviewing the Special Revenue Fund original and revised budget data within MUNIS with actual expenses recorded in MUNIS, CLA found in all years the actual expenses recorded to expense accounts in MUNIS were over \$1 billion lower than the budget. However, during our interview with Patricia St. Louis (Deputy CFO), we learned that the District books some revenues to expense accounts to reflect the reimbursement nature of the transactions, artificially decreasing the actual expenses in those accounts. This practice explains the large difference CLA noted, and we were unable to perform a complete budget to actual analysis for this fund. CLA will recommend ceasing the use of this particular accounting practice going forward. **See Recommendations section.** Both budgeting and accounting practices within the 018 and 028 accounts undermine the integrity of the financial reports, as it obscures true variances and limits the ability to assess financial performance against original assumptions.

According to Governmental Accounting Standards Board (GASB) Statement No. 34 and Government Finance Officers Association (GFOA) best practices, the purpose of budget-to-actual reporting is to provide transparency and accountability by showing how actual results compare to both the original and final budgets. Adjusting the revised budget to always match actual expenses, thereby eliminating variances, is not a generally accepted method for managing or reporting budget activity. Instead, variances should be reported and explained, and budget amendments should be limited, documented, and subject to appropriate approval.¹⁰

These findings from our analysis above establish a foundational understanding of the District's budget process and recent financial trends, providing the necessary context for

¹⁰ GASB Statement No. 34, Paragraphs 130-131

CLA to select individual transactions to review, which is described in **Section ii: Detail Testing** below.

ii. Detail Testing

Analysis and Sample Selection

Using the insights gained from the year over year budget to actual analysis, CLA pulled Trial Balance reports from MUNIS detailing actual expenses for the fiscal years 2023 through 2025. CLA used data analytics techniques to identify patterns and anomalies in the expense accounts to assist in selecting a sample of expense transactions for testing. This included trending payments over time by vendor and account to identify any unusual fluctuations in payment activity. Transactions just below approval thresholds were also analyzed, and a sample was selected for testing to examine for proper authority and procurement method. The application of data analytics techniques enabled the identification of potential anomalies in the data to help inform the risk-based sample selected for testing.

After employing the data analytics procedures, CLA used a risk-based approach to select the samples using a combination of criteria, including random sampling, high-value vendor and individual balances, substantial corrections or journal entries, unusual or misclassified transactions, and transactions with exact or rounded dollar values.

The results of the sample selection criteria resulted in 60 expense entries to be tested in detail. Based on CLA's understanding of the 3.08.070 Purchasing Procedure, CLA retrieved supporting documentation for each transaction. CLA utilized MUNIS to examine supporting documentation such as invoices and receipts. CLA also utilized MUNIS to retrieve information relating to the purchase order, purchase requisition, contract bidding documentation, and workflow approvals.

Results of Detail Testing

Based on analysis and detail testing performed, CLA did not find evidence of misuse of District funds, and the expenses tested appeared to be for legitimate business purposes. CLA identified seven instances where expenses were potentially misclassified to a miscellaneous account instead of the appropriate specific accounts (See Attachment 1). However, with the documentation available in MUNIS, CLA gained comfort that the transactions represented legitimate District business.

The results of this testing and observations are as follows:

1. A \$494,950.00 payment to Southport Contracting for a chiller replacement at Cesar Batalla School was posted to the account "Other Services", though it appears that it should have been posted to a maintenance or construction account.

2. A \$447,212.50 payment to Sav-Mor Cooling and Heating for an HVAC replacement at Curiale School was posted to the account "Other Services", though it appears that it should have been posted to a maintenance, HVAC equipment, or construction account. CLA noted that other disbursements to Sav-Mor were posted in the HVAC equipment and construction accounts.
3. A \$175,610.00 payment to Shoreline Boiler for two boiler replacements at Maplewood School was posted to the account "Other Services", though it appears that it should have been posted to a maintenance, construction, or water/sewer equipment account. CLA noted that other disbursements to Shoreline were posted in the water/sewer equipment account.
4. A \$270,140.13 payment to Southport Contracting for a chiller replacement at Cesar Batalla School was posted to the account "Other Services", though it appears that it should have been posted to a maintenance or construction account.
5. A \$306,042.50 payment to Diversity Construction for pool ventilation upgrades at the JFK Pool was posted to the account "Other Services", though it appears that it should have been posted to a maintenance or construction account. CLA noted that other disbursements to Diversity were posted in the building maintenance and other maintenance accounts.
6. A \$333,325.17 payment to Christina Guazzelli/Balanced Behavioral Health was posted to the account "Other Services", though it appears that it should have been posted to a medical services account. Balanced Behavioral Health provides intensive behavioral support services for students identified with special needs. The services are provided by licensed behavioral technicians who are trained in Applied Behavioral Analysis.
7. A \$240,551.42 payment to Kelly Services was posted to the account "Other Services" but it should have been posted to the "Human Services" account. Kelly Services provides absence management and substitute teacher staffing services to Bridgeport Schools. CLA noted that other payments to Kelly Services under the same contract were posted to the human services account.

Based on the analysis and testing conducted, the overall expenses appear to reflect legitimate District business and follow the established purchasing procedure. CLA did not identify evidence of fraud or malfeasance in the expenses tested. However, misclassifying expenses into broad or miscellaneous accounts like "Other Services" instead of accurately categorizing them under specific accounts can significantly distort the District's financial picture. The misclassified transactions noted above were found through limited sample testing, so additional misclassifications may exist that CLA did not identify.

When current-year expenses are not properly allocated, it becomes difficult to assess how much is being spent in each operational area. This misrepresentation leads to inaccurate budget tracking and undermines the reliability of financial reports. This in turn affects future budget planning which relies heavily on historical spending patterns. Any inaccuracies in current allocations can result in underfunding or overfunding services in subsequent years. Accurate categorization ensures transparency, supports informed decision-making, and helps maintain fiscal responsibility.

Payroll Analysis

Full time earned pay was a significant portion of the increase in total budget over the three-year period. However, rather than test the actual payroll expense by selecting a sample, CLA performed overall trend analysis steps and reviewed for any anomalies. No unusual trends or anomalies were noted in our review. Our conclusions on the payroll analysis are as follows:

- The only pay identified for the former CFO, Ms. Siegel, was regular pay.
- CLA did not note any significant employee expense reimbursements.
- In review of the various employee positions, it does not appear that any employee received excess pay compared to others in the same position.
- In review of overtime, it does not appear that any employee received excess pay compared to others in the same position.
- In review of insurance buyouts, it does not appear that any employee received excess pay compared to others in the same position.
- In review of vacation buyouts, it does not appear that any employee received excess pay compared to others in the same position.
- In review of retro pay, it does not appear that any employee received excess pay compared to others in the same position.
- In review of differential pay, it does not appear that any employee received excess pay compared to others in the same position.

Over the three-year period, actual payroll expenditures remained relatively stable year over year. Consequently, the rationale for the substantial increase in the budget allocation for this category during the same timeframe is not readily apparent.

b. Email Review

On May 19, 2025, electronic copies of the email account belonging to former Bridgeport School Department CFO Ms. Siegel were provided to CLA. The email files were uploaded to a third-party document review platform, Logikcull, for review and analysis.¹¹ The upload contained 97,981 files/34.8 GB of data. Targeted keyword searches were performed on the files to identify documentation or discussions relevant to the scope of the engagement. While the scope of the

¹¹ Logikcull is a cloud-based eDiscovery software used by CLA to conduct digital evidence review.

engagement focuses on FY24 and FY25, files from FY22 and FY23 were also reviewed to identify any trends in budget practices and concerns. A select sample of results are summarized below.

i. Budget Concerns & Confusion

CLA identified concerns expressed regarding several different budgets, including but not limited to, the FY23 State Mid-Year Revenue Adjustments and the FY24 budget. Comments from the former CFO were identified regarding the FY22 budget, stating that the budget was “extremely constrained” with “no room” for an increase when a \$1.4 million increase to the facilities budget was requested. Emails were identified showing Ms. Siegel providing clarity on budget processes and timelines when asked, including providing copies of audits and other financial documentation when requested.

CLA identified communications containing concerns about budgeting and increased year-over-year expenses. An email exchange between Ms. Siegel and James W. Denton, identified in his email signature as the Director of Adult Education, discusses rising expenses in the Athletic budget; however, Ms. Siegel advises that there should be no increase in budget allocations from FY23 to FY24. See Exhibit 1.

In FY24, when Ms. St. Louis, manager of budgeting and finance for the District, noticed significant spending increases in landscaping and alerted Ms. Siegel, Ms. Siegel took the action to place a hold on all FY24 landscaping orders until the facilities department submitted an operational plan at a lower expense.

ii. Fraud and Misappropriation

The files were reviewed for any concerns communicated to Ms. Siegel regarding claims of fraud or misappropriation of funds. No communications were identified regarding concerns of fraud or misappropriation; however, the absence of communications to Ms. Siegel does not indicate that concerns were not communicated to others within the District or to the City.

iii. Procurement Process Concerns

During an interview with a member of the Board of Education, concerns were raised regarding certain contracts being priced at \$24,999 in order to subvert the City’s procurement process that requires formal bidding for contracts over \$25,000. The board member specifically mentioned a \$24,999 contract with the Hartford Healthcare Amphitheater, the venue used for the FY24 convocation and graduation.¹²

Section (C)(2) of the City’s Purchasing Procedure: Purchases Requiring Competitive Bidding states:

¹² The board member’s concern was specifically limited to the FY24 use of the Amphitheater. Documents identified in emails indicate that the venue was also used for District events in prior years.

“Competitive bidding shall be used for all purchases of goods and general services anticipated to exceed the sum of twenty-five thousand dollars (\$25,000.00) (See Connecticut General Statutes Section 7-148v, as amended); provided, however, that purchases shall not be deliberately split in amount, artificially staggered over time, or be the subject of any other artifice in order to avoid the requirement to utilize the competitive bidding process.”

Searches were completed to identify any discussions about avoiding the City purchasing process or the intentional pricing of contracts at or around \$24,999. A search was also conducted to identify any discussions surrounding a contract with the Hartford Healthcare Amphitheater.

A Request for Qualified Purchase Form, (“QP Form”), and an attached contract between Harbor Yard Amphitheater, LLC and the Bridgeport Board of Education for the use of the venue for the FY24 Bridgeport Public Schools Convocation was identified in the amount of \$22,500.¹³ See Exhibit 2. The contract also includes \$1,500 of reimbursable expenses for first aid and custodial services.

Section (C)(1) of the City’s Purchasing Procedure: Informal Competitive Proposals requires the contracting officer to obtain at least three quotes for any purchase over \$2,500 but not anticipated to exceed \$25,000. The QP form for this contract states, “Hartford Healthcare Amphitheater is the only facility in Bridgeport able to accommodate all BOE employees for an assembly of this magnitude” as to why the informal quote process was not followed. The vendor is also listed as both “sole source” and “single/special source.”

A QP Form and an attached contract between Calvin Terrell DBA Social Centric and Bridgeport Public Schools dated April 17, 2024, in the amount of \$24,999 was identified. See Exhibit 3. Per his LinkedIn.com profile, Calvin Terrell (“Mr. Terrell”) is a “trainer/educator, community organizer, speaker & virtue warrior” based in Phoenix, AZ.¹⁴ The QP form states “Calvin Terrell will facilitate for [sic] days of in person Listening & Learning sessions throughout the district, two remote/virtual sessions, and a three day in person intensive intergenerational justice for all cohort.” The form indicates this payment was funded by the ARP ESSER Funds grant.¹⁵

A flyer for a May 2024 event hosted by Mr. Terrell was also identified. See Exhibit 4. The flyer indicates that Mr. Terrell hosted a “community conversation” sponsored by Bridgeport Public Schools at Central High School in Bridgeport on May 15, 2024, from 6:30pm-8:00pm. No documentation was identified during the email review or through additional research to confirm whether all services listed on the QP Form were actually provided.

¹³ The venue was renamed from Harbor Yard Amphitheater to Hartford Healthcare Amphitheater in 2021.

¹⁴ <https://www.linkedin.com/in/calvin-terrell-9364b278/>

¹⁵ The ARP Esser Funds Grant was a post-COVID-19 federal grant awarded to Bridgeport Public Schools as part of the American Rescue Plan Act of 2021.

Public record research and social media research steps were also conducted to confirm whether a personal relationship exists between the superintendent at the time, Dr. Carmela Levy-Davis, and Mr. Terrell. No evidence of a personal relationship was found in available records. Research showed that Mr. Terrell has provided other speaking engagements and event facilitation services to the District going back as far as 2015.

While conducting a review of emails discussing the procurement process, CLA noted that Ms. Siegel would often communicate the correct process to follow when she was contacted about procurement opportunities. However, one email was identified in which Ms. Siegel advised a District employee to split a purchase to avoid the \$25,000 threshold.

In an email dated February 18, 2022, Ms. Siegel was contacted by a Bridgeport school principal regarding the purchase of furniture for a classroom. While Ms. Siegel does advise the principal to seek three vendor quotations per policy, she also states:

“In addition, I expect we will not be permitted to process an order for furniture in excess of \$24,999, due to the purchasing regulations that required a formal City-managed bidding process for expenditures of \$25,000 or more to the same vendor. Will you be able to divide the orders into two parts, the first for an amount under \$25,000? We could process the first order in spring 2022 and the second several months later in the new fiscal year, in July 2022.”

See Exhibit 5. This appears to be in violation of Section (C)(2) of the City’s Purchasing Procedure: Purchases Requiring Competitive Bidding.

iv. Enrollment Impacts on Funding

A search was conducted to identify any discussions surrounding declining student enrollment numbers and the impact on funding.

A communication from Ms. Siegel regarding reduced appropriations due to declining enrollment was sent in FY24 stemming from the reduced year-over-year ASTE appropriation.¹⁶ Ms. Siegel states, “I am concerned about the ramifications of the continued downward trend in enrollment, particularly as the fiscal cliff approaches in FY25. It would be essential for the district to ensure, moving forward, a strong action plan to increase enrollment in 2024-25.” See Exhibit 6. This communication was forwarded by Ms. Siegel to the then-Superintendent Dr. Levy-David, but no response was identified.

In an earlier email chain discussing an ARP-Priority grant for the FY24 school year, Ms. Siegel noted the importance of budgeting for the Fairchild Wheeler Interdistrict Multi-Magnet Campus, a magnet high school in the District, due to declining enrollment over the years, stating, “In order

¹⁶ ASTE appropriations are for Agriculture, Science, and Technology Education in the State of Connecticut.

to reverse the declining enrollment trend, the district may need to commit funds, from the supplemental resources, to revitalize and renew the educational programs at the campus.” See Exhibit 7.

In conclusion, CLA noted that the former CFO frequently communicated budget and financial information and monitored budgets and spending appropriately. The review found ongoing budget constraints, confusion over state revenue adjustments, and rising expenses, with Ms. Siegel often clarifying processes and enforcing spending controls. No evidence of fraud or misappropriation was found in the emails reviewed. Procurement concerns were noted, including contracts structured just below the \$25,000 bidding threshold and one instance where Ms. Siegel advised splitting a purchase to avoid formal bidding, contrary to City policy. The review also highlighted concerns about declining enrollment and its impact on funding.

