

ATTACHMENT 1

**Forensic Audit Report – March 2, 2006
Konowitz, Kahn & Company, PC**

HIGHVILLE MUSTARD SEED CHARTER SCHOOL

Limited Scope Forensic Examination Report

For the Period July 1, 1999

Through August 31, 2005



Konowitz, Kahn & Company, P.C.
Certified Public Accountants and Financial Management Consultants



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March 1, 2006

Mr. Mitchell Young, Chairman
Board of Directors
Highville Mustard Seed Development Corp.
130 Leeder Hill Drive
Hamden, CT 06517

Dear Mr. Young:

We have conducted a limited scope forensic examination of the Highville Mustard Seed Charter School's financial activity for the period July 1, 1999 through August 31, 2005.

Our examination was conducted in accordance with lawful fraud examination techniques, which include, but are not limited to examination of books and records, voluntary interviews with appropriate personnel, and other such evidence-gathering procedures as necessary under the circumstances.

Our report of findings are presented in the order set forth in the State of Connecticut's request for a limited scope forensic audit dated November 2, 2005.

Sincerely,

David L. Reynolds, CPA, CFE

DLR/cll

Highville Mustard Seed Charter School

Index to Report

| <u>Description</u> | <u>Page</u> |
|---|-------------|
| Engagement Description..... | 1 |
| Personal Use of Organization Credit Cards by the Executive Director..... | 2 |
| Telephone Usage – Executive Director..... | 3 |
| Executive Compensation and Benefits..... | 4 |
| Travel Expense..... | 5-6 |
| Associate Director's Salary Expense While Attending College..... | 7 |
| IRS Payroll Tax Issue..... | 8 |
| Parent Action Team (PAT) Account..... | 9 |
| Related Party Transactions..... | 10 |
| Chief of Staff Position..... | 11 |
| Compensation of Staff Outside of Regular Payroll..... | 12 |
| Repayment of Personal Expenses by Executive Director and Associate Director..... | 13 |
| APPENDIX A - Analysis of Credit Card Charges..... | 14-16 |
| APPENDIX B - Schedule of Executive and Associate Compensation..... | 17 |
| APPENDIX C - Nadine Pitter's Schedule Narrative..... | 18-19 |
| APPENDIX D – Schedule of Nadine Pitter's Monthly Compensation..... | 20 |

Highville Mustard Seed Charter School

Index to Report (Continued)

| <u>Description</u> | <u>Page</u> |
|---|-------------|
| APPENDIX E – Related Party Transactions – Justin Clarke and Sinoey Clarke..... | 21 |
| APPENDIX F – Salary Advance Agreements..... | 22-27 |
| APPENDIX G – Salary Repayment Agreement..... | 28-29 |
| APPENDIX H – Due From Analysis..... | 30 |

Highville Mustard Seed Charter School

Engagement Description

We conducted a limited scope forensic examination of the Highville Mustard Seed Charter School "the School" for the period of July 1, 1999 through August 31, 2005. As set forth in the State of Connecticut Department of Education request for limited scope forensic audit dated November 2, 2005, the scope of the forensic audit was limited to examining evidence related to eleven specific areas where financial irregularities have been alleged or asserted to have taken place. The goal of our examination was to examine evidence related to the alleged and asserted financial irregularities and to determine the facts as they exist.

We performed various procedures to identify and determine the facts as required, including examination of original documents (and copies), interviews of School employees, search of public records, and other procedures that we deemed appropriate. Although we believe that our procedures enabled us to determine pertinent facts in each of the eleven areas, we do not make any assurances that we have identified all possible financial irregularities that may have occurred during the period examined.

Our findings, supported by appendices when applicable, are presented in the same order set forth in the State's November 2, 2005 letter.

Highville Mustard Seed Charter School

Personal Use of Organization Credit Cards by the Executive Director

Discussion

Our testing concentrated on credit card charges identified on a schedule of "Questioned Credit Card Charges" prepared by the State Department of Education, Office of Internal Audit. In addition, we analyzed annual general ledgers and reviewed credit card statements for the purpose of identifying other possible "personal use" credit card charges.

The School's former auditor, Solakian, Caiafa & Company, LLC noted in their management letter, dated November 30, 2000, for the year ended June 30, 2000, that "During our audit, we noticed certain personal expenses of employees charged to credit card accounts of the Corporation". They recommended that the School not permit this practice to continue.

During the period under examination, we noted several disbursements to credit card companies including American Express, Advanta and CitiBank Advantage. American Express and Advanta were registered in the name of the School and CitiBank Advantage was registered in the name of Dezroy Stewart, the School's former Chief Financial Officer.

Findings

Of the \$37,215 credit card charges questioned by the State, Mr. Lyndon Pitter has stipulated that \$24,912 were personal purchases, an additional \$670 have been categorized as personal due to the nature of the expense and the lack of documentation, and \$11,633 of the charges could not be identified as either personal or School related. During our general ledger analysis, we noted that the School had classified \$12,000 of personal use credit card charges as a loan due from Lyndon Pitter, as of June 30, 2000.