Fiscal Controls

CLA conducted interviews with several individuals at the District to understand the processes and procedures within their respective areas of responsibility. The information obtained through interviews is described in each subsection below. CLA also obtained information on a sample basis to verify certain processes and procedures were performed as described. Those walkthrough procedures, including the documents obtained and reviewed, are also described below.

v. Budgeting

Despite the responsibility for preparation and adherence to the budget resting with the board of education, the budgeting process has recently been siloed in the CFO’s office, with other departments or the board having little input and visibility into the process or the considerations made.¹⁷ The only department that delivers input to the CFO’s office for inclusion in the budget request is the grants department, as they hold information related to the grants anticipated to be received for the upcoming fiscal year. No information from human resources related to payroll, nor information from operations and maintenance for facility needs, has historically been obtained. Further, individual schools received a set allocation based on their student enrollment projects and average salaries of their anticipated employees, but no other factors are considered, and they are not involved in any discussions during the budget preparation process. In addition to the school allocation received, each principal also receives a set discretionary operating budget of approximately \$25 per student per year. Based on information gathered from review of the board minutes, the board of education has historically had little involvement in the preparation of the initial budget proposal.

¹⁷ https://www.cga.ct.gov/2019/pub/chap_170.htm#sec_10-222

According to those at the District currently, no budget amendments are typically processed. Instead, budget transfers are made to move funds from reserves if needed. The budget transfers are processed by the CFO's office. Additionally, all monitoring of the budget throughout the year is done within the CFO's office. They report to the board regularly regarding the budget to actual amounts throughout the year. However, our review of budget transactions indicates that management intentionally reallocated funds between line items to cover deficits, which likely distorted the budget-to-actual comparisons throughout the year in an effort to present each expenditure line item as within budget.

For grant-specific budgets, often required for grant applications and routine reporting, the CFO historically prepared all grant budgets herself with no input from the grants department. However, with the new CFO in place, this duty has shifted to be the responsibility of the grants department. During interviews, individuals informed CLA that they believed that grant funds were being used to fund operating expenditures, which is an incorrect use of grant funds. Leadership has recognized this concern and is making efforts to enforce those boundaries to prevent future misclassification of spending. CLA did not identify any specific operating expense transactions in our sample selection that appeared to be deliberately recorded to a grant account to circumvent budget deficits in operating expense accounts.

Several concerns were raised with CLA regarding the transparency of the budgeting process and the budgeted amounts throughout the year. There has historically been no visibility into how the budget is prepared, nor has there been visibility as to where the current budget stands when department heads are making purchasing decisions. This led to overspending certain line items that then required adjustments to balance the budget. In addition to the lack of visibility, some departments also feel that there is limited information they can obtain from the CFO's office regarding the budget, and they are met with resistance when making requests for information. Responses from the CFO's office are often delayed or incomplete and require multiple follow-up requests before receiving any information. This makes it hard for leaders to obtain real-time financial information to use in purchasing decisions for their department. The board of education has lacked oversight of the budgeting and financial reporting processes of the District during the scope period, resulting in misclassifications and other potential problems going unchecked for several years.

Based on the information obtained through interviews and document review regarding the budgeting process, CLA has provided several recommendations for process improvements, which are described in the **Recommendations** section below.

vi. Procurement

There are six areas of procurement that CLA obtained information and documentation related to. For each area, CLA obtained information regarding processes and procedures through interviews and documentation. In certain areas, we requested sample documents to walk through the process.

1. Accounts Payable (AP) Purchases and Disbursements

The current AP purchases process begins when a department submits a purchase request through Formstack. Once a request is entered, it is routed in Formstack to the CFO for approval. Upon approval being documented in Formstack, clerical staff in the business office enter the request into MUNIS. After being entered in MUNIS, the request is routed to the City and processed for payment by the AP department at the City. Throughout this process, particularly at the initial requesting stage, there is no visibility at the department level of the budget to actual data, which impedes their ability to monitor spending.

Specific to the facilities and maintenance office, all invoices are physically signed and scanned into MUNIS in addition to being approved by the director within MUNIS.

For purchases over \$25,000, the City implements the bidding process, and the District business office must submit a request to the City for these purchases as needed. CLA obtained the procurement guide from the business office and noted purchases over \$25,000 are supposed to go to the City to execute the bidding process. CLA reviewed for adherence to the procurement policies during our detailed sample testing discussed in a previous section of this report.

2. Procurement Cards (P-Cards)

In the past year, the District has removed access to p-cards other than the superintendent. According to the superintendent, the p-card is very rarely used. For instances when the card is used, receipts for all transactions must be submitted to the business office. The statements for all p-cards are delivered directly to the business office for processing, and it is their responsibility for ensuring that each transaction is supported by a corresponding receipt. After processing, the business office sends the statements to the CFO for approval for payment.

In the event there is a violation of the p-card policy, the business office has the authority to deactivate any card at any time.

In the facilities and maintenance department, Home Depot cards are provided to certain tradesmen for small tools and supplies purchases. This is unique to this department. All transactions on the Home Depot cards are tracked by person, and all receipts must be

obtained and submitted to the department finance manager. The receipts are then matched to the monthly statements and also tied to work orders to ensure proper use of the cards. CLA obtained the Home Depot Charge Card acknowledgement form from the facilities and operations department, noting it includes instructions on proper use and procedures for submitting receipts. The cardholder is required to sign and date the form.

3. Employee Reimbursements

Employee reimbursements occur when employees pay out of pocket for their own conference registration fees or expenses while traveling for work purposes. When an employee returns from travel, they must submit a reimbursement form and attach all itemized receipts in order to be reimbursed. Also, before an employee can be reimbursed, they must be set up as a vendor, which is processed through the City.

During interviews with personnel at the District, CLA learned that some employees are not aware of the policies or procedures for reimbursements. Multiple employees informed CLA that written policies and procedures do not exist, and they do not know how to request reimbursement if they ever had a need to. However, upon request of the business office, CLA obtained the written policies and procedures. Forms also exist for requesting conference and/or travel authorization, which must be approved prior to incurring expenses, and for conference and/or travel reimbursement. The policies CLA obtained state where to locate these forms, the timeline of the approval process, where to locate additional resources, and what needs to be provided (information and documentation) for the authorization and reimbursement to be approved. CLA will recommend increased training throughout the District to ensure employees know where to locate these and other policies and forms. See **Recommendations** section below for further details.

In addition to reviewing the policies and procedures, CLA also obtained and reviewed the blank expense reimbursement request form, which must be filled out by the requestor and approved by their supervisor or principal. Information about the conference, purpose, funding source, and costs must be included. The form provided to CLA was a PDF file, but the form is available and can be completed within the Formstack system and signed electronically.

4. Student Activity Funds

Student activity funds for each school are not being tracked in MUNIS. While each school does have a budget for their student activity funds, these budgets are also not tracked in MUNIS. All activity is tracked in spreadsheets, with the exception being two schools having recently been brought into the City procurement process. Other than those exceptions, the income and spending is tracked in Excel workbooks, and the bank

statements are reviewed by the business office each month. The business office maintains the tracking spreadsheets, both on an individual school basis and in total. CLA obtained an example of a school activity fund tracking spreadsheet and the overall tracking spreadsheet for fiscal year 2024. CLA noted that deposits and disbursements were tracked for each month of the year, and the balance was rolled forward from month to month. CLA will recommend that, going forward, student activity funds are tracked in MUNIS along with all other budget and actual transactions of the District. See **Recommendations** section below for more detail.

5. Capital Projects

Capital projects for the District are generally managed by the facilities department, who is responsible for visiting the schools and determining the capital needs on an ongoing basis. While schools do not have a direct role in the facilities department, there is open communication about facility concerns, issues, and needs. As these needs are communicated to the facilities department, they are added to the capital projects considerations for the District as whole and prioritized regularly. For each fiscal year, the facilities department prepares a list of proposed capital projects, indicating priority level and expected cost of each. This list is presented to the City during the budgeting process, and the City approves a version of this list as part of their City capital budget, as the funding is provided by the City, not the District.

Further, the facilities department maintains a five-year schedule for regulatory requirements and capital projects planning. This is used in conjunction with the annual capital budget planning document to form the request to the City each year.

CLA obtained and reviewed the 2024-2025 project scheduling document and noted that several projects were completed during the summer while school was not in session. The spreadsheet contains the funding source, procurement method, and estimated cost, as well as any comments to provide additional details.

CLA also obtained the summer capital projects spreadsheet from the facilities department and noted that it details out the next few years of estimated capital projects needs. This spreadsheet includes the details of the project, the estimated cost, estimated timing, and if the capital has already been reserved or if additional funding is needed.

The facilities department appears to be constantly updating information related to the capital needs of the District, but there may be a lack of transparency among departments as to these needs and their anticipated costs. CLA will recommend additional communication and transparency in this area. See **Recommendations** section below for further details.

6. Vendor Management

CLA made inquiries of District personnel regarding the vendor management processes and procedures and learned that the City takes responsibility for many of these steps. All

vendor setup and vetting are processed by the City's purchasing agent once a new vendor is requested by the District. Additionally, the District can request changes to a vendor (such as contact information or payment method), but they do not have access to make any of those changes. The changes must be made by City employees. This limits the ability of District employees to create ghost vendors or to initiate contracts with unapproved vendors.

vii. Grants

CLA interviewed the Director of Grants Development and Management to gain an understanding of the processes and procedures surrounding grant budgets, required external reporting, and internal reporting.

Under the prior CFO, all grant budgets were developed by the CFO without input from the grants department. Under the current CFO, the grants department now builds the original budget for grant applications. However, the grants department continues to have no part of the approval process for drawdown requests, individual transactions, or state reporting. This lack of collaboration and transparency can lead to inefficiencies such as missed opportunities for oversight, increased risk of errors or non-compliance, and limited strategic use of grant funds. Without shared responsibility and clear communication, grant management is less effective and may not fully support the District's goals. Recently, the grants department has become involved in federal and private grant reporting and takes part in preparing internal reports on the grant funding and spending, including preparing reports for board meetings.

Additionally, there has historically been a lack of transparency and communication around the grant funding, grant budgeting, and use of grant funds. CLA will recommend increased communication and transparency regarding grants and will encourage more collaboration between the grants department and CFO's office. See **Recommendations** section for details.

viii. Facilities and Operations

The operations department is responsible for executing capital projects as well as the day-to-day maintenance needs of the District. However, their involvement in the budgeting process has historically been minimal. There has been no collaboration on District priorities and costs related to significant maintenance needs and capital project needs. The operations department is given a fixed allotment for their budget and must work within that amount even if it means deferring necessary maintenance and projects to future fiscal years until the need is dire. This lack of communication and collaboration is a result of the lack of oversight by the board during the annual budgeting process.

Further, communication between the operations department and the CFO's department has been insufficient to make timely financial decisions, as inquiries of the CFO's office often go unanswered or require multiple follow up requests to receive any response. This causes frustrations in the operations department in accessing important financial information needed to make informed decisions about the spending on maintenance, repairs, and supplies for various needs throughout the District.

Despite having minimal involvement in the budgeting process, once the capital projects budget is approved and funded by the City, the operations department is responsible for managing the projects. MUNIS and Excel spreadsheets are used to track project spending and completion, and a project manager within the operations department is assigned to each project. Additionally, the construction committee is involved in monitoring the projects.

Internally, the operations department reports to leadership the status of projects and maintenance needs each week, which is important for transparency within leadership of the District.

For work carried out within the District, the operations department utilizes a work order system, where all work is tracked and reports can be generated at any time to support facilities and operational needs. For all expenses flowing through the operations department, a purchase order, an invoice or receipt, and a work order are maintained as supporting documentation.

Inventory is mostly centralized within the District, and the centralized hub tracks all supplies moving between buildings within the District. Management monitors inventory movement regularly for any anomalies. Management also reviews inventory balances at locations when requests are made that seem unusual, such as already showing a stockpile of supplies on hand. Management can deny requests for supplies in cases such as these where there is no specific reason for requesting supplies that are already on hand. Further, management performs inventory counts at least three times per year, documenting any variances and making adjustments to reconcile as needed. CLA obtained and reviewed the system reports for the operations department year-end inventory count on June 18, 2024, which included the number of transfers of products during the year, number of items on hand, the number of units per pack (if applicable), the cost per item, and the total value for various supplies maintained in the District's inventory. CLA noted there were no physical sign offs included on the document provided to indicate review and approval, so we will recommend signatures be maintained going forward, either on the physical document or electronically.

CLA made inquiries of the operations department regarding any training provided to the department employees on a regular basis. We were informed that custodial staff receive annual training, which is required and documented every year. CLA obtained and reviewed the records of training provided to operations department employees, which included CPR/first aid, scissor lift, aerial lift, fall protection, powered industrial truck, OSHA, and various cleaning topics. All documentation included the employee's name, date of training completion, and notes regarding any certifications obtained. Further, CLA was informed that leaders in the operations department receive ethics-based management training, but that is specific to their department and not District-wide.

ix. Financial Reporting

CLA made inquiries of multiple departments regarding their internal and external financial reporting requirements and processes. Each department is responsible for

reporting information relevant to its own operations, while separate departments handle the external financial reporting requirements.

The CFO's office is responsible for generating monthly budget forecast reports, which are updated monthly to compare the budget to the actual spending with the projected spending. Additionally, they present financial statements to the board of education at least quarterly. In CLA's review of the board minutes, we noted that financial information was routinely shared with the board. However, we will still recommend increased transparency around the process and increased responsiveness to inquiries regarding the budget and financial position of the District.

The District uses Formstack in addition to MUNIS for portions of the financial transaction process. However, multiple employees interviewed stated they have not received training on either of these systems and are not comfortable using them to locate financial information. Even if department leaders have access to view financial information relevant to their department, they may not know how to access it. While some departments provide limited training, there is no District-wide training or consistent guidance on how to use systems or where to find support. Further, no training is provided on District policies or procedures on a District-wide basis. Again, some departments provide training for their specific policies and procedures, but other departments provide no training, which causes misunderstanding and frustrations for leaders. While each department should handle onboarding, training, and process manuals related to their respective departments, there should also be District-wide onboarding procedures, training, and process manuals made available to all employees.

In addition to the lack of District-wide training on policies and procedures and location of materials, there is also a lack of training on fraud awareness, fraud risks, and expectations for employees who identify a risk or suspected fraud incident.

CLA also made inquiries of several individuals regarding the processes surrounding adjusting journal entries at the District. We were informed that only the deputy CFO, the business office, and the grants office are authorized to initiate adjusting journal entries. Additionally, the individual requesting the journal entry is not permitted to approve it. For entries initiated by the deputy CFO, approval is done by the business office. For entries initiated by the business office or grants office, approval is done by the deputy CFO. All adjusting entries are then posted by the City once they are approved at the District level.

CLA randomly selected an adjusting journal entry from fiscal year 2025 to review in MUNIS for initiation and approval (GEN journal 1460, reference 23017 on 9/30/2024 to "correct staff and obj codes" in the amount of \$6,000). In this instance, CLA noted that the same individual who created the entry also posted the entry, which is in conflict with what individuals at the District described as the proper procedure. The details of the journal entry creation and posting reviewed are below:

Journal Inquiry/Print [CITY OF BRIDGEPORT]

Journal Header

Year *	2025	Source	GEN	Reference1	23017	Journal type	N	Created by	andrea.broderick
Period *	03	Entry date	10/17/2024	Reference2		Auto reverse	N	Posted by	andrea.broderick
Journal *	1460	GL effective date	09/30/2024	Reference3		Over budget			
Status	Hist	Posted date	10/17/2024	Reference4	CORR ACCT	Entity	1	Journal Links	

In review of Andrea Broderick’s role, we identified that she was hired in 2007 and works in the grant development and management department under Director Nadira Clarke.