Among the \$11,633 of undetermined charges were rental car charges of approximately \$8,500, which Mr. Pitter asserts were incurred for the benefit of the School. Documented support for these charges was not provided to us and, therefore, we cannot make a determination.

There were also several payments made to CitiBank Advantage during the period January 2000 through May 2001. As noted above, this card was in the name of Dezray Stewart. Through our review of supporting documentation it appears that charges were made on this card for valid and appropriate school purchases.

Please see Appendix A for scheduled American Express, and Advanta business card charges.

Highville Mustard Seed Charter School

Telephone Usage – Executive Director

Discussion

Our testing concentrated on the international calls identified on the State's schedules of "Questioned Telephone Charges" for the years ended June 30, 2003, 2004 and 2005. Procedures utilized included internet identification of telephone numbers as well as calling a sample of telephone numbers to identify call recipients. In addition, Mr. Lyndon Pitter provided a list of personal contacts with their applicable telephone numbers.

Findings

Of the \$2,948 of questioned international telephone call charges, \$1,521 have been determined to be non-School related. Mr. Lyndon Pitter had previously repaid \$544 of the non-School related telephone charges.

Highville Mustard Seed Charter School

Executive Compensation and Benefits

Discussion

Compensation, defined as Medicare Wages, for the Executive Director, Lyndon Pitter, and Associate Director, Nadine Pitter, for calendar years 1998 through 2005 is set forth in Appendix B. The Executive Director and Associate Director had a benefit package that included health, dental and life insurance.

Findings

We reviewed the minutes of Board of Director and Executive session meetings that were made available to us. These included Board and Executive Committee resolutions. We could not identify any documentation of compensation approval for the Executive and Associate Directors. For the fiscal years commencing July 1, 2002 and 2003, we did note Executive Committee resolutions approving percentage raises for both positions as well as for the Finance Director. Our findings related to "salary advances" and "loans" are discussed in the "Repayment of Personal Expenses" section of this report.

Lyndon Pitter and Nadine Pitter were covered by separate health and dental policies. Lyndon Pitter's policies covered himself and his children and Nadine Pitter's policies covered herself as a single individual. Health insurance and dental insurance were provided by Connecticare and Genworth Financial, respectively. Both of these plans were available to full-time employees of the School, and during the year ended June 30, 2005, for example, twenty-eight employees were covered. In addition, Mr. Pitter was covered by a term life insurance policy that required monthly premium payments of approximately \$99.

Highville Mustard Seed Charter School

Travel Expense

Discussion and Findings

During the examination period, the School sponsored several travel events that included both international and domestic destinations. The travel events included field trips for the benefit of School students, conferences for teachers and administrators, "Young Diplomat" program conferences for student delegates in locations throughout the United States, and program development trips taken by the Executive Director. We examined documentation for several trips that occurred during the examination period. In addition, we interviewed two current employees that participated in two separate trips.

Trips we reviewed included the following:

Dates

Description

October 1999

Trip to University of Denver by Lyndon Pitter. The purpose of this trip was to meet with Mark A. Montgomery, Ph.D., the Director of the Center for Teaching International Relations to explore the possibility of retaining the Center to assist in building the School's international studies program.

Through general ledger analysis and review of credit card statements, we determined the following costs that were incurred for this trip:

American Express Charges

| | | |
|----------|--------------------------|-----------|
| 10/22/99 | Sheraton Hotels | \$ 422.47 |
| 10/21/99 | Sprint PCS Retail-Denver | 466.73 |
| 10/20/99 | 21 King Soopers-Denver | 37.05 |

Check issued to Lyndon Pitter

| | | |
|----------|--------------------|-----------|
| 10/18/99 | Ck#2004 "Per Diem" | \$ 800.00 |
|----------|--------------------|-----------|

Based on the supporting documentation provided us, we were not able to determine the number of people that traveled to Denver, or the purpose of the "Sprint PCS Retail" charge. In addition, there was no supporting documentation for the \$800 "Per Diem" check. It was also noted that during this trip, Mr. Pitter utilized the School's credit card to purchase \$7,824.56 of personal items.

Highville Mustard Seed Charter School

Travel Expense (Continued)

Discussion and Findings (Continued)

Dates

Description

7/19/00 – 8/4/00

Trip to Jamaica attended by approximately twenty students, six chaperones and a non-student child of a chaperone. Although the expenses incurred for the trip appear to be reasonable, we were unable to determine if reimbursement was made for the non-student child. In addition, documentation included in the School's file for this trip indicates that "Chaperones that are traveling with their children are responsible for the airfares". Per our review of the general ledger and trip documentation, we could not find support that airfare was reimbursed to the School by any of the chaperones.

3/1/02 – 3/24/02

Trip to Australia taken by five staff members including the Associate Director to attend an "Early Years Literacy Workshop". Expenses incurred for the trip appear to be reasonable and there was adequate supporting documentation on file at the School.

Highville Mustard Seed Charter School

Associate Director's Salary Expense While Attending College

Discussion

The Associate Director, Nadine Pitter, attended college courses at Naugatuck Valley Community College commencing September 2003. She completed her studies in May 2005 and at that time she was awarded an Associate in Science – Nursing Degree. Her objective in obtaining this degree was to qualify herself to provide nursing services at the School.

For the year ended June 30, 2004, the School reclassified \$22,278.90 of Ms. Pitter's full-time salary to a loan account on the basis that she was essentially working part-time during that year. As of the date of this report, the School has not made a similar reclassification for the year ended June 30, 2005.

Ms. Pitter provided a detailed narrative of her work and class schedules during the period August 18, 2003 through November 26, 2004.

In summary, Ms. Pitter has asserted that she worked at least 40 hours per week during the time she attended courses which included "professional development time" for "clinical" time that was required by her major. This professional development time amounted to seven hours per week during the periods September 30, 2003 – December 18, 2003 and January 22, 2004 – May 14, 2004 and sixteen hours per week during the periods June 1, 2004 – June 23, 2004 and August 30, 2004 – October 29, 2004.

In addition, Ms. Pitter provided a copy of her official transcript from Naugatuck Valley Community College.

Findings

We interviewed two school employees that had a reasonable recollection of Ms. Pitter's school schedule. One individual recalled seeing her at the school "one to two days a week". The other individual recalled "one to three days a week, including ½ days". Ms. Pitter also stated that she arrived at the school at 7:30 a.m. on the days that she did not have "clinical". Both employees stated that she typically arrived after 8:00 a.m. on the days that she did work.

The School did not have time and attendance records that could have been reviewed to confirm Ms. Pitter's schedule.

Therefore, due to the lack of time and attendance records and apparent conflicts between Ms. Pitter's schedule narrative and the interviewed individuals recollection, we cannot corroborate Ms. Pitter's asserted schedule.

Please see Appendix C for Nadine Pitter's narrative.

Please see Appendix D for Nadine Pitter's salary by month during the period July 1, 2004 through June 30, 2005.

Highville Mustard Seed Charter School

IRS Payroll Tax Issue

Discussion and Findings

We obtained a Power of Attorney from the School and have confirmed with the Internal Revenue Service that the School is current with all Federal depository requirements and payroll return filings.

Highville Mustard Seed Charter School

Parent Action Team (PAT) Account

Discussion and Findings

We examined revenue and expenses associated with the PAT account for the period July 1, 2002 through June 30, 2005. Per our analysis of the general ledger and review of supporting documents, it appears that revenues and expenses are reasonable and properly recorded. However, documented support for cash deposits from fundraising events was not adequate.

Highville Mustard Seed Charter School

Related Party Transactions

Discussion

To determine related parties, we interviewed School personnel, sorted W-2 information by last name, acted on information supplied by the State Board of Education and utilized public-record internet search sites. For purposes of this examination, related parties are defined as relatives and (or) individuals with common economic interests such as individuals that were partners in an outside business entity.

Findings

A) Relatives – Board Member/Vendor

- Board Member Wendy Clarke's father (Justin Clarke) provided various janitorial maintenance services to the School during the fiscal years ended June 30, 2003 through June 30, 2005. He also provided two vending machines to the School during the year ended June 30, 2005. Please see Appendix E for further analysis.

B) Relatives – Board Member/Employee

- Board Member Wendy Clarke's mother (Sinoey Clarke) was employed by the School as a cleaning person during calendar years 2001 through 2005. Please see Appendix E for further analysis.

Board Chair Berita Rowe's sister (Marcia Barton) was employed by the School as a food service employee during calendar years 2000 through 2005.

C) Relatives – Employee/Employee

We noted several instances of related individuals that worked at the School. Instances included managerial relatives and lower level position relatives including the following:

- Executive Director, Lyndon Pitter and Associate Director Nadine Pitter.
- Curriculum Director, Lawrence DiPalma and his wife, Computer Lab. Teacher Janet DiPalma.
- Chief of Staff Allen R. Jones and his wife, Cecilia Thomson.

Highville Mustard Seed Charter School

Chief-of-Staff Position

Discussion and Findings

We reviewed the resume of the current Chief-of-Staff, Mr. Allen R. Jones. We also obtained a copy of his State of Connecticut Professional Education Certificate dated July 1, 2004 through June 30, 2009. Mr. Allen is qualified for two classifications; Art, Pre-Kindergarten through Grade 12 and Intermediate Administrator and Supervisor. The following additional information was ascertained:

Starting Date: August 17, 2005

Compensation: \$40,000 per annum starting

Job Description: Chief-of-Staff (Detailed description was not available)

Per review of the 2005 Board of Director minutes, we could not determine formal Board approval for the hiring of Mr. Jones, however his personnel file was well documented.