In addition to adjusting journal entries, budget transfer entries are also performed throughout the year by the District. These entries are all posted by the business office. CLA randomly selected a budget transfer entry to review in MUNIS (BUA journal 284 on 9/10/2024 to “transfer” in the amount of \$3,693.99. The details of the budget entry creation and posting are below:

Journal Inquiry/Print [CITY OF BRIDGEPORT]

Journal Header

Year *	2025	Source	BUA	Reference1		Journal type		Created by	maria.litzie
Period *	03	Entry date	09/10/2024	Reference2		Auto reverse	N	Posted by	angelica.morales
Journal *	284	GL effective date	09/10/2024	Reference3		Over budget			
Status	Hist	Posted date	09/10/2024	Reference4	TRANSFER	Entity	1	Journal Links	

This entry appears properly posted by the business office, as Angelica Morales is an employee working in the business office.

5. Recommendations

Based on the analysis performed, including interviews conducted throughout the investigation, CLA makes the following recommendations:

Board Oversight of Budget Process

1. To fulfill its statutory responsibilities under Connecticut General Statutes Chapter 170 §§10-220, 10-222, and Chapter 172 §10-262j, CLA recommends that the Board of Education should adopt a proactive and transparent approach to financial governance. This includes developing a detailed, itemized annual budget in collaboration with district leadership and the community, ensuring that expenditures remain within appropriated limits, and maintaining clear, accessible financial records. The board must also ensure compliance with the Minimum Budget Requirement (MBR) by maintaining or justifying any changes to the education budget based on enrollment trends or changes in state aid, using the specific criteria outlined in the law. Regular financial reviews, internal controls, and public reporting will help reinforce accountability.
2. Budgets should be developed at the account level based on projected expenditure. If, during the fiscal year, actual spending in a particular account exceeds its budgeted amount, the overage should be reported transparently as a budget variance. Budget transfers should not be used to retroactively align budgeted amounts with actual expenditures.
3. In preparing the District budget, consider additional factors for determining school allocations, such as test scores, facility needs, program needs, student demographics (special needs instruction, special transportation requirements, IEPs, etc.) that may impact the funds needed to operate and serve the students.
4. While the facilities department maintains a five-year schedule of upcoming maintenance and capital project needs, it is currently not shared and discussed regularly with the business office and CFO's office. CLA recommends including this five-year schedule in routine leadership meetings among department heads to increase transparency regarding the District's capital needs and upcoming required maintenance due to regulatory requirements.
5. CLA recommends that the District stop retroactive budget alignment to improve financial reporting transparency. Matching revised budgets to actual expenditures hides variances, undermining accountability. Instead, report and analyze variances for future planning, following GASB Statement No. 34, which stresses explaining differences between original budgets, final budgets, and actual results.

District Budgeting Process

6. Budgets should originate within each department, or at minimum, department heads should be consulted on the budget creation for their department. The department heads should be given the

opportunity to consider their needs and prepare a requested budget based on their knowledge of their area of responsibility, while also understanding that adjustments will most likely be made to their original request. Any adjustments, though, should be communicated transparently and offer time for input from the department on which accounts are to be affected by the adjustments. Further, the departments should be involved in the budgeting process throughout the year so that priorities within departments and for the District as a whole can be communicated and considered openly.

7. Continue to consider the use of a budgeted discretionary amount per school. However, also consider if other inputs to determine the amount per school make sense to include rather than only calculating the amount based on head count. Other factors could be the percentage of student population with IEPs, special instruction needs, or additional programming needs based on test scores.
8. If significant changes to the budget arise throughout the year, consider formal budget amendments so that all parties are informed of the needs for those changes and the board of education has an opportunity to approve those changes before they are implemented.
9. CLA recommends continuing to have the grant department take the lead on drafting grant budgets, but they should also include input from other affected parties such as those who will be implementing the grant objectives and the business, finance, and human resources offices.
10. While it is appropriate for the CFO's office or the Business Office to consolidate the approval of budget transfers, department leaders should retain access to their budget data and have the ability to request transfers as needed within their respective areas.
11. The budgeting process should separate operating revenues and related expenses from grant revenues and related expenses, so it is clear which revenue sources are to be used for which purposes within the District's budget.
12. CLA recommends that the District limit and document budget adjustments. Budget adjustments should be used infrequently and only when justified by significant changes in operations or funding. Each adjustment should be clearly documented with rationale, approved through a formal process, and tracked in a centralized system for audit and review purposes.

Accounting Practices

13. Revenue should be recorded in designated revenue accounts and not used to offset expenses in the expense accounts. Proper classification ensures that actual revenues and expenditures can be analyzed independently.
14. To ensure financial transparency and support effective budget planning, the District should avoid categorizing expenses under broad or vague accounts like "Other Services" and instead allocate them accurately to specific operational areas. Misclassification of current-year expenses distorts the

financial picture, which is critical for informed decision-making. This can lead to misinformed future budgets, potentially resulting in underfunding key services. Accurate categorization not only enhances fiscal responsibility but also ensures that historical spending patterns reflect true operational costs, enabling better resource allocation and strategic planning.

15. Departmental budgets should be monitored by the department head. Department heads should have access to the budget for their area of responsibility and have access to real-time data regarding the actual spending and current encumbrances for their area so they can plan their operations and upcoming spending effectively.
16. MUNIS access should be granted to all department leaders and others deemed necessary by those leaders for at least read-only access to their department's financial data. This will allow them to review data in real-time when making financial decisions about purchases for their department without the need to inquire of the CFO's office and wait for a reply.
17. Consider using MUNIS for purchasing requests by the departments instead of Formstack. This would reduce the need for manual data entry twice for each purchase. Additionally, MUNIS should be utilized to handle the approval routing currently managed in part through Formstack. This will reduce the number of systems employees need to learn and use on a regular basis, and it will also ensure all information related to a purchase request is contained within a single system for ease of review and audit.
18. If all departments are not already doing so, CLA recommends all paper invoices be physically signed as approved and then scanned and attached to the transaction in MUNIS. For electronic invoices, an electronic signature or sign-off procedure should be implemented, and that documentation should also be attached within MUNIS. For all transactions, CLA recommends all related supporting documentation and all evidence of approvals be maintained within MUNIS.
19. CLA understands that the bidding process takes place at the City level, and the District's involvement is limited to making the request for the purchase. However, CLA recommends the District maintain evidence of that request, including any completed forms, any communications with the City, and all documentation for selection of the winning bidder be maintained in MUNIS so it can be reviewed for procurement compliance as needed.
20. CLA recommends involving the grant department in the process of grant-related transactions. This will ensure they are aware of the revenue and expense transactions occurring for each grant, even if they are not required to approve each transaction. This will help with the transparency of grant spending, and they can also assist in monitoring the actual expenditures compared to the budget.
21. Consider involving the grants director in the review process for state grant reports, even if their approval is not required. This will increase transparency in the reporting process for these grants.

22. CLA recommends enforcing the requirement that the individual who creates a journal entry cannot be the same individual who posts it. A periodic review of adjusting journal entries and who created and posted them should be performed by the business office or the CFO's office.

Transparency and Communication

23. For information that cannot be easily gathered from MUNIS by the department leaders, consider including time for questions and responses during the weekly leadership meetings. The CFO should be responsible for ensuring questions not answered during the meetings are reported back to the questioner within a reasonable amount of time.
24. CLA understands that the two largest student activity fund accounts have recently been added to MUNIS and the City's procurement process; however, CLA recommends that all activity funds be tracked in MUNIS going forward. This will increase transparency and reporting accuracy for the District.
25. CLA recommends tracking the activity fund budget within MUNIS rather than solely in Excel spreadsheets outside of the system.
26. CLA recommends the capital projects and routine maintenance schedules be shared internally by saving to a shared drive or other mechanism so that the business office and CFO's office can view them periodically. This will encourage transparency around these costs and may reduce communication issues among the departments as it relates to these budget areas.
27. The schools themselves do not play an active role in the facilities department. CLA recommends opening lines of communication between the individual schools and the facilities department so that needs can be communicated efficiently and the schools can understand the priorities of the facilities department at the District level.

Policies and Procedures

28. While the use of procurement cards is currently limited in the District, CLA recommends continued observance of their use and consideration of new procurement card issuances as needed, limiting them to employees who require them to complete their job duties without another efficient way to pay for those required purchases. Additionally, CLA recommends documenting in writing all procurement card policies and requiring all procurement card holders to review and acknowledge adherence to those policies annually. The policies should include what is considered appropriate for purchase on the cards and what is not, along with the consequences of violating the policy.
29. While the District has written policies for travel and expense reimbursements, not all employees are aware of this or know where to locate the policies and related forms. CLA recommends holding annual training for all employees of the District and covering policies and their location for this area and any other areas relevant to all or most employees of the District.

30. CLA recommends formally documenting inventory monitoring procedures, including how often and what exact steps are performed to review for anomalies. Additionally, CLA recommends documentation of the inventory counts performed, including who performed them, what variances were noted, and what steps were taken to correct any variances.
31. CLA recommends the District perform a routine review of the employee master listing to search for duplicate information in the address, phone number, District email address, and other email address fields. Any duplicates identified should be researched and corrected as necessary.
32. CLA recommends the District assign a unique District email address to each employee. This email address should be tied to their employee record in MUNIS and should not be shared with any other employee.

Training

33. District-wide training on all systems used should be held at least annually and as part of the new employee onboarding process to ensure employees are aware of the various systems, how they are used for their job duties, and where to find resources for any questions they have.
34. District-wide training on District policies and procedures should be held annually to ensure all employees are aware of the policies and procedures and know where to look for guidance. This should include fraud awareness training and how to escalate risks or concerns identified. The training should be documented, and this documentation for each employee should reside in their employment file. This can assist with performance issues that may come up in the future and will also protect the District from allegations of lack of training or transparency in certain policies.

6. Conclusion

CLA was engaged to perform forensic audit procedures for the following scope areas: operational budget expenditures and fiscal control review. The objectives of this engagement were to determine if expenditures align with budgeted allocations and, where they do not, identify the basis for and nature of such misalignment and to assess the existence and efficacy of the established fiscal controls and how such fiscal controls relate to any misalignment in expenditures relative to operational budgets.

Based on the forensic audit procedures performed by CLA, no evidence of fraud or misappropriation of District assets was identified. However, misclassifications of certain expenditures were noted, resulting in actual expenditures that did not align with the budgeted allocations. We were unable to identify the basis for and nature of each misclassification with certainty; however, based on our overall processes, including email review and trend analysis, CLA understands that the misclassification of expenditures was a deliberate tactic used by the District to ensure actual expenditures aligned with the budget. This tactic was carried out by the District without intervention by the board of education, largely due to the lack of oversight by the board during the budgeting process. Further, budget transfers were often made to cover budget shortfalls artificially, resulting in information regarding budget accuracy being obscured in routine review of the budget to actual financial results. Again, this manipulation of financial information persisted for several years due to the board of education's ongoing failure to provide adequate oversight and intervene in the budgeting process.

In conclusion, the forensic audit conducted by CLA revealed systemic weaknesses in the District's financial management practices, driven largely by a lack of board oversight, limited transparency, and inconsistent application of fiscal controls.

7. Professional Standards Followed by CliftonLarsonAllen LLP

The overall scope of work and approach was conducted utilizing standards in accordance with the Statement on Standards for Forensic Services No. 1 (“SSFS No. 1”) of the American Institute of Certified Public Accountants (“AICPA”) and the Code of Professional Standards of the Association of Certified Fraud Examiners (ACFE). This report does not constitute an audit, compilation, or review, in accordance with standards of the AICPA, the objective of which would be the expression of an opinion on any specified elements, accounts, or items. Accordingly, CLA does not express such an opinion.

Because of the unique nature of fraud, and because our engagement was limited to the matters described in the engagement letter, fraud and/or financial irregularities may exist within the organization that we may not have identified during the performance of our procedures. However, if during the performance of our services other matters had come to our attention suggesting possible financial improprieties and/or irregularities, we would have communicated such matters to the State.

The professional standards promulgated by the AICPA prohibit CLA from rendering an opinion as to whether there has been any fraud or other criminal activity by anyone associated with this engagement. Therefore, CLA does not render such opinions.

8. List of Attachments

Attachment #	Attachment Description
1	Misclassified Expenses



9. List of Exhibits

Exhibit #	Exhibit Description
1	Email Regarding Athletic Budget
2	QP Form and Contract-Harbor Yard
3	QP Form and Contract-Social Centric
4	Flyer Calvin Terrell
5	Email Regarding Furniture Purchase
6	Email Regarding Declining Enrollment
7	Email Regarding ARP Priority Grant



Attachment 1

Sample #	ORG	OBJ	PROJ	ACCOUNT DESC	YR/PR	JNL	EFF DATE	SRC	REF1	REF2	REF3	REF4	COMMENT	VENDOR CODE	CHECK #	JOURNAL AMOUNT	Invoice Number
1	02851814	56180	22056	OTHER SERVICES	24/8	243	02/05/24	API	102075	24001354	24025377	955	BMB04323C CESAR BATALLA CHILLE	SOUTHPORT CONTRACTIN	479672	494,950.00	24001354A24
2	02851842	56180	22056	OTHER SERVICES	25/4	40	10/01/24	API	115946	25001772	25006519	2773	CUS#47800	SAV-MOR COOLING & HE	490325	447,212.50	16762
3	02851821	56180	22056	OTHER SERVICES	23/12	1011	06/15/23	API	110014	23014025	23044299	9003	INV#6081	SHORELINE BOILER AND	437702	175,610.00	6081
4	02851814	56180	22056	OTHER SERVICES	24/3	110	09/05/23	API	102075	24001354	24004128	9809	BMB04323C CESAR BATALLA CHILLE	SOUTHPORT CONTRACTIN	442733	270,140.13	24001354H24
5	02851846	56180	22056	OTHER SERVICES	25/2	948	08/26/24	API	115943	25001771	24002791	2558	JFK POOL VENTILATION UPGRADE	DIVERSITY CONSTRUCTI	488043	306,042.50	230097
6	02851000	56180	22056	OTHER SERVICES	24/5	1049	11/20/23	API	116409	24003521	24014309	427	INV#1053	CHRISTINA GUAZZELLI	700023863	333,325.17	1053
7	02851000	56180	25060	OTHER SERVICES	25/5	932	11/20/24	API	114804	25004252	25012909	3081	ACCT#1277733	KELLY SERVICES INC	700025737	240,551.42	5604182424
																<u>2,267,831.72</u>	

Exhibit 1

From: Siegel, Marlene
Sent: Wednesday, March 29, 2023 1:27 PM EDT
To: Denton, James W <jdenton@bridgeportedu.net>
CC: Pires, Tony <tpires@bridgeportedu.net>
Subject: RE: Athletic Training

I will schedule a meeting next week when Tony is expected to return, so that we can strategize internally about an organizational plan and logistics.

Marlene Siegel
Chief Financial Officer
Bridgeport School District

From: Denton, James W <jdenton@bridgeportedu.net>
Sent: Wednesday, March 29, 2023 1:20 PM
To: Siegel, Marlene <msiegel@bridgeportedu.net>
Cc: Pires, Tony <tpires@bridgeportedu.net>
Subject: RE: Athletic Training

Received. The Vendor contacted me to schedule a meeting concerning the coverage and I was just trying to get some figures to work with. We will hold off on any financial discussions.
Thank you,
Jim

James W. Denton
Director of Adult Education
Bridgeport Public Schools
203-275-1509

From: Siegel, Marlene <msiegel@bridgeportedu.net>
Sent: Wednesday, March 29, 2023 1:10 PM
To: Denton, James W <jdenton@bridgeportedu.net>
Cc: Pires, Tony <tpires@bridgeportedu.net>
Subject: RE: Athletic Training

Please do **not** take any action at this time.
The schools received a FY23 allocation based on the funds remaining after central deductions were already in the budget.
There must be someone in the central office designated to manage HS-wide services and process the associated orders for athletics.
Sending information now will only cause further confusion and fragmentation of control.
We have to discuss the management of athletics in FY24 soon.

Marlene Siegel
Chief Financial Officer
Bridgeport School District

From: Denton, James W <jdenton@bridgeportedu.net>
Sent: Wednesday, March 29, 2023 1:04 PM
To: Siegel, Marlene <msiegel@bridgeportedu.net>
Cc: Pires, Tony <tpires@bridgeportedu.net>
Subject: RE: Athletic Training

I am going to share the hourly rate with the school based people and they can work with the vendor to provide coverage within their budgetary restraints.
Thanks,
Jim
James W. Denton
Director of Adult Education
Bridgeport Public Schools
203-275-1509

From: Siegel, Marlene <msiegel@bridgeportedu.net>
Sent: Wednesday, March 29, 2023 12:45 PM
To: Denton, James W <jdenton@bridgeportedu.net>
Cc: Pires, Tony <tpires@bridgeportedu.net>
Subject: RE: Athletic Training

Each HS is responsible for setting up an Athletic bank account and depositing gate receipts into that account.
Each school was given a budget from the central operating budget.
Refer to the email sent at the start of the school year.

Marlene Siegel
Chief Financial Officer
Bridgeport School District

From: Denton, James W <jdenton@bridgeportedu.net>
Sent: Wednesday, March 29, 2023 12:44 PM
To: Siegel, Marlene <msiegel@bridgeportedu.net>
Cc: Pires, Tony <tpires@bridgeportedu.net>
Subject: RE: Athletic Training

The "Other Services" cover the Trainers, Arbiter (game officials), ambulance coverage, filming services, and possibly some other accounts such as Hudl. As you know the cost of everything is on the rise.

- Trainers/Dr: \$50K
- Ambulance: \$2,500 (\$500/per game for 5 games)
- Arbiter: \$25,000
- Hudl \$1,000
- Game workers: 7,125
 - \$75/game
 - 5 workers at 5 football games \$2625
 - 2 workers at 20 basketball games \$3000
 - 1 timer at 20 soccer games \$1,500

The above rough estimates put us at \$85,625/school or \$256,875. Can the gate receipts off-set some costs?

It is my understanding that each school was going to handle their funds independently. Can each school get an athletic budget that they can manage? I believe there needs to be "skin in the game" at the school level.

Thanks,
Jim

James W. Denton
Director of Adult Education
Bridgeport Public Schools
203-275-1509

From: Siegel, Marlene <msiegel@bridgeportedu.net>
Sent: Wednesday, March 29, 2023 12:00 PM
To: Denton, James W <jdenton@bridgeportedu.net>
Cc: Pires, Tony <tpires@bridgeportedu.net>
Subject: RE: Athletic Training

The budget should not be increased next year.
We are confronting escalated expenses in all areas, and an increase is not in the FY24 budget plan.
The current Athletic budget has **\$245,242.50 scheduled for OTHER SERVICES.**
What are the services funded on this line?
What is the amount set aside within this amount for Athletic trainers?

OTHER SERVICES		56180	245,242.50
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Marlene Siegel
Chief Financial Officer
Bridgeport School District

From: Denton, James W <jdenton@bridgeportedu.net>
Sent: Wednesday, March 29, 2023 11:55 AM
To: Siegel, Marlene <msiegel@bridgeportedu.net>; Pires, Tony <tpires@bridgeportedu.net>
Subject: Athletic Training

Marlene and Tony,
OSG has not provided athletic trainers as outline in their contract. We are going to have to rely on Athletic Trainer Solution (DBA Adrienne International) for spring sports. I am meeting with OSG this week and expect them to provide all athletic training coverage for the 23-24 school year. The prior contract was with Select PT for 25hrs of coverage at 3 schools for \$130,000. The new agreement with OSG is for \$65 an hour.

I would like to budget:

- 20hrs a week (5 hour reduction)
- 36 weeks
- 46,800/school
- Total of \$140,400/year.

We will also need to pay for Drs. Coverage at football games:

- \$150/hr.
- 3 hours a game
- 5 home games a year for each school
- \$2250/school
- \$6750/year

Can we budget \$50k a school or \$150,000 total for these athletic trainer services?

Thanks,
Jim

James W. Denton
Director of Adult Education
Bridgeport Public Schools
203-275-1509

Exhibit 2

REQUEST FOR QUALIFIED PURCHASE (waiver of competitive process)

*****THIS SECTION FOR PURCHASING AND CAO ONLY*****

FILE NUMBER (assigned by Purchasing only): BES085248

RECOMMENDED: ☒ DENIED: ☐ Lisa Farlow 08-22-2023 (SIGNED/DATED PURCHASING AGENT)
(a denial requires a written explanation)

RECOMMENDED: ☐ DENIED: ☐ OVER \$25,000 SIGNED/DATED CITY ATTORNEY REP OR FINANCE DIR.)

APPROVED: ☒ DENIED: ☐ Maulea Hacabe 8/28/23 (SIGNED/DATED CAO or DESIGNEE)

COMPLETE EACH SECTION BELOW & THE JUSTIFICATION MEMO ATTACHED. **THEN SUBMIT FOR APPROVAL BEFORE CREATING A REQUISITION.**

REMINDER: Purchases made off state or cooperative bid do not require this form.

PURCHASE INFORMATION

PROPOSED VENDOR & ITEM(S) TO PURCHASE: Harbor Yard Amphitheater, LLC Rental

ESTIMATED AMOUNT (attach quote or applicable backup) \$ 22500

PRIOR QP NUMBER: (N/A if not applicable. Any existing agreement/contract must also be provided) _____

REASON FOR WAIVER REQUEST

- ☒ **SOLE SOURCE** (the only vendor that exists. Sole Source letter required)
☒ **SINGLE/SPECIAL SOURCE** (only one unique vendor, among many)
☐ **TIME CRITICAL** (explain why this could not have been reasonably anticipated in the ADDITIONAL INFORMATION section of memo)
☐ **REQUIRED** to come immediately into compliance with federal, state or local laws or codes
☐ **NECESSARY** to avoid complete loss of funds made available by non-city public or private funding sources

INTEGRITY AFFIDAVIT

EVERY CONTRACTING OFFICER THAT IS REQUESTING A QUALIFIED PURCHASE PURSUANT TO THE CITY'S PURCHASING ORDINANCE (Section 3.08.070, as amended), MUST FULLY AND ACCURATELY COMPLETE AND ATTEST TO THIS SECTION.


Name of Contracting Officer: Dr. Carmela Levy-David

Contracting Officer's email address: clevydauid@bridgeportedu.net

Department: Superintendent's Office Title: Superintendent of Schools Phone Number: x 203-275-1001

The undersigned hereby attests that the following statements are true, correct, and complete, to the best of his/her knowledge and belief, and that the City of Bridgeport is entitled to rely thereon:

- | | Yes | No |
|---|-------------------------------------|-------------------------------------|
| a) I have a personal or business relationship with the vendor or contractor being selected.
(If yes, attach detailed explanation)
(If yes, Purchasing will contact the Office of City Attorney for a conflict analysis) | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b) I have made all reasonable attempts to ensure that this procurement is in the best interest of the City | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

 Marlene Siegel (Signature -Contracting Officer/Manager)

Dated: _____
Dated: 8-17-23 8-21-23

BE ADVISED: It is your responsibility to ensure that the City is protected with regard to bonding, insurance, and state and federal wage requirements as the established purchasing ordinance is being waived in this instance.

PLEASE NOTE:

QUALIFIED PURCHASES OVER \$25,000 REQUIRE A CONTRACT, PER SECTION K OF 3.08.070
PLEASE CHECK WITH THE CITY ATTORNEY'S OFFICE, AFTER QP APPROVAL, BUT PRIOR TO
EMCUMBERING FUNDS.

IF THERE IS A PROPOSED VENDOR CONTRACT, SUBMIT AN UNSIGNED COPY AS PART OF YOUR
QUALIFIED PURCHASE REQUEST.

REQUEST FOR QUALIFIED PURCHASE

JUSTIFICATION MEMO

TO: Purchasing Agent

SIGNED (Contracting Officer): *AM* 8-21-23

DATE: 08-15-2023

WHAT IS BEING PURCHASED AND WHY IS A QUALIFIED PURCHASE NECESSARY?
(provide supporting documents):

We are renting the Hartford Healthcare Amphitheater for all of our employees to attend convocation. We have no other location that can fit that many people at once

IF PURCHASE IS ESTIMATED TO BE LESS THAN \$25,000.00, EXPLAIN WHY THE INFORMAL QUOTE PROCESS IS NOT BEING UTILIZED

Only one quote

Hartford Healthcare Amphitheater is the only facility in Bridgeport able to accommodate all BOE employees for an assembly of this magnitude.

IF PURCHASE IS ESTIMATED TO BE MORE THAN \$25,000.00, WHY CAN'T THIS GO OUT TO BID?
(without valid justification, YOU are required to go out to bid)

WHAT BUDGET IS APPROVED FOR THESE REQUESTED GOODS OR SERVICES?

Choose corresponding budget option listed below:

Operating ☒

Capital ☐

Grant ☐

(provide any additional necessary information below):

NOTE: IF GRANT FUNDED, COPIES OF THE PAGES OF THE GRANT WHICH CONTAIN THE TERMS AND PURCHASING REQUIREMENTS OF THE GRANT MUST BE PROVIDED.

ADDITIONAL INFORMATION/EXPLANATION (if any)

NOTE: FAILURE TO SUBMIT SUFFICIENT JUSTIFICATION AND DOCUMENTATION WILL RESULT IN A REJECTION OF THE REQUEST

Harbor Yard Amphitheater, LLC
Use License Agreement

THIS USE LICENSE AGREEMENT (this "Agreement") is entered into as of August ____, 2023 between Harbor Yard Amphitheater, LLC (the "Licensor") 500 Broad Street, Bridgeport, CT, 06604, and Bridgeport Board of Education (the "Licensee"), whose current address is 45 Lyon Terrace, Bridgeport, CT 06604.

BASIC PROVISIONS

These Basic Provisions are provided for convenience and ease of reference only. They are subject to all of the terms and conditions provided in the text of the Agreement and shall not be deemed to modify any such terms and conditions. Capitalized terms used but not defined in these Basic Provisions shall have the meanings assigned there to in the Agreement.

Event: Bridgeport Public Schools Convocation 2023

Authorized Representative: Dr. Carmela Levy-David

Licensee: Bridgeport Board of Education

Address: 45 Lyon Terrace

City, State, Zip: Bridgeport, CT 06604

Telephone: 203-275-1000

Email Address: tgrasty@bridgeportedu.net

Tax ID:

Venue Use Period(s): Monday, August 21, 2023 7:00am-8:00pm

Move in Date/Time: Monday, August 21, 2023 7:00am

Event Date/Time: Monday, August 21, 2023

Move Out Date/Time: Monday, August 21, 2023 8:00pm

Rental Terms:

- Rental Fee of \$22,500
- Estimated Reimbursable Service Expenses, as detailed in Addendum A (including TBD's) due no later than August 18, 2023.
- Final settlement to take place within three business days prior to the Event. Actual Reimbursable Service Expenses are due at final settlement.

Insurance:

- Certificate Holder- Harbor Yard Amphitheater, LLC, the City of Bridgeport, 500 Broad Street, Bridgeport, CT 06604

- All insurance coverage shall name Harbor Yard Amphitheater, LLC, the City of Bridgeport, Connecticut and their respective shareholders, members, directors, officers, officials, employees and subcontractors as additional insured's (excepting Workers' Compensation Insurance). Certificate holder name- Harbor Yard Amphitheater, LLC, the City of Bridgeport, 500 Broad Street, Bridgeport, CT 06604

Cancellation Fee:

- Licensee will forfeit the non-refundable security deposit and owe Licensors as specified in Section 15, plus any expenses incurred by Licensors on behalf of Licensee at time of cancellation.
1. Grant of License Effective upon receipt by Licensors of the deposit described in the Basic Provisions and this Agreement signed by both parties, Licensors hereby grants permission of Licensee to use, during the dates and times and on the terms, covenants and conditions set forth in this Agreement, all of the facilities of the venue, known as Hartford Health Care Amphitheater (the "Venue"), which Licensors deems necessary for the proper presentation of the Event described in the Basic Provisions (the "Event"). This Agreement does not extend to or include the parking areas, the executive suites, the club lounge areas and/or the concession areas in the Venue, all of which shall be under the exclusive control of Licensors. The grant of permission made in this Section shall constitute a non-exclusive Agreement and nothing in this Agreement shall be deemed to give the Licensee other than a non-exclusive Agreement to use the Venue on the dates and times and in accordance with the terms, covenants and conditions specifically set forth in this Agreement.
 2. Non-Exclusive Use: Licensors shall at all times during the term of this Agreement have possession and control of the Venue and Licensors and the City of Bridgeport, owner of the Venue (the "City") and their respective officers, directors, servants, employees, agents, concessionaires and their concessionaires' servants, employees and agents, shall have the right to enter the Venue at all times upon presentation of usual passes issued to them by Licensors, including when the Licensee is using the Venue as provided herein. The Licensee acknowledges that besides the use of the Venue as contemplated by this Agreement, the Venue and various parts thereof and areas therein may or will be used for the installation, holding, or presentation and removal of activities and engagements other than the Event and that in order for the Venue to operate as efficiently as practicable, it may or will be necessary for the use or availability of services and facilities of the Venue, including without limitation, entrances, exits, truck ramps, receiving areas, marshaling areas, storage areas, passenger or freight elevators and club and concession areas, to be scheduled or shared provided however that such use does not interfere with Licensee's use. The Licensee agrees that the Licensors shall have full, complete and absolute authority to establish the schedule for the use and availability of such services and facilities and to determine when and the extent to which the sharing of such services and facilities is necessary or desirable and the Licensee agrees to comply with any schedules so established and to cooperate in any sharing arrangements so

determined. In no event shall the Licensee enter or use any area, service space, or facility of the Venue other than the Venue without first obtaining Licensors consent and approval.