We also requested the personnel file for the former Chief-of-Staff, Julie Pandolfo. The School has not provided her file to us and therefore, we have not had an opportunity to review her resume and other documentation that may indicate her qualifications. Her W-2 wages for 2005, 2004 and 2003 was \$21,598, \$37,181, and \$36,414, respectively.

Highville Mustard Seed Charter School

Compensation of Staff Outside of Regular Payroll

Discussion

Through interview of School personnel and review of School documents, we determined that the School contracted with two foreign teaching assistants during the period December 1, 2001 through August 31, 2003, and an additional teaching assistant for the period January 2, 2002 through December 31, 2002. Amity Institute, located in San Diego, facilitated the placement of these three individuals. According to the placement contract, the School was required to do the following:

- Provide a spending allowance of \$50 per week.
- Pay a fee of \$1,495 per individual to the Amity Institute.
- Arrange for room and board with a host family.
- Provide lunches and transportation to and from the School.

Findings

We examined documentation supporting payment of the placement fee of \$4,485 to The Amity Institute (3 x \$1,495).

Although the placement contracts indicate that the School is required to provide a spending allowance of \$50 per week for individuals, the only disbursements recorded in the general ledger were for the period September 6, 2002 through October 18, 2002, indicating that each individual was paid by the School for only eight weeks.

School personnel provided us with a copy of an apartment lease agreement between a former schoolteacher, as "landlord", and Lyndon Pitter, as "tenant" for a one-year period commencing December 1, 2001. This lease was subsequently amended to renew and extend the rental period to December 1, 2002 through June 30, 2003. The lease required monthly payments of \$600 "cash", plus utilities, increased to \$650, plus utilities, during the extension. The lease also listed the names of the three teaching assistants as residents that would occupy the property at 655 Fitch Street, Unit D13, Hamden. In the course of our examination, we could not find evidence that the school paid for the rent of this apartment or additional spending allowances over and above the amount described in the previous paragraph.

Subsequent to January 31, 2006, Mr. Lyndon Pitter submitted to the School, among other documents, a spreadsheet setting forth expenses related to the three teaching assistants. These expenses, asserted by Mr. Pitter to have been paid personally on behalf of the School have not been examined by us. They include rent, groceries, utilities, clothing, and other items for the period December 2001 through April 2003 and total \$29,554.07. During the course of our examination, we could not find Board approval for the expenses that Mr. Pitter claims were paid for on behalf of the School.

Highville Mustard Seed Charter School

Repayment of Personal Expenses by Executive Director and Associate Director

Discussion and Findings

The Executive Director and, to a lesser extent, the Associate Director, received loan advances that totaled \$57,539 during the period August 1, 2001 through September 20, 2004.

In addition to the loan advances, the following personal transactions occurred during the period July 1, 1998 through August 31, 2005:

- Credit card charges for personal expenses that totaled \$25,582.
- Personal telephone charges totaling \$1,521.
- Overpaid salary of \$22,279 to the Associate Director for the year ended June 30, 2004.
- Other personal expenses that totaled \$2,672.

Through August 31, 2005, Lyndon or Nadine Pitter have repaid \$34,702 without interest leaving a total balance due of \$74,891. Please see Appendix H for an analysis of the balance due.

The staff at the School provided us with five (5) salary advance agreements signed by Board Chair Berita Rowe and Lyndon Pitter. The terms of each advance varied, but included repayment dates and permitted the School to deduct outstanding balances from Mr. Pitter's payroll. Interest was not provided for on each of the five agreements we reviewed. Please see Appendix F for copies of these agreements.

In addition, Mr. Pitter agreed in writing to the repayment of the Associates Director's salary adjustment. As of the date of this report, Mr. Pitter has not complied with the terms of this agreement. Please see Appendix G.