3. Use.

- a. Presentation of the Event: The Licensee agrees to present the Event in the Venue on the dates set forth in the Basic Provisions and in accordance with the terms and conditions provided in this Agreement. Each presentation or performance of the Event is herein referred to as a "Performance." The Venue is to be used by the Licensee for and during the term of this Agreement only for purposes of presenting the Event.
- b. Backstage Access: Subject to Licensors approval as to numbers, the Licensee may issue photo, press and backstage passes permitting selected persons access to specific areas of the Venue normally closed to the public. The Licensee shall ensure that all such persons comply with the rules and regulations established by Licensors and if such rules and regulations are violated, Licensors may revoke such right of access to such areas of the Venue. The Licensee assumes all risk relating to such access and shall indemnify Licensors Indemnified Parties, pursuant to Section 11 herein, from any and all Claims relating to or arising from such access. Such access shall be non-exclusive, and Licensors reserves the right to permit other selected persons access to such areas.

4. Term: This Agreement shall be for the dates specified in the Basic Provisions (the "Term"). On such dates, the Licensee shall have the right to use the Venue for the times set forth in the Basic Provisions, subject to Section 2 hereof. The Licensee and Licensors agree that the Term includes such time as shall be reasonably required by the Licensee prior to the first scheduled Performance to allow the Licensee to move in and set up all necessary equipment and such time as shall be reasonably required by the Licensee after the last scheduled Performance to allow the Licensee to remove all equipment and vacate the Venue. Licensee shall use its best efforts to set up all necessary equipment during such time prior to the first scheduled Performance and to remove such equipment during such time after the last scheduled Performance. Licensee shall commence the removal of all equipment immediately following the completion of the last scheduled Performance and shall continue such removal, without interruption, until such removal has been completed. In addition, the Term includes all rehearsal time, if any, agreed to by both parties. Under no circumstances shall the Licensee fail to vacate the Venue by the end of the Term or otherwise cause any interruption in the schedule of any other event or performance to be presented at the Venue. If the Licensee fails to vacate the Venue by the end of the Term, Licensors shall have the rights and remedies described in Section 19 hereof.

5. Rent and Other Charges: In consideration for this Agreement, the Licensee hereby agrees to pay the following sums to Licensors (collectively, the "Fee"):

- a. A security deposit (the “Deposit”) in the amount indicated in the Basic Provisions, to be paid on the date or dates set forth in the Basic Provisions, as security for purposes of:
 - i. Securing the full and faithful performance of each and every provision of this Agreement by the Licensee; and
 - ii. Reserving for the Licensee the dates set forth in the Basic Provisions.

If the Licensee defaults with respect to any provision of this Agreement, including without limitation the obligation to surrender the Venue in the same condition as at the beginning of the Term and in good order, ordinary wear and tear excepted, Licensor may (but shall not be required to) use, apply or retain all or any part of the Deposit for the payment of any amount which Licensor may spend or become obligated to spend by reason of the Licensee’s default, or to compensate Licensor for any other loss or damage which Licensor may suffer by reason of Licensee’s default. If the Licensee shall fully and faithfully perform every provision of this Agreement, the Deposit, or any balance thereof remaining, shall be applied against the Rent and all other obligations of the Licensee hereunder.

- b. No later than the date of box office settlement, Licensor shall retain from the box office settlement:
 - i. The greater of the Rent described in the Basic Provisions (the “Rent”) and/or the percentage specified in the Basic Provisions times the Gross Box Office Receipts (as defined below); and
 - ii. Any miscellaneous charges as set forth in Addendum A.

If for any reason the funds available to Licensor at Box Office Settlement are insufficient to cover such amounts, the Licensee shall immediately pay the deficiency to Licensor. “Gross Box Office Receipts” as used herein means all gross receipts received from the sale of tickets or admissions for the Event, minus applicable taxes on such gross receipts. Gross Box Office Receipts does not include revenues derived from the rental of Executive Suites, Loge Boxes and other club seats (collectively, “Executive Suites”), or from any service surcharges imposed over the face ticket price, it being understood that all revenues derived from the Executive Suites and all such service surcharges shall be retained by Licensor and/or its agents and are not subject to the provisions of this Agreement.

- c. All food and beverages sold in or around the Venue shall be sold by Licensor or persons designated by Licensor and all revenue derived from the sale of such items shall be retained by Licensor or persons designated by Licensor. Licensor shall have the sole and exclusive right to determine the policies governing the sale of such items in or around the Venue.

6. Services Provided to Licensee

- a. Goods and Services. Licensor shall provide to the Licensee air conditioning, heating, lighting, janitorial supplies, maintenance supplies and equipment and other similar miscellaneous goods and services during the times that the Licensee uses the Venue, whether during set-up, rehearsals, performances or otherwise. Such services shall be provided at the levels typically provided by Licensor to other users or licensees of the Venue. The Licensee shall pay for such supplies and services as provided in Section 7 hereof.
- b. Personnel. Licensor shall provide personnel required to staff the Venue for the Event ("Venue Personnel"), including but not limited to, ticket sellers, ticket takers, video operators, ushers, usherettes, security personnel, first aid personnel, special police, firemen, porters, maids, restroom attendants and matrons, sound system operators, engineer operators, video operators, changeover and set-up personnel as needed to change from the previous Venue set up and use to set up needed by Licensee, electricians, stage hands, fork-lift operators and such other personnel as Licensor in its reasonable discretion shall deem required. The Venue Personnel shall be provided only by or through Licensor and at rates established by Licensor from time to time these rates may change and the Licensee shall pay such rates and the total costs incurred by Licensor in providing the Venue Personnel to Licensor pursuant to Section 7 hereof. Licensor shall have the right to approve any agents, contractors or other persons employed by the Licensee (including, without limitation, security personnel) other than Event personnel and supporting personnel who normally and customarily travel with the Event. The Licensee agrees that it shall cause all such persons to comply with all rules and regulations established for the Venue by Licensor. The Licensee hereby assumes all risks and liability that may result from the failure by any such persons to comply with such rules and regulations and any failure by such persons to comply with such rules and regulations shall be a breach of this Agreement.
- c. Video System. Licensor shall furnish the Venue video system on a non-exclusive basis for the Event. Such system shall be operated according to rules and regulations established from time to time by Licensor and/or the Venue and Licensor shall at all times (except during a performance) have the right to use such system. If the Licensee elects to use the system, the Licensee shall pay, pursuant to Section 7 hereof, the use fee established by Licensor plus costs of the screen video system personnel.
- d. Lighting. The Licensee agrees that Licensor may at all times maintain sufficient lighting and emergency lighting for safety and compliance with law. Licensor shall provide up to eight spotlights and Licensee shall reimburse Licensor for the spotlight operators and spotlight rental pursuant to Section 7 hereof.

- e. Event Office. Licensor shall make available to the Licensee space selected by Licensor, in its sole discretion, for an event office. Such space shall be available to the Licensee during the Venue Use Period(s) specified in the Basic Provisions. There shall be no additional charge to the Licensee for such space, but the Licensee's use thereof is subject to all other terms and conditions of this Agreement.
- f. Dressing Rooms. Licensor shall, at no extra charge to the Licensee, make available such dressing rooms as may be required for the Event in Licensor's reasonable judgment, with such furnishings as may be provided by Licensor in its sole discretion. The Licensee acknowledges that Licensor has the sole right to determine what dressing rooms and furnishings shall be made available for the Event. At the Licensee's request, Licensor shall provide security guards for such dressing rooms and the Licensee shall reimburse Licensor, pursuant to Section 7 hereof, for all costs and expenses for providing such guards.

7. Licensee's Obligations.

- a. Presentation of the Event. The Licensee shall at its sole cost and expense, present the Event on the days specified in the Basic Provisions in the most advantageous manner and style practicable.
- b. Personnel and Equipment. The Licensee shall, at its sole cost and expense, provide all musicians, instruments and other audio and lighting equipment required for the Event and all other performers, personnel and equipment required for the proper presentation of the Event.
- c. Transportation. The Licensee shall, at its sole cost and expense, transport all personnel, properties and equipment necessary for the Event to and from the Venue.
- d. Worker's Compensation Insurance. The Licensee shall, at its sole cost and expense, maintain and pay for all workers' compensation insurance with regard to the Licensee's personnel.
- e. Licensor Rules and Regulations. The Licensee shall abide by such reasonable rules and regulations as may from time to time be adopted by Licensor for the use, occupancy and operation of the Venue and it shall be the Licensee's obligation to ensure that its employees, agents, contractors, subcontractors, licensee, patrons and guests abide by such rules and regulations. Licensor shall have no obligation for ensuring compliance with such regulations by such persons, provided, however, that Licensor may take reasonable measures to enforce such rules and regulations and Licensor shall have no liability for enforcing such rules and regulations. Smoking is not permitted in any portion of the Venue at any time and the Licensee shall cooperate with the Licensor in enforcing the Venue's no-smoking policy. No collections, whether for charity or

otherwise, shall be made or attempted in or around the Venue without the prior consent of Licensor, which approval shall not be unreasonably withheld.

- f. Permits. The Licensee shall, at its sole cost and expense, obtain and keep in full force and effect all government permits, licenses and authorizations as may be required for the Event, including, but not limited to, business licenses.
- g. Compliance with Rules, Regulations and Laws. The Licensee shall and shall cause its servants, agents, employees, licensees, patrons and guests (collectively, the Licensee's Agents") to comply with all present and future laws, ordinances, orders, rules and regulations of all federal, state, county and municipal governmental authorities and with any lawful direction or order of public officers which shall impose any duty upon Licensor or the Licensee and will not permit to remain any use or manner of use of the Venue in violation thereof. Specifically, but without limiting the generality of the foregoing, the Licensee shall and shall cause the Licensee's Agents to comply with the requirements of the Americans with Disabilities Act as it relates to the Licensee's uses and activities in the Venue and any other law, regulation or ordinance, whether local, state or federal, relating to physical barriers to access for disabled persons within sports or entertainment facilities. The Licensee shall and shall cause the Licensee's Agents to comply with all rules, orders, regulations or requirements of the Board of Fire Underwriters or any other similar body and shall not do or permit anything to be done in or about the Venue or bring or keep anything therein except as expressly permitted by the Fire Department, Board of Fire Underwriters, or any other authority having jurisdiction. No gasoline, acetylene or other fuel or other combustible, nor any substance, material, condition, mixture or waste that is defined under any federal, state, county or municipal law, ordinance, order, rule or regulation as being hazardous or toxic, will be permitted in the Venue without the prior written approval of Licensor. Any decorating or other work and the material thereof, done or furnished by Licensee, shall be subject to the approval of Licensor and, if necessary in Licensor's sole judgment, the Fire Department of the City of Bridgeport and unless so approved may be prevented or removed by Licensor at Licensees sole cost and expense. All decorations and other combustible materials must be fireproofed, and the Licensee shall deliver to Licensor, prior to installation and use, a flameproofing certificate in the form specified or required by and satisfactory to any local governmental body having jurisdiction if necessary, in Licensor's sole judgment.
- h. Copyrights. The Licensee shall assume all costs arising from the use of patented and/or copyrighted materials, equipment, devices, processes, or dramatic rights used on or incorporated in the conduct of the Event. At Licensor's sole option, however, Licensor may elect to deduct any copyright fees from the Event settlement and pay such fees on behalf of the Licensee. The Licensee agrees to indemnify and hold harmless Licensor and "Licensor's Indemnified Parties" (as defined in Section 11 below) from all actions, claims, damages, penalties, liabilities, costs and expenses, including without limitation attorney's fees, for or on the account of the use of any

patented and/or copyrighted materials, equipment, devices, processes, or dramatic rights furnished or used by the Licensee in connection with this Agreement. In this regard, the Licensee's attention is directed particularly to the use of copyrighted music.

- i. Labor Agreements. The Licensee shall not perform any work or employ any personnel in connection with the Event except as approved by Licensor, or except if such work or employment conforms to labor agreements to which Licensor is a party or which control labor activities at the Venue. At the Licensee's request, Licensor will advise the Licensee of pertinent provisions of such labor agreement.
 - j. Ambulance Service. If the Licensor or its agents, representatives, managers, employees, patrons, players, performers or participants, in or about the Venue, shall at any time accept or use the services of a physician or surgeon, or accept or use an ambulance service or any service in connection with an injury or sickness occurring to any person or persons while within or about the Venue during the Term of this Agreement, even though such service or services are made available or obtained through Licensor, the Licensee shall indemnify and hold Licensor's Indemnified Parties harmless from all Claims therefore pursuant to the terms of Section 15 hereof.
8. Alterations. The Licensee shall not mark, paint, drill into or in any way mar or deface any part of the Venue. The Licensee shall not display or erect any lettering, signs, pictures, notices or advertisements upon any part of the exterior or interior of the Venue or make any alterations or improvements in or to the Venue without prior written consent of Licensor.
9. Damage to Venue. On or before the date of execution of this Agreement, the Licensee shall deposit with Licensor the Deposit specified in the Basic Provisions. The Licensee shall be responsible to the Licensor for any and all costs of repairing damage to the Venue occurring as a result of the Event, including but not limited to damage caused by persons attending or attempting to attend the Event and regardless of whether the costs of repair exceed the Deposit and if such damage is such that the portion of the Venue (or the damaged equipment, fixtures or furniture) is damaged beyond repair, the Licensee shall be responsible to the Licensor for all of the replacement costs thereof, regardless of whether said replacement costs exceed the Deposit. In the event of any such damage or destruction, Licensor shall make or cause to be made all repairs or replacements and all costs of such repairs or replacements shall be covered by the Deposit, or, if the Deposit is insufficient, by proceeds from the insurance policies to be obtained by the Licensee pursuant to Section 12 hereof by payment directly from the Licensee. Licensor shall inspect the Venue before Box Office Settlement, retain an appropriate damage contingency from the Box Office Settlement and refund any unused portion of the damage contingency within fifteen (15) days after conclusion of the Event.
10. Risk of Loss. The Licensee agrees that all of its property or property of others brought or permitted by it upon the Venue shall be at the risk of the Licensee and that Licensor shall not

be liable to the Licensee for any loss, damage or theft however caused thereto, or for any loss of use of such property and the Licensee hereby releases Licensor from and agrees that it shall not assert, any and all claims against Licensor as a result of such loss or damage. The Licensee shall cause to be carried such insurance on such property as the Licensee elects and the Licensee shall look only to such insurance in the event of any loss or damage.

11. Indemnification.

- a. The Licensee shall indemnify, defend, protect and hold harmless Licensor, its affiliates, the City of Bridgeport and their respective lenders, principals, partners, officers, directors, trustees, shareholders, members and employees and also Licensor's and the City's agents and other authorized persons (including, without limitation, concessionaires) while such agents and other authorized persons (including, without limitations, concessionaires) while such agents and other authorized persons are acting within the scope of their authority on behalf of Licensor or the City (collectively, the "Licensor's Indemnified Parties") against any and all actions, claims, demands, penalties, liabilities or costs (including, without limitation, judgments, reasonable attorney's fees, court costs and the cost of appellate proceedings) arising or accruing during the Term of this Agreement in connection with:
 - i. Any bodily injury (including death), personal injury, discrimination, property damage or other loss or damage to persons or property occurring in or about the Venue, entry ramps, entryways and parking areas;
 - ii. The operations or activities of the Licensee or its contractors, agents, employees, invitees, or patrons (the "Licensee's Parties");
 - iii. The Licensees or the Licensee's Parties' use of the Venue, entry ramps, entryways and parking areas;
 - iv. The breach by the Licensee of, or the failure of Licensee to perform or observe, any of the covenants, terms and provisions of this Agreement to be performed or observed on Licensee's part; and
 - v. The acts, omissions and/or negligence of the Licensee or the Licensee's Parties in, on or about the Venue (collectively, "Claims").

Notwithstanding the foregoing, this Section does not require the Licensee to indemnify and hold harmless Licensor's Indemnified Parties for Claims resulting from willful or grossly negligent acts or omissions of Licensor's Indemnified Parties.

- b. Licensor and Licensor's Indemnified Parties shall not be liable to the Licensee or the Licensee's Parties for, and the Licensee hereby waives, any and all Claims against

Licensor and Licensor's Indemnified Parties, including without limitation, Claims relating to:

- i. The Americans with Disabilities Act or other law, regulation or ordinance, whether local, state or federal, relating to physical barriers to access for disabled persons within sports or entertainment facilities;
- ii. Any damage to the Licensee's property brought into or stored in the Venue;
- iii. The loss of, or damage to, any of Licensee's property by theft or otherwise;
- iv. Any injury or damage to persons, property or the Licensee's business resulting from the design, development, construction, repair or alteration of any portion of the Venue, or from fire, explosion, falling plaster, steam, electricity, water or rain, which may leak from any part of the Venue, or from the pipes, appliances or plumbing works therein, or from the roof, street or subsurface or from any other place, or resulting from dampness or any other cause whatsoever; and
- v. Any damage caused by acts or omissions of other users, occupants or visitors of the Venue.

12. Insurance. The Licensee shall place in effect with insurance companies licensed to do business in the State of Connecticut and with a minimum of an "A" rating in Best's Insurance Guide, the following insurance: naming Harbor Yard Amphitheater, LLC, the City of Bridgeport and their respective affiliates, shareholders, members, directors, officers, agents and employees as additional insured's (excepting Worker's Compensation Insurance) thereunder, and in addition Harbor Yard Amphitheater, LLC, and the City of Bridgeport, each with an address of 500 Broad Street, Harbor Yard, CT 06604, shall be specifically added by special endorsement to the policies of insurance. Coverage shall include all premises, operations and elevators to be used and shall contain provisions giving Licensor at least thirty (30) days written notice of cancellation of any reduction in coverage.

a. Coverage:

- i. Commercial General Liability and Public Liability. Covers Licensee, Licensor, the City of Bridgeport and each of their respective officers, employees, servants and agents and which provides for minimum limits of liability of not less than \$1,000,000 per occurrence, \$2,000,000 policy aggregate, combined single limit for bodily injury liability and property damage liability.
- ii. Workers' Compensation Insurance. Worker's Compensation Insurance to the statutory limit and Employer's Liability Insurance and all other insurance coverage of similar character applicable to or relating to the employment of Licensee's officers, employees, agents or independent contractors, with limits

of liability of not less than the Minimum Statutory Employer's Liability Insurance Limit.

- b. Each policy of liability insurance obtained and maintained by Licensee in accordance with the provisions of this Section must be endorsed to be primary of all other valid and collectible insurance of Licensee, Licensor, the City and the certificate and/or certificates of insurance to be furnished by Licensee or Licensor pursuant to the provisions of this Section hereof must certify that such policy of insurance has been endorsed to be primary of all other valid and collectible insurance of Licensee, Licensor and the City.
- c. Policies shall be in form and content satisfactory to Licensor and received at least thirty (30) days prior to the date that Licensee shall first have access to the Venue. Licensee shall provide Licensor with a certificate or certificates of insurance evidencing that the insurance policies covered by this paragraph are in full force and effect. At the request of Licensor, Licensee shall, in addition to providing such certificate(s) of insurance, promptly furnish Licensor with a complete (and if so requested, Insurer-certificate) copy of each insurance policy intended to provide coverage required hereunder.
- d. In lieu of foregoing the requirement of the Licensee to obtain such policy, Licensor may (but shall have no obligation) procure the required coverage at Licensee's expense and Licensee shall reimburse to Licensor the cost thereof.
- e. At the request of Licensor, Licensee shall promptly furnish loss information concerning all liability claims brought against Licensee (or any other insured under Licensees required policies) that may affect the amount of liability insurance available for the benefit and protection of Licensor under this provision. Such loss information shall include specifics and be in a form as Licensor may reasonably require.

13. Excuse of Performance.

- a. The parties to this Agreement shall be excused from the performance of the terms and conditions of this Agreement when such failure is attributable to and caused by an Act of God, by the government taking possession of the Venue or other government rule, regulations or actions, by power failure or by other circumstances beyond the control of the parties hereto (other than Licensee's ability or inability to obtain appropriate personnel and/or performers for the Event) that actually prevent the performance of the terms and conditions of the Agreement, including but not limited to war, acts of terrorism, strikes, riots, civil disorder, pandemic and fire. If any such event shall render only some, but not all, of the Performances to be unable to be presented, the remaining Performances of the Event shall be presented and the terms and conditions hereof shall remain in full force and effect, except as to the number of performances. If any Performance or the entire Event is canceled as a result of any of the causes

described in this paragraph, the Licensee shall pay to Licensor a Cancellation Fee in the amount specified in the Basic Provisions.

- b. The Licensee acknowledges that Licensor is operating the Venue subject to the laws, rules, regulations and ordinances of the City of Bridgeport and State of Connecticut. If the City or State shall enact or otherwise impose any law, rule, regulation, ordinance or other requirement that will affect Licensor's performance of its obligations under this Agreement, Licensor shall have the right to terminate this Agreement at no cost, expense or liability to Licensor and the parties to this Agreement shall thereupon be excused from further performance of the terms and conditions of this Agreement except as provided in subsection c, below.
- c. In the event all or part of the Event is canceled in accordance with this Section, the Licensee agrees to pay to Licensor any and all costs and expenses, including amounts provided for in this Agreement, which have been incurred by Licensor in connection with this Agreement up to the time further performance is excused.
- d. In no event shall the cancellation of the Event or any Performance give the Licensee the right to reschedule the Event of Performance in the Venue.

14. Events of Default. The following shall constitute an "Event of Default":

- a. The Licensee's failure to perform or observe any of the covenants, terms and provisions contained in this Agreement to be performed or observed on its part (including, without limitation, the agreement to present the Event on the dates set forth in the Basic Provisions, the agreement to surrender the Venue on the date and time set forth in Section 16 and the agreement to make payments as provided in this Agreement); provided, however, that with respect to Licensee's failure to perform or observe any covenant, term or provision (other than Licensee's obligation to present the Event on the dates set forth in the Basic Provisions and Licensee's obligation to surrender the Venue on the date and time set forth in Section 16 for which no notice of default shall be required), an Event of Default shall not be deemed to have occurred until and unless such failure to perform or observe has not been fully cured within three (3) business days (or two (2) business days, with respect to covenants, terms and provisions to be performed prior to the presentation of the initial Performance) after receipt of a written notice of default from Licensor pursuant to Section 15(a) describing the covenants, terms and provisions which the Licensee has failed fully to perform and observe. (For purposes of this Section, a period of time measured by "business days" shall be calculated as the period commencing on the date the notice of default is received and ending at 5:00 p.m., Eastern Time, on the second or third (as appropriate) business days following such date);
- b. The Licensee is adjudged a bankrupt or insolvent in a final judgment that is unappealable or not appealed before or during the Terms of this Agreement;

- c. Any receiver or trustee of all or any part of the business functions or property of the licensee is appointed during the Terms of this Agreement;
- d. The Licensee makes any general assignment for the benefit of creditors or the filing of a petition in bankruptcy for or against the Licensee, prior or during the Terms of this Agreement;
- e. The Licensee assigns or attempts to assign this Agreement, or transfers or attempts to transfer any interests under this Agreement to any person, firm or corporation other than the Licensee without the prior written consent of Licensor; and
- f. Any representation or warranty of Licensee set forth in this Agreement shall not have been true and correct in all respects, as of the date of this Agreement.

15. Remedies.

- a. Notice of Default. If an Event of Default described in Section 14 occurs, Licensor shall deliver a written notice to the Licensee describing the Event(s) of Default that has or have occurred (and, where provided in Section 14(a), providing the Licensee with the period of time to cure). If the Event of Default stems from Licensee's failure to comply with the insurance requirements set forth in this Agreement, Licensee shall not be permitted access to the Venue until such insurance requirements have been satisfied. Licensor's notice of the occurrence of an Event of Default shall be deemed final and conclusive and shall not be subject to challenge.
- b. Remedies. Upon the occurrence of an Event of Default (and, if applicable, upon the Licensee's failure to cure within the applicable period following the Licensee's receipt of notice of default from Licensor, provided that during such cure period, the Licensee shall not have the right to present any Performances), Licensor shall have the right, at its option, to exercise any or all of the following remedies in any order:
 - i. Licensor shall have the right to terminate this Agreement and have no further obligations with respect to this Agreement. Upon any termination Licensee shall immediately pay to Licensor the sum of:
 - 1. The Rent, plus
 - 2. All other charges due hereunder including but not limited to all reimbursable costs and expenses incurred by Licensor in connection with the Event through the date of termination, plus
 - 3. The amount reasonably estimated by Licensor as the amount by which Licensor's share of ticket revenues would exceed the Rent, plus

4. All attorney's fees and expenses incurred in connection with such termination, plus
5. Any other duties incurred by Licensors, minus any amounts previously paid by Licensee.

Licensors may immediately withdraw and retain any ticket proceeds or other funds in Licensors' possession, provided that Licensors may in its sole discretion refund any or all ticket proceeds. Licensee hereby grants to Licensors as security for all of its obligations hereunder a security interest in Licensee's interest (if any) in all ticket proceeds and other funds in Licensors' possession. Licensee agrees that Licensors may take any and all steps Licensors deems necessary to perfect such security interest and Licensee shall cooperate and take all actions requested by Licensors to assist in such perfection. The provisions of this Section and any other indemnification provisions contained in this Agreement, shall survive the termination of this Agreement pursuant to this paragraph or the exercise of any other remedies.

- ii. Licensors shall have the right to require the Licensee to vacate the Venue and surrender its right to use same. If Licensee fails to do so, Licensors or any other person by its order may immediately, or at any time thereafter, enter the Venue and remove all persons and any or all property by force or otherwise, without being liable to indictment, prosecution or damages therefor. Licensors may at its option store at the cost of the Licensee any personal property of the Licensee or its servants, employees and agents then in or about the Venue, but in such case Licensors shall not be obligated to store such property for more than two (2) months and thereafter may dispose of such property in any way it sees fit, upon five (5) days' notice in writing to the Licensee. If Licensors shall sell such personal property, it shall be entitled to retain from the sales proceeds the expense of the sale and cost of the storage.
- iii. In any case where this Agreement is terminated before the end of the Term by reason of breach by Licensee, Licensors may, in its sole discretion, but not be required to, re-license the Venue or any part or parts thereof, as the agent of Licensee or otherwise, at any time or times during the Term for whatever compensation Licensors shall obtain and it shall be presumed that such re-licensing during the Term is in lieu of licensing by Licensors during other open dates and consequently shall not be credited against Licensee's damages unless Licensee proves by clear and convincing evidence that such re-licensing was possible only during the Term, in which event the net receipts of re-licensing or letting after subtracting all expenses (including but limited to costs of Licensors employees involved in re-licensing or letting the Venue incurred in connection

therewith shall be credited against the damages owed by Licensee. Licensee hereby expressly waives:

1. The service of notice of intention to enter;
 2. Any and all rights of redemption to the extent permitted by law; and
 3. All rights to trial by jury in any proceeding hereafter instituted by Licenser against Licensee in respect to the Venue or this Agreement. Licensee also agrees that if Licenser commences any summary proceeding against Licensee, Licensee shall not interpose any counterclaim of whatever nature or description in any such proceeding. The words "enter" and "entry" as used in this Agreement are not restricted to their technical legal meanings.
- iv. Licenser shall have the right of injunction and the right to invoke any remedy allowed at law or in equity.
- v. THE LICENSEE AND LICENSOR AGREE THAT IF THERE SHOULD OCCUR AN EVENT OF DEFAULT HEREUNDER, THE DAMAGES TO LICENSOR WOULD BE EXTREMELY DIFFICULT AND IMPRACTICABLE TO ASCERTAIN AND THEREFORE, IN SUCH AN EVENT, THE SUM OF TEN THOUSAND DOLLARS (\$10,000) PER DAY FOR EACH DAY THE LICENSEE WAS TO HAVE PRESENTED THE EVENT BUT FAILED TO DO SO EITHER BECAUSE OF THE EVENT OF DEFAULT IS A REASONABLE ESTIMATE OF THE DAMAGES TO LICENSOR, SUCH DAMAGES INCLUDING COSTS OF NEGOTIATING AND DRAFTING OF THIS AGREEMENT, COSTS OF SEEKING ANOTHER LICENSEE UPON THE LICENSEE'S DEFAULT, OPPORTUNITY COSTS IN FOREGOING OPPORTUNITIES TO BOOK OTHER EVENTS IN THE CENTER AND OTHER COSTS INCURRED IN CONNECTION HERewith.

LICENSOR INITIAL

LICENSEE INITIAL

- vi. THE LICENSEE AND LICENSOR AGREE THAT IF LICENSOR SHALL BREACH ANY MATERIAL PROVISION, COVENANT OR TERM HEREOF TO BE PERFORMED BY LICENSOR, WITH THE RESULT THAT THE LICENSEE IS UNABLE TO PRESENT THE EVENT ON ANY DAY(S), THE DAMAGES TO THE LICENSEE WOULD BE EXTREMELY DIFFUCLT AND IMPRACTICABLE TO ASCERTAIN AND THEREFORE, IN SUCH AN EVENT, THE SUM OF TEN THOUSAND DOLLARS (\$10,000) PER DAY FOR EACH DAY THAT THE LICENSEE IS PREVENTED FROM PRESENTING THE EVENT DUE TO SUCH BREACH IS A REASONABLE ESTIMATE OF THE DAMAGES TO THE LICENSEE.

- vii. Licensors shall have the right to recover from the Licensee any amounts required to be paid by Licensors as a result of refunds or rebates for tickets sold in advance for any Performance that was canceled either because of the Event of Default or because of Licensors's decision to terminate this Agreement pursuant to this Section.
 - c. Additional Remedies. Reference in this Agreement to any particular remedy shall not preclude Licensors from any other remedy at law or in equity. Licensors's failure to seek redress for violation of, or to insist upon strict performance of, any covenant or condition of this Agreement shall not prevent a subsequent act which would originally have constituted a violation from having all the force and effect of an original violation. No provision of this Agreement shall be deemed to have been waived by Licensors unless Licensors specifically waives such provision in writing.
 - d. No Refund. If the Licensee shall for any reason fail to use the Venue as provided herein, no refund shall be made of any amounts paid by the Licensee to Licensors hereunder.
16. Surrender. After the conclusion of the Event, the Licensee shall, as soon as possible but no later than the end of the Term hereof, or if this Agreement is terminated prior to the end of the Term, on or before the date and time required by Licensors, quit and surrender the Venue to Licensors. Upon such quitting and surrender, the Venue shall be in the same condition as at the beginning of the Term and in good order, ordinary wear and tear excepted. The Licensee shall remove from the Venue any and all personal property brought or permitted by it in or about the Venue. If the Licensee fails to comply with this Section, Licensors shall have the right to exercise any or all the remedies provided in Section 15 including without limitation:
- a. The right to enter the Venue and remove all persons and any or all property therefrom by force or otherwise; and
 - b. The right to receive Ten Thousand Dollars (\$10,000) from the Licensee for each day such conditions exist, in accordance with Section 15.
17. Subordination. The provisions of this Agreement and the Licensee's right to the use of the Venue hereunder are hereby made subject to and subordinate to the terms and conditions of any lease, use agreement, management agreement, mortgage, deed of trust or any other encumbrance under which Licensors may be operating the Venue.
18. Representations and Warranties. Licensee hereby represents and warrants for the benefit of Licensors as follows:
- a. Licensee is duly formed and existing and in good standing under the laws of the State of Connecticut, is qualified to transact business in the State of Connecticut and has the

power and authority to perform the terms, covenants and provisions contemplated by and in accordance with this Agreement.