APPENDIX A

Analysis of Credit Card Charges

| APPENDIX A | | | | | | | | | |
|---------------------------------------|----------------------|------------------------|--------------------------------------|------------------------------|----------------|--|----------------|----------|--|
| Highville Mustard Seed Charter School | | | | | | | | | |
| Analysis of Credit Card Charges | | | | | | | | | |
| Date | Vendor | Description | Stipulated Personal by Lyndon Pitter | Determined Personal By KK&Co | Total Personal | Determined to be Bus. related by KK&Co | Not Determined | Total | |
| AMERICAN EXPRESS CHARGES: | | | | | | | | | |
| 6/20/1999 | Regency Gallery NY | Gift items | 1,304.00 | | 1,304.00 | | | 1,304.00 | |
| 6/20/1999 | Regency Gallery NY | Gift items | 757.00 | | 757.00 | | | 757.00 | |
| 6/26/1999 | FAO Schwartz NY | Toys/Hobbies/Games | 936.37 | | 936.37 | | | 936.37 | |
| 7/6/1999 | Whalley Sample Shop | Apparel/Accessories | 1,000.00 | | 1,000.00 | | | 1,000.00 | |
| 7/7/1999 | Versailles Diner, NJ | Food/Beverage/Tip | | | | | 61.53 | 61.53 | |
| 7/10/1999 | GNC | Health food products | 156.56 | | 156.56 | | | 156.56 | |
| 7/10/1999 | Marshalls | Clothing/Home fashions | 377.66 | | 377.66 | | | 377.66 | |
| 7/15/1999 | Enterprise RAC | Car Rental 7/6-7/15 | | | | | 782.99 | 782.99 | |
| 7/18/1999 | Target | General Merchandise | 1,462.78 | | 1,462.78 | | | 1,462.78 | |
| 7/17/1999 | Paramount Great Ame | Amusement park | 167.94 | | 167.94 | | | 167.94 | |
| 7/17/1999 | Paramount Great Ame | Amusement park | 49.21 | | 49.21 | | | 49.21 | |
| 7/19/1999 | Exxon | Fuel/Misc | | | | | 21.35 | 21.35 | |
| 7/20/1999 | Six Flags CA | Amusement park | 108.00 | | 108.00 | | | 108.00 | |
| 7/25/1999 | John Morici-Mobil | Gas or other | | | | | 23.21 | 23.21 | |
| 7/25/1999 | John Morici-Mobil | Gas or other | | | | | (0.46) | (0.46) | |
| 7/26/1999 | John Morici-Mobil | Gas or other | | | | | 12.90 | 12.90 | |
| 7/26/1999 | John Morici-Mobil | Gas or other | | | | | (0.26) | (0.26) | |
| 7/29/1999 | Whalley Sample Shop | Apparel/Accessories | 305.00 | | 305.00 | | | 305.00 | |
| 7/30/1999 | Sunoco | Fuel/Misc | | | | | 13.66 | 13.66 | |
| 7/30/1999 | Sunoco | Fuel/Misc | | | | | 19.30 | 19.30 | |
| 8/1/1999 | Nakisaki NY | Food/Beverage/Tip | | | | | 244.16 | 244.16 | |
| 7/31/1999 | Sunoco | Fuel/Misc | | | | | 20.26 | 20.26 | |
| 8/2/1999 | Amoco NY | Fuel/Misc | | | | | 23.44 | 23.44 | |
| 8/2/1999 | Whalley Sample Shop | Apparel/Accessories | 770.00 | | 770.00 | | | 770.00 | |
| 7/30/1999 | Healey RAC | Car Rental 7/28-7/30 | | | | | 360.19 | 360.19 | |
| 8/2/1999 | Casey's Restaurant | Food/Beverage/Tip | | | | | 17.10 | 17.10 | |
| 8/4/1999 | Seafood Peddler | Food/Beverage/Tip | | | | | 109.00 | 109.00 | |
| 8/4/1999 | Whalley Sample Shop | Apparel/Accessories | 381.00 | | 381.00 | | | 381.00 | |
| 8/8/1999 | John Morici-Mobil | Gas or other | | | | | 16.30 | 16.30 | |
| 8/5/1999 | John Morici-Mobil | Gas or other | | | | | (0.33) | (0.33) | |
| 7/20/1999 | Marine World Theme | Pvallejo, CA | 68.66 | | 68.66 | | | 68.66 | |
| 8/7/1999 | Firestone | Car repair | | | | | 355.07 | 355.07 | |
| 8/9/1999 | Shell Oil | Fuel/Misc | | | | | 11.01 | 11.01 | |
| 8/11/1999 | Enterprise RAC | Car rental 8/6-8/11 | | | | | 429.50 | 429.50 | |
| 8/12/1999 | China Buffet | Food/Beverage/Tip | | | | | 53.64 | 53.64 | |
| 8/14/1999 | Blockbuster Video | Video Sales/Rental | | | | | 25.89 | 25.89 | |
| 8/22/1999 | Sunoco | Fuel/Misc | | | | | 25.06 | 25.06 | |
| 8/26/1999 | Route 22 Honda | Sales/Service/Repair | 4,000.00 | | 4,000.00 | | | 4,000.00 | |
| 8/28/1999 | Blockbuster Video | Video Sales/Rental | | | | | 18.50 | 18.50 | |
| 9/1/1999 | Levy Dental Group | Dental Services | | | | | 387.60 | 387.60 | |

APPENDIX A

Highville Mustard Seed Charter School
Analysis of Credit Card Charges

| Date | Vendor | Description | Stipulated Personal by Lyndon Pflifer | Determined Personal By KK&Co | Total Personal | Determined to be Bus. related by KK&Co | Not Determined | Total |
|------------|---------------------------|-----------------------------------|---------------------------------------|------------------------------|----------------|--|----------------|-------|
| 8/31/1999 | Enterprise RAC | Car rental 7/26-8/31 | | | | | | |
| 8/31/1999 | Enterprise RAC | Car rental 7/26-8/31 | | | | | | |
| 9/2/1999 | John Morici-Mobil | Gas or other | | | | | | |
| 9/2/1999 | John Morici-Mobil | Gas or other | | | | | | |
| 9/4/1999 | Infinitie Detail | Car Wash/Detailing | | | | | | |
| 9/4/1999 | CIS Brokerage NY | Brokerage Fees | | | | | | |
| 9/6/1999 | John Morici-Mobil | Gas or other | | | | | | |
| 9/6/1999 | John Morici-Mobil | Gas or other | | | | | | |
| 9/9/1999 | Sunnoco | Fuel/Misc | | | | | | |
| 9/10/1999 | Whalley Sample Shop | Apparel/Accessories | | | | | | |
| 9/1/1999 | Bob's stores | Clothing | | | | | | |
| 9/1/1999 | Bob's stores | Clothing | | | | | | |
| 9/1/1999 | Vinnie's (Brooklyn, NY) | Apparel/Accessories | | | | | | |
| 9/1/1999 | Vinnie's (Brooklyn, NY) | Apparel/Accessories | | | | | | |
| 9/1/1999 | Shell oil | Fuel/Misc | | | | | | |
| 9/1/1999 | Music Box | Record shop | | | | | | |
| 9/12/1999 | Bradlees | General merch | | | | | | |
| 9/12/1999 | Shell oil | Gas or other | | | | | | |
| 9/17/1999 | John Morici-Mobil | Gas or other | | | | | | |
| 9/24/1999 | Sunnoco | Gas or other | | | | | | |
| 9/25/1999 | Whalley Sample Shop | Apparel/Accessories | | | | | | |
| 9/25/1999 | Petco | Pets/Supplies | | | | | | |
| 9/26/1999 | Blockbuster video | Video Sales/Rental | | | | | | |
| 9/27/1999 | John Morici-Mobil | Gas or other | | | | | | |
| 9/30/1999 | John Morici-Mobil | Gas or other | | | | | | |
| 10/6/1999 | Enterprise RAC | Car rental 9/4-10/6 | | | | | | |
| 10/9/1999 | Blockbuster video | Video sales/rental | | | | | | |
| 10/10/1999 | John Morici-Mobil | Gas or other | | | | | | |
| 10/10/1999 | John Morici-Mobil | Gas or other | | | | | | |
| 10/11/1999 | Mobil gas | Gas or other | | | | | | |
| 10/16/1999 | Bob's stores | Clothing | | | | | | |
| 10/16/1999 | Whalley Sample Shop | Apparel/Accessories | | | | | | |
| 10/16/1999 | Whalley Sample Shop | Apparel/Accessories | | | | | | |
| 10/16/1999 | Hairs Kay Beauty | Salon Services/Products | | | | | | |
| 10/16/1999 | Blockbuster video | Video sales/rental | | | | | | |
| 10/16/1999 | Blockbuster video | Video sales/rental | | | | | | |
| 10/18/1999 | John Morici-Mobil | Gas or other | | | | | | |
| 10/18/1999 | Enterprise RAC | Car rental 9/4-10/6 | | | | | | |
| 10/20/1999 | Saks Fifth Ave. Denver CO | Cashmere scarves, silk pi's | | | | | | |
| 10/20/1999 | Saks Fifth Ave. Denver CO | 2 Armani suits, 2 piece knit suit | | | | | | |
| 10/20/1999 | Colorado Baggage | Leather/Luggage goods | | | | | | |

APPENDIX B

Schedule of Executive and Associate Compensation

APPENDIX B

**Highville Mustard Seed Charter School
 Schedule of Executive and Associate Director Compensation (W2 Wages)
 1998 Through 2005**

| Year | Lyndon Pitter | Nadine Pitter |
|-----------------------|----------------------|----------------------|
| 1998 | 36,917 | 12,115 |
| 1999 | 82,900 | 48,043 |
| 2000 | 91,231 | 58,000 |
| 2001 | 106,346 | 61,962 |
| 2002 | 105,385 | 63,500 |
| 2003 | 117,761 | 69,304 |
| 2004 | 122,946 | 57,325 |
| 2005 | 120,782 | 34,755 |
| Total | 784,267 | 405,004 |
| Simple Average | 98,033 | 50,625 |

APPENDIX C

Nadine Pitter's Schedule Narrative

Summary of Professional Development days a/o time utilized:

August 18, 2003-:
September 2, 2003

I returned to Highville Mustard Seed Charter School following summer break. From 8/18/03 – 9/2/03, I reported to Highville from 8am – 6:30p. During this time, I worked for more than 40 hours per week, which included Saturdays and Sundays as well.