- b. This Agreement is or when delivered will be duly authorized, executed and delivered by Licensee and will be a valid, binding and enforceable obligation of Licensee. Each individual executing this Agreement on behalf of Licensee represents and warrants to Licensors that he or she is duly authorized to do so. Licensors shall be entitled to rely on the representations of each individual executing this Agreement on behalf of Licensee that such person is duly authorized to do so, without any duty of investigation and the signature of such person or persons shall be binding on the Licensee.

19. Miscellaneous.

- a. Time of Essence. Time is of the essence with respect to all provisions of this Agreement.
- b. Binding Effect. The terms, provisions and covenants and conditions contained in this Agreement shall apply to inure to the benefit of and be binding upon, the parties hereto and upon their respective heirs, legal representatives, successors and permitted assigns, except as otherwise herein expressly provided.
- c. Choice of Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Connecticut. In the event that suit shall be brought by either party hereunder, the parties agree that trial of such action shall be exclusively vested in Connecticut State Court in the County of Fairfield or, where appropriate, in the United States Federal Court for the District of Bridgeport, Connecticut.
- d. Captions. The captions inserted in this Agreement are for convenience only and in no way define, limit or otherwise describe the scope or intent of this Agreement, or any provision hereof, or in any way affect the interpretation of this Agreement.
- e. Entire Agreement. This Agreement constitutes the entire understanding and agreement of Licensors and the Licensee with respect to the subject matter of this Agreement and contains all of the covenants and agreements of Licensors and the Licensee with respect thereto. Licensors and the Licensee each acknowledge that no representations, inducements, promises or agreements, oral or written, have been made by Licensors or the Licensee, or anyone acting on behalf of Licensors or the Licensee, which are not contained herein and any prior agreements, promises, negotiations, or representations not expressly set forth in this Agreement are of no force or effect.
- f. Waivers. The waiver by a party to this Agreement of any term, covenant, agreement or condition herein contained shall not be deemed to be a waiver of any subsequent breach of the same or any other term, covenant, agreement or condition herein

contained. The subsequent acceptance of any monies owing hereunder shall not be deemed to be a waiver of any preceding breach of any provision, covenant, agreement or condition of this Agreement, other than the failure to pay the particular money so accepted, regardless of a party's knowledge of such proceeding breach at the time of acceptance of such money.

- g. Attorney's Fees. If either Licensor or the Licensee commences or engages in an action by or against the other party arising out of or in connection with this Agreement, the prevailing party shall be entitled to have and recover from the losing party reasonable attorney's fees and other costs incurred in connection with the action, preparation for such action, any appeals relating thereto and enforcing any judgments rendered in connection therewith
- h. Severability. If any clause or provision of this Agreement is found to be illegal, invalid or unenforceable under present or future laws effective during the Term of this Agreement, then and in that event, it is the intention of the parties hereto that the remainder of this Agreement shall not be affected thereby and it is also the intention of the parties to this Agreement that in lieu of each clause or provision as similar in terms to such illegal, invalid or unenforceable clause or provision as may be possible and be legal, valid and enforceable.
- i. Notices. Unless otherwise provided herein, any notice, tender or delivery to be given hereunder by either party to the other party shall be in writing and shall be delivered by personal delivery, including messenger service or overnight courier or by registered or certified mail, postage prepaid, return receipt requested, or by telecopy and shall be deemed delivered upon receipt or refusal to accept delivery at the addresses specified in this section. If sent by messenger, courier or facsimile, or within three (3) days after deposited in the mail if sent by registered or certified mail, but each party may change its address by written notice given in accordance with this Section:

To Licensor:
Harbor Yard Amphitheater
c/o Hartford HealthCare Amphitheater
500 Broad Street
Bridgeport, CT 06604
Attn: Howard S. Saffan

To Licensee:
Bridgeport Board of Education
45 Lyon Terrace
Bridgeport, CT 06604
Attn:

- j. Assignment. The Licensee shall not assign this Agreement or transfer any of the Licensee's rights, duties or obligations, hereunder, in whole or in part, without the prior written consent of Licensor. Licensor may assign this Agreement and Licensor's

rights, duties and obligations hereunder, without seeking the prior consent of the Licensee.

- k. No Third Party Beneficiaries. This Agreement is not intended for the benefit of any third parties (including, without limitation, any performers in the Event or their agents) and the parties hereto agree that there are no third party beneficiaries hereof and no third party rights are hereby created or conferred, except as expressly set forth herein.
- l. Conditions for Acceptance. This License Agreement shall have no force or effect whatsoever and shall not be binding unless and until the Licensee and Licensor accepts the same by signing in the space provided, and Licensee returns it to Licensor at the address set forth herein on or before the date specified in the Basic Provisions, accompanied by:
 - i. Any deposit(s) and fee(s) as specified above, that are required to be paid upon execution and delivery of this instrument; and
 - ii. Any required evidence of insurance as specified herein.

IN WITNESS WHEREOF, Licensor and Licensee have executed this Agreement as of the date first above written.

Harbor Yard Amphitheater, LLC

Bridgeport Board of Education

By: _____

NAME: Howard S. Saffan

TITLE: Managing Member

By: _____

Dr. Carmela Levy-David

Superintendent

Addendum A

Reimbursable Service Expenses:

Move-In Expenses:

Custodial Labor	No Charge
Building Engineer	No Charge
Utilities	No Charge
Operations	No Charge
Stagehands	No Charge
Security Staff	No Charge
Estimate Sub-Total:	\$0.00

Event Expenses

Event Staff (\$895/event)	No Charge
Event Custodial	\$600.00
Operations Building Engineer	No Charge
IT	No Charge
First Aid/EMT	\$900.00
Security	No Charge
Security Rental	No Charge
Stagehands	By others
Estimate Sub-Total:	\$1,500.00

Operations:

Facility Changeover

Utilities	No Charge
Venue Sound/Video System	By others
Outsourced Rentals (tables, pipe & drape, radios, runners, etc.)	No Charge
Insurance	No Charge
ASCAP/BMI/SESAC	No Charge

Estimate Sub-Total: Included

ESTIMATED TOTAL OF REIMBURSABLE SERVICE EXPENSES **\$1,500.00**

Licensors Initial _____

Licensee Initial _____

From: [Morales, Angelica](#)
To: [DeMoura, Laura](#)
Subject: FW: QP- HARBOR YARD - \$22,500 - UPDATE
Date: Tuesday, August 22, 2023 5:35:01 PM
Attachments: [QP_HARBOR YARD_\\$24,000_8-22-23-PE.pdf](#)

Hi Laura,

I just noticed that the amount on the QP for Harbor Yard needs to be corrected. The amount should be \$24,000. The contract is for \$22,500 plus additional fees of \$1,500 from Addendum A. Attached, please find the corrected one.

Please let me know if you have any questions.

Thank you again,
Angie

Angelica Morales

Financial Management Supervisor
Business Office
Bridgeport Public Schools
45 Lyon Terrace
Bridgeport, CT 06604
(203) 275-1071

From: Morales, Angelica
Sent: Monday, August 21, 2023 4:31 PM
To: DeMoura, Laura <laura.demoura@bridgeportct.gov>
Subject: QP- HARBOR YARD - \$22,500

Hi Laura,

Attached, please find a QP request for Harbor Yard.

I noticed that the Superintendent signed in the wrong line. Therefore, Marlene had to sign right next to it. Is this acceptable?

Please advise.

Thank you,
Angie

Angelica Morales

Financial Management Supervisor
Business Office
Bridgeport Public Schools
45 Lyon Terrace
Bridgeport, CT 06604
(203) 275-1071

Exhibit 3

REQUEST FOR QUALIFIED PURCHASE (waiver of competitive process)

*******THIS SECTION FOR PURCHASING AND CAO ONLY*******

FILE NUMBER (assigned by Purchasing only): _____

RECOMMENDED: ☐ DENIED: ☐ _____ (SIGNED/DATED PURCHASING AGENT)
(a denial requires a written explanation)

APPROVED: ☐ DENIED: ☐ _____ SIGNED/DATED CAO

COMPLETE EACH SECTION BELOW & THE JUSTIFICATION MEMO ATTACHED. **THEN SUBMIT FOR APPROVAL BEFORE CREATING A REQUISITION.**

REMINDER: Purchases made from state or cooperative bids do not require this form.

PURCHASE INFORMATION

PROPOSED VENDOR & ITEM(S) TO PURCHASE: Calvin Terrell DBA Social Centric

ESTIMATED AMOUNT (attach quote or applicable backup) \$ 24,999

PRIOR QP NUMBER: (N/A if not applicable. Any existing agreement/contract must also be provided) _____

REASON FOR WAIVER REQUEST

- ☐ **SOLE SOURCE** (the only vendor that exists. Sole Source letter required)
- ☒ **SINGLE/SPECIAL SOURCE** (only one unique vendor, among many)
- ☐ **TIME CRITICAL** (explain why this could not have been reasonably anticipated in the ADDITIONAL INFORMATION section of memo)
- ☐ **REQUIRED** to come immediately into compliance with federal, state or local laws or codes
- ☐ **NECESSARY** to avoid complete loss of funds made available by non-city public or private funding sources

INTEGRITY AFFIDAVIT

EVERY CONTRACTING OFFICER THAT IS REQUESTING A QUALIFIED PURCHASE PURSUANT TO THE CITY'S PURCHASING ORDINANCE (**Section 3.08.070, as amended**), MUST FULLY AND ACCURATELY COMPLETE AND ATTEST TO THIS SECTION.

Name of Contracting Officer: Dr. Carmela M. Levy-David

Contracting Officer's email address: clevydavid@bridgeportedu.net

Department: Office of the Superintendent **Title:** Superintendent **Phone Number:** x 1001

The undersigned hereby attests that the following statements are true, correct, and complete, to the best of his/her knowledge and belief, and that the City of Bridgeport is entitled to rely thereon:

- | | <u>Yes</u> | <u>No</u> |
|---|-------------------------------------|-------------------------------------|
| a) I have a personal or business relationship with the vendor or contractor being selected.
(If yes, attach detailed explanation)
(If yes, Purchasing will contact the Office of City Attorney for a conflict analysis) | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b) I have made all reasonable attempts to ensure that this procurement is in the best interest of the City | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

(Signature -Contracting Officer/Manager) Dated: 4/25/24

(Signature -Department Head or BOE Authorized Personnel) Dated: _____

BE ADVISED: It is your responsibility to ensure that the City is protected with regard to bonding, insurance, and state and federal wage requirements as the established purchasing ordinance is being waived in this instance.

PLEASE NOTE:

QUALIFIED PURCHASES OVER \$25,000 REQUIRE A CONTRACT, PER SECTION K OF 3.08.070
PLEASE CHECK WITH THE CITY ATTORNEY'S OFFICE, AFTER QP APPROVAL, BUT PRIOR TO
EMCUMBERING FUNDS.

IF THERE IS A PROPOSED VENDOR CONTRACT, SUBMIT AN UNSIGNED COPY AS PART OF YOUR
QUALIFIED PURCHASE REQUEST.

REQUEST FOR QUALIFIED PURCHASE

JUSTIFICATION MEMO

TO: Purchasing Agent

SIGNED (Contracting Officer):



DATE: 4/25/2024

- WHAT IS BEING PURCHASED AND WHY IS A QUALIFIED PURCHASE NECESSARY?
(provide supporting documents):

Calvin Terrell will facilitate for days of in person Listening & Learning sessions throughout the district, two remote/virtual sessions, and a three day in person intensive intergenerational justice for all cohort training.

- IF PURCHASE IS ESTIMATED TO BE **LESS** THAN \$25,000.00, EXPLAIN WHY THE INFORMAL QUOTE PROCESS IS NOT BEING UTILIZED

This experience offers a variety of powerful programs designed to engage students and staff in personal reflection and developing habits of justice. Mr. Terrell's use of socio-economic and cultural context of a community makes for effective meaningful human development opportunities. It will provide a philosophy and approach for sustaining healthy relationships, communities, and organizations. A unifying language and reference point for collaborations, culture building, and social transformation. It will also provide a baseline for measuring equity, healing, and progress. This is a great opportunity for our students to hear and heal.

- IF PURCHASE IS ESTIMATED TO BE **MORE** THAN \$25,000.00, WHY CAN'T THIS GO OUT TO BID? (without valid justification, you may be required to go out to bid)

N/A

- WHAT BUDGET IS APPROVED FOR THESE REQUESTED GOODS OR SERVICES?

Choose corresponding budget option listed below:

Operating ☐

Capital ☐

Grant ☒

(provide any additional necessary information below):

- **NOTE:** IF GRANT FUNDED, COPIES OF THE PAGES OF THE GRANT WHICH CONTAIN THE TERMS AND PURCHASING REQUIREMENTS OF THE GRANT MUST BE PROVIDED.

ADDITIONAL INFORMATION/EXPLANATION (if any)

Please see the attached, Memorandum of Understanding between Bridgeport Public Schools and Calvin Terrell.

NOTE: FAILURE TO SUBMIT SUFFICIENT JUSTIFICATION AND DOCUMENTATION WILL RESULT IN A REJECTION OF THE REQUEST

Contract Agreement

This agreement is made on April 17, 2024, between **Calvin Terrell DBA Social Centric**. (Referred to as presenter) and **Bridgeport Public Schools** (referred to as purchaser). It is mutually agreed upon between the parties as follows. The Purchaser hereby engages the Presenter and the Presenter hereby agrees to furnish the presentation hereinafter described, upon all the terms and conditions herein set forth.

Presentation Information:

Presenter: Calvin Terrell Business ID # 20-5355446 Phone: 623-203-6076

Date(s): May 14 - 17, June 14, 17, and 25 - 27 of 2024

Venue: TBD

Presentation: four days of in person Listening & Learning sessions throughout the district, two days of remote Listening & Learning sessions, and three full days of in person intergenerational justice for all cohort training

Compensation Information:

Purchaser Initials _____

Presenter's Fee: \$6500 per day reduced to \$3124.88 per day, \$24,999 Total (all inclusive). 25% deposit is required with returned signed contract.

Signed contracts are due within one week of receipt. Scan and email to signed copy to calvin@calvinterrell.com
Hard copy of contract may be sent with deposit.

Make check payable to Social Centric: **Full payment/balance due upon completion of services.**

Purchaser Information:

Contact Person: Dr Carmela M. Levy-David

Wk. Phone: 203-2275-1001


Email: clevydavid@bridgeportedu.net

Additional Provisions:

Purchaser agrees to provide ample room, sound, and lighting to carry out presentation without interruption and approved by Presenter. Presenter will need a quality projector with bright crisp color that can project a large image. Projector will have the necessary cables (power cord, HDM or VGA), and large screen. Two wireless handheld mics will be needed.