September 3, 2003-:
December 18, 2003

I attended classes on Tuesdays and Wednesdays from 11a – 12:50p. On these days, I arrived at Highville at 7:30a, left Highville .5hr prior to class beginning and returned to Highville .5 after class ended. On Thursdays, I attended Clinical from 8a – 2:30p. I did not report to Highville, however, each Thursday I attended Clinical accounts for 7 hours of Professional Development time. During the Fall of 2003', I worked at Highville for more than 40 hours each week, which included Saturdays as well.

December 19, 2003-:
December 23, 2003

I returned to work on a regular basis, working from 8 to 11 hours each day. Highville Holiday break occurred from 12/24/03 through 1/2/04.

January 5, 2004 -:
January 21, 2004

I returned to Highville and worked regular hours--up to 11 hours daily, totaling more than 40 hours weekly, including Saturdays.

January 22, 2004-:
May14, 2004

I attended classes on Tuesdays and Fridays from 9:30a – 11:20a. On these days, I arrived at Highville at 7:30a, left Highville .5hr prior to class beginning and returned to Highville .5hr after class ended. On Thursdays, I attended Clinical from 8a – 2:30p. I did not report to Highville, however, each Thursday I attended Clinical accounts for 7 hours of Professional Development time. During the Spring of 2004', I worked at Highville for more than 40 hours each week, which included Saturdays as well.

Highville Mustard Seed Charter School's Winter Break occurred from February 16, 2004 – February 20, 2004.

I did not attend classes during Spring Break at Naugatuck Valley Community College, which occurred from March 15, 2004 – March 19, 2004. I returned to Highville and worked regular hours up to 11 hours daily, totaling more than 40 hours during this week, including partial day on Saturday, March 20, 2004.

Highville Mustard Seed Charter School's Spring Break occurred from April 12, 2004 – April 16, 2004.

May 15, 2004-:
May 31, 2004

I returned to Highville and worked regular hours--up to 11 hours daily, totaling more than 40 hours weekly, including Saturdays.

June 1, 2004-:
June 23, 2004

I attended classes on Mondays and Thursdays from 9a-11:20a. On these days, I arrived at Highville at 7:30a, left Highville .5hr prior to class beginning and returned to Highville .5hr after class ended. On Tuesdays and Wednesdays, I attended Clinical from 8a – 3:30p. I did not report to Highville on these days, however, each Tuesday and Wednesday I attended Clinical accounts for 16 hours (2 days equivalent) of Professional Development days. During this brief period during the beginning of Naugatuck's Summer 2004 session, I worked at Highville for up to or more than 40 hours each week, including Saturdays.

June 24, 2004, marked the first day of Summer break for Highville Mustard Seed Charter School. I continued to attend Summer 2004 session at Naugatuck until July 23, 2004. On 8/30/04, I returned to Highville Mustard Seed Charter School following summer break.

August 26, 2004:

I attended classes on Thursday from 8/26/05, from 9a – 10:50a.

August 30, 2004-:
October 29, 2004

I returned to Highville Mustard Seed Charter School, as new school year began. I attended classes on Mondays and Thursdays from 9a – 10:50a. On these days, I arrived at Highville at 7:30a, left Highville .5hr prior to class beginning and returned to Highville .5hr after class ended. On Tuesdays and Wednesdays, I attended Clinical from 8a – 3:30p. I did not report to Highville on these days, however, each Tuesday and Wednesday I attended Clinical accounts for 16 hours (2 days equivalent) of Professional Development days. I continued to work up to 40 hours weekly until 10/29/04, at which point I was compelled to utilize Leave of Absence.

The weeks of 11/1/04, 11/8/04, 11/15/04 and 11/26/05, I reported to Highville each Friday *only*. Following the November 2004, Thanksgiving Holiday, I did not return to Highville as it was more sensible that I complete the Nursing Program for the long term benefit to Highville. Additionally, it was not financially practical to take a leave since my salary had been drastically cut.

APPENDIX D

Schedule of Nadine Pitter's Monthly Compensation

APPENDIX D

**Highville Mustard Seed Charter School
 Schedule of Nadine Pitters Monthly Compensation (W-2 Wages)
 For the Period July 1, 2003 Through June 30, 2005**

| | | | |
|----------------------------------|--|--|------------------|
| YEAR ENDED JUNE 30, 2004: | | | |
| July-03 | | | 7,487.31 |
| August-03 | | | 4,991.54 |
| September-03 | | | 4,991.54 |
| October-03 | | | 8,161.16 |
| November-03 | | | 5,141.28 |
| December-03 | | | 5,141.28 |
| January-04 | | | 5,141.28 |
| February-04 | | | 5,141.28 |
| March-04 | | | 5,141.28 |
| April-04 | | | 7,711.92 |
| May-04 | | | 5,141.28 |
| June-04 | | | 5,141.28 |
| TOTAL | | | 69,332.43 |
| YEAR ENDED JUNE 30, 2005: | | | |
| July-04 | | | 5,141.28 |
| August-04 | | | 5,141.28 |
| September-04 | | | 5,141.28 |
| October-04 | | | 7,711.92 |
| November-04 | | | 771.19 |
| December-04 | | | 0.00 |
| January-05 | | | 0.00 |
| February-05 | | | 0.00 |
| March-05 | | | 0.00 |
| April-05 | | | 0.00 |
| May-05 | | | 0.00 |
| June-05 | | | 0.00 |
| TOTAL | | | 23,906.95 |