This agreement may become **void** if Purchaser fails to sign and return within ten business days of issued date. The Purchaser's signature below acknowledges he/she is in agreement with the above terms. If the agreement is **cancelled** by Purchaser within 90 days prior to engagement, Purchaser will be liable for seventy five percent of Presenter's fee and total reimbursement of travel costs.

X _____
Purchaser Signature

X 
PRESENTER: Calvin Terrell

ARP ESSER Uses of Funds

Bridgeport School District (0000000015-00) Public School District - FY 2021 - ARP ESSER Funds - Rev 1 - ARP ESSER Funds

Instructions:

LEAs may use funds for any activity authorized under the major federal grant categories including the Elementary and Secondary Education Act (ESSA), the Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act (AEFLA), the Carl D. Perkins Career and Technical Education Act (Perkins), or the McKinney-Vento Homeless Education Assistance Act and for the specific areas described below. Helpful information may be found in [ESSER Uses of Funds FAQ](#)

LEAs will indicate Uses of Funds in the ARP ESSER Budget by selecting a budget tag for each budget detail from the Uses of Funds tag group drop down. The drop down list will have a shortened version of each use. Please refer to the descriptions below for the tag for each use of funds.

Uses of ARP ESSER Funds	Budget Detail Tag
Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care, of the local educational agency, including by: (A) Administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiating instruction; (B) Implementing evidence-based activities to meet the comprehensive needs of students; (C) Providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment; (D) Tracking student attendance and improving student engagement in distance education; (E) Tracking student academic progress with evaluating and comparing to pre-pandemic grades and progress to identify students that experienced learning loss.	Addressing learning loss
Coordination of preparedness and response efforts of local educational agencies with State, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to coronavirus.	Coordination of preparedness and response
Providing principals and others school leaders with the resources necessary to address the needs of their individual schools.	Providing principals/leaders with resources
Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population.	Addressing unique needs of special populations
Developing and implementing procedures and systems to improve the preparedness and response efforts of local educational agencies.	Improving preparedness and response
Training and professional development for staff of the local educational agency on sanitation and minimizing the spread of infectious diseases.	Training to minimize disease spread
Purchasing supplies to sanitize and clean the facilities of a local educational agency, including buildings operated by such agency, and to purchase PPE.	Supplies to sanitize and clean and PPE

Planning for, coordinating, and implementing activities during long-term closures, including providing meals to eligible students, providing technology for online learning to all students, providing guidance for carrying out requirements under the IDEA and ensuring other educational services can continue to be provided consistent with all Federal, State, and local requirements.	Long-term closure activities
Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the local educational agency that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and children with disabilities, which may include assistive technology or adaptive equipment.	Education technology
Providing mental health services and supports, including through the implementation of evidence-based full-service community schools.	Mental health services
Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, children with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.	Summer learning
School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.	Facility repairs/improvement to minimize disease spread
Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems; filtering, purification and other air cleaning; fans, control systems, and window and door repair and replacement.	Improve air quality
Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the CDC for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff.	Health and safety of students, staff and educators
Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the local educational agency.	Other ARP ESSER eligible activities
Administrative Costs - necessary and reasonable	Administrative
Indirect cost as indicated by use of budget details for Object Code 917 - Indirect Cost.	Indirect Cost

ARP ESSER Funds Budget

Bridgeport School District (0000000015-00) Public School District - FY 2021 - ARP ESSER Funds - Rev 1 - ARP ESSER Funds

Object	Total
100 - Personal Services > Salaries	\$18,371,635.00
200 - Personal Services > Employee Benefits	\$6,002,937.00
300 - Purchased Professional and Technical Services	\$2,270,872.00
400 - Purchased Property Services	\$0.00
500 - Other Purchased Services	\$48,619,711.00
600 - Supplies	\$20,061,343.00
700 - Property	\$5,000,000.00
800 - Debt Service and Miscellaneous	\$0.00
917 - Indirect Costs	\$0.00
	Total \$100,326,498.00
	Allocation \$100,326,498.00
	Remaining \$0.00

STATE OF CONNECTICUT

DEPARTMENT OF EDUCATION

GRANT AWARD NOTIFICATION

REVISION

1 Grant Recipient

Bridgeport School District

DUNS Number: 183861178**4 Award Information****Grant Type:** FEDERAL**Statute:** PL ARP OF 2021, PUBLIC LAW 117-2 N/A AMERICAN RESCUE
PLAN ACT OF 2021**CFDA #:** 84.425U**SDE Project Code:** SDE0000000000002**Grant Number:** 0000000015-00 12060-29636-2021-82079-**2 Grant Title**

ARP ESSER Funds

5 Award Period

7/1/2020 - 9/30/2024

3 Education Staff**Program Manager:**

James Dargati (860) 713-6562

Payment & Expenditure Inquiries:

Jeff Lindgren (860) 713-6624

6 Authorized Funding**Grant Amount:** \$100,326,498.00**Funding Status:** Final**7 Terms and Conditions of Award**

This grant is contingent upon the continuing availability of funds from the grant's funding source and the continuing eligibility of the State of Connecticut and your town/agency to receive such funds.

Fiscal and other reports relating to this grant must be submitted as required by the granting agency. Requests for budget revisions for expenditures made between July 1, 2021 and June 30, 2022 must be submitted at least 60 days prior to the expiration of the fiscal year but no later than May 1, 2022. Final budget revisions covering the entire award period must be submitted at least 60 days prior to the expiration of the grant period but no later than July 30, 2024. Budget revisions submitted after this date are accepted at the discretion of the ARP ESSER Funds Program Manager. The grantee shall provide for an audit acceptable to the granting agency in accordance with the provisions of Sections 7-394a and 7-396a of the Connecticut General Statutes.

The grant may be terminated upon 30 days written notice by either party. In the event of such action, all remaining funds shall be returned in a timely fashion to the granting agency.

This grant has been approved.

6/20/2022

James Dargati - CSDE Grant Contact

Exhibit 4

From: Bridgeport Public Schools via ParentSquare <donotreply+c1494d12-d0e8-45cb-86cc-fac319d7936e@parentsquare.com>
Sent: Friday, May 10, 2024 10:00 AM EDT
To: Siegel, Marlene <msiegel@bridgeportedu.net>
Subject: A Community Conversation with Calvin Terrell - May 15, 2024



Bridgeport Public Schools

Bridgeport Public Schools posted in Bridgeport Public Schools

A Community Conversation with Calvin Terrell - May 15, 2024

Join us for a Community Conversation with Calvin Terrell

Wednesday, May 15, 2024

6:30 PM - 8:00 PM

Central High School

1 Lincoln Blvd., Bridgeport, CT 06606

Let's work together to create a more inclusive and equitable environment for all!

[View in ParentSquare](#)

Please do not reply to this email.

Stay involved with your child's learning and activities at school.

[Download on the App Store](#)

[Get it on Google Play](#)

You received this email because you are a ParentSquare user in Bridgeport Public Schools. If you received this email in error or wish to disable your account, [click here to unsubscribe](#).

ParentSquare Inc · 6144 Calle Real, #200A · Goleta, CA 93117

Exhibit 5

From: Siegel, Marlene
Sent: Friday, February 18, 2022 12:27 PM EST
To: Swenton, Judy <jswenton@bridgeportedu.net>
Subject: FW: Quote for Furniture -- MARIN
Attachment(s): "Q-156310 - 392869 - 2_18_2022.pdf"

Hi Judy,

Three (3) quotations are required. Try K-Log and Lakeshore, two vendors that other schools have used. In addition, I expect we will not be permitted to process an order for furniture in excess of \$24,999, due to the purchasing regulations that required a formal City-managed bidding process for expenditures of \$25,000 or more to the same vendor. Will you be able to divide the orders into two parts, the first for an amount under \$25,000? We could process the first order in spring 2022 and the second several months later in the new fiscal year, in July 2022. The first step is to obtain three quotations and identify the lowest bidder.

Marlene

Marlene Siegel
Chief Financial Officer
Bridgeport School District

From: Swenton, Judy <jswenton@bridgeportedu.net>
Sent: Friday, February 18, 2022 12:01 PM
To: Siegel, Marlene <msiegel@bridgeportedu.net>
Subject: Quote for Furniture

Marlene,

Hope you are doing well. Per our discussion regarding the addition of a 3rd grade class, a quote was obtained for needed furniture. I also included additional desks for classrooms that have been using old computer tables, needed classroom chairs students in specific grade levels, teacher desks for new staff (ESS, RYASP, EASI Teachers, Teachers) and replacements for broken desks, teacher chairs for these staff and staff that do not have chairs, and folding chairs for replacements for broken chairs.

Please advise on next steps.

Thank you,

Regards,

Ms. Judy Swenton
Principal
Luis Muñoz Marin School

-Luis Muñoz Marin School, where the **Majestics R.O.A.R.**
"The Strong, The Brave, The Muñoz Marin"

Exhibit 6

From: Siegel, Marlene
Sent: Wednesday, July 26, 2023 7:50 AM EDT
To: Levy-David, Carmela <clevy david@bridgeportedu.net>
Subject: FW: AQUACULTURE: 2023-24 ASTE Appropriation - Downward Trend & Implications
FYI

Marlene Siegel
Chief Financial Officer
Bridgeport School District

From: Siegel, Marlene
Sent: Thursday, July 13, 2023 8:49 AM
To: Perrin, Alyshia <aperrin@bridgeportedu.net>
Cc: Baldwin, Karen <kbaldwin@bridgeportedu.net>
Subject: AQUACULTURE: 2023-24 ASTE Appropriation - Downward Trend & Implications
Importance: High

Good morning Alyshia,

The FY24 ASTE appropriation for the support of Aquaculture has been released and is disappointing.

- **FY24 ASTE: \$1,739,464**
- **FY23 ASTE: \$1,998,615**
- **FY24 Reduction = (-\$259,151)**

The total appropriation is **\$259,151** lower than in the prior year FY23.

In addition, FY24 will be the second consecutive year of a substantial decline in funding, as shown in the table below.

- **FY24: (-\$259,151)**
- **FY23: (-\$288,287)**

David Henry was informed by Harold Macklin, CSDE/ASTE, that the FY24 reduction has occurred due to an enrollment decline.

Last year, in conjunction with David Henry, we reduced non-personnel items by approximately \$240,000 and absorbed the balance of the shortfall in the operating budget.

For 2023-24, I will be meeting with David Henry this morning to discuss options for further reductions in the Aqua budget, so as to minimize the adverse impact on the district's overall budget.

I am concerned about the ramifications of the continued downward trend in enrollment, particularly as the fiscal cliff approaches in FY25.

It would be essential for the district to ensure, moving forward, a strong action plan to increase enrollment in 2024-25.

Fiscal Year	Budget History
FY24	(-\$259,151)
FY23	(-\$288,287)
FY22	\$359,854
FY21	\$5,773
FY20	\$303,878
FY19	\$379,331
FY18	(-\$36,166)
FY17	(-\$237,596)
FY16	(-\$100,828)

Marlene Siegel
Chief Financial Officer
Bridgeport Public Schools

Exhibit 7

From: Siegel, Marlene
Sent: Monday, November 28, 2022 2:19 PM EST
To: Clarke, Nadira <nclarke1@bridgeportedu.net>
Subject: FW: ARP-PRIORITY GRANT \$1,158,488 - INITIAL PROPOSED PLAN
Attachment(s): "FY24_ARP_PRIORITY GRANT_\$1,158,488_Budget #1.xlsx"

FYI and entry in EGMS.

Thank you!

Marlene Siegel
Chief Financial Officer
Bridgeport School District

From: Perrin, Alyshia <aperrin@bridgeportedu.net>
Sent: Monday, November 28, 2022 2:14 PM
To: Siegel, Marlene <msiegel@bridgeportedu.net>
Subject: Re: ARP-PRIORITY GRANT \$1,158,488 - INITIAL PROPOSED PLAN

Thank you Marlene. Let's move forward with this.

From: Siegel, Marlene <msiegel@bridgeportedu.net>
Sent: Monday, November 28, 2022 11:51 AM
To: Perrin, Alyshia <aperrin@bridgeportedu.net>
Cc: Clarke, Nadira <nclarke1@bridgeportedu.net>
Subject: ARP-PRIORITY GRANT \$1,158,488 - INITIAL PROPOSED PLAN

Hi Alyshia,

I am recommending the following preliminary plan for the **ARP-Priority grant, \$1,158,488**, a one-time allocation.

- **Time Period: 2023-24**
- **Priority Areas – aligned to the Priority grant focus areas**
 - **Reading support**
 - **Family Engagement**
 - **Technology**
 - **High School Redesign/Enrichment**
- The services in the table below would reduce the reliance on the operating/Alliance budget directly and/or redirect ARP-ESSER funds to make available funds to offset operating costs, where allowable under ESSER guidelines.
 - As a result, the ISF savings on deposit will be conserved to contribute to closing the FY24 budget gap and possibly the fiscal cliff in FY25.
- I think it is important to schedule funds for renewal initiatives at the FCW campus, beyond the balances in the schools' Magnet Retro accounts.
 - Note: I am holding the District Magnet Retro account to fulfill the original purpose for which it was established – to offset the cost of FCW teachers in the operating budget when the state magnet grants are in deficit and operating funds are insufficient to cover the shortfall.
 - As discussed, the FCW campus has been losing state magnet revenue continuously in the last few years, almost \$300,000 in FY23.
 - In order to reverse the declining enrollment trend, the district may need to commit funds, from the supplemental resources, to revitalize and renew the educational programs at the campus.
- We can enter the initial plan, with the understanding that subsequent modifications may be submitted in response to changes in the fiscal outlook and/or varying needs.

PERSONNEL				
ADMINISTRATION	Grants Office	Assistant Coordinator	0.25	
Reading Support	Per Diem Consultant	Early Childhood Education	1.00	
	...from ARP ESSER			
Reading Support	Bilingual Office	ELL Instruction Specialist #2	1.00	
	...from ARP ESSER			
Reading Support	CAO Office	MTSS Facilitator #1	1.00	

Reading Support	CAO Office	MTSS Facilitator #2	1.00	
	...from ARP ESSER			
	Note: A Hill for Literacy grant will be received in FY23 to defray the cost of two (2) MTSS Facilitators (TOSA) through 6-30-2023.			
Technology	IT Office	Academic Technologist (TOSA)	1.00	
	...from Alliance			
Family Engagement	Counseling & Parent Partnerships	Coordinator, Family & Community Engagement	0.50	
	...from ARP ESSER - 50%; combines with FY24 Tauck			
	Note: Tauck will progressively withdraw funding for the SEL Coordinator, starting with a reduction of 50% in FY24.			
HS Enrichment	FCW Campus	AP/Housemaster-Dean	1.00	
	...from ARP ESSER			
NON-PERSONNEL SERVICES				
FCW Campus	Renewal	Curricular Resources		
FCW Campus	Renewal	Technology & Scientific equipment		
District	Early Grade Reading	Technology – to support STEAM spaces in schools, including the new Digital Dibels assessment in FY24		

Marlene Siegel
 Chief Financial Officer
 Bridgeport School District