APPENDIX E

Related Party Transactions – Justin Clarke and Sinoey Clarke

Highville Mustard Seed Charter School

APPENDIX E

Related Party Transactions – Justin Clarke and Sinoey Clarke

Janitorial and Cleaning Services:

Mr. Justin Clarke, father of Board Member Wendy Clarke, was retained as an outside janitorial/maintenance contractor during the fiscal years ended June 30, 2003 through June 30, 2005.

We reviewed paid invoices from Justin Clarke on file during the period August 13, 2003 through November 30, 2003 and paid invoices included in Justin Clarke's July 1, 2004 through June 30, 2005 vendor file. Each payment to Mr. Clarke was supported by a check stub with work/material description, check number, date and amount paid, invoice statement with brief description, and attached invoices/documents, if materials were purchased on behalf of the School. In addition to specific jobs, such as painting, floor waxing and carpet cleaning, Mr. Clarke was compensated for general janitorial services in the amount of \$200 per week during the period July 1, 2004 through August 27, 2004 and \$250 per week during the period August 28, 2004 through June 30, 2005. Form 1099's issued to Mr. Clarke for 2005, 2004 and 2003 amounted to \$18,550, \$20,005 and \$6,425, respectively.

Sinoey Clarke, mother of Board Member Wendy Clarke, was employed as a cleaning person during calendar years 2001 through 2005. Her employee compensation ranged from \$5,535 in 2001 to \$16,980 in 2005.

Justin and Sinoey Clarke terminated their subcontract and employment relationships with the School during 2005. In comparison to current janitorial maintenance and cleaning employees, the compensation that was paid to Justin Clarke and Sinoey Clarke appears to be reasonable.

Vending Machine Revenue Sharing:

During the year ended June 30, 2005, Justin Clarke provided two vending machines to the School, which replaced two machines previously supplied by Sargent Enterprises, Inc. School personnel could not locate any documented agreement between Mr. Clarke and the School. Revenue sharing, or commissions received from Sargent for the years ended June 30, 2004 and 2003, was \$1,374 and \$1,529, respectively. Commissions received from Mr. Clarke for the year ended June 30, 2005 was \$450 and an additional \$750 was recorded as a receivable for that same period. As of the date of this report, the \$750 has not been collected.

APPENDIX F

Salary Advance Agreements



*Highville Mustard Seed Development Corporation &
Charter School*

130 Leeder Hill Rd. Hamden, CT 06517
Telephone: (203) 287-0528

July 3, 2003

SALARY ADVANCE AGREEMENT

This letter serves as a formal salary advance agreement between Lyndon Pitter, hereafter referred to as "the Borrower", and Highville Mustard Seed Development Corporation & Charter School, hereafter referred to as "the Lender".

On July 3, 2003, the sum of Three Thousand Five Hundred and Seventy Six Dollars and Seventy Nine cents in United States Currency, (\$3,576.79 US), was advanced to the Borrower.

Terms of Salary Advance:

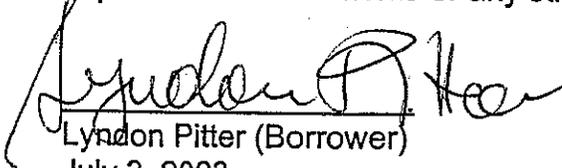
This salary advance is for approximately One month, from July 3, 2003 to July 31, 2003.

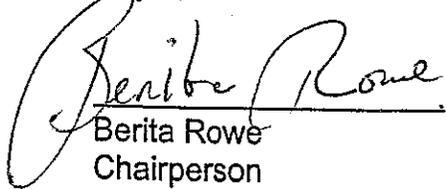
The salary advance was approved by, Ms. Berita Rowe, Chairperson of the Board of Directors for the Lender.

The salary advance was paid using check number 3805, drawn on the lender's main checking account.

No interest will be charged on this salary advance.

By signing this agreement I am acknowledging and agreeing to the terms of this salary advance. I am also authorizing the Company and any of its affiliates to withhold and or deduct any outstanding balance from this salary advance from any salary, wages, expense reimbursements or any other amount due to me.


Lyndon Pitter (Borrower)
July 3, 2003


Berita Rowe
Chairperson
Highville Mustard Seed Development Corp. & Charter School (Lender)
July 3, 2003



*Highville Mustard Seed Development Corporation &
Charter School*

130 Leeder Hill Rd. Hamden, CT 06517

Telephone: (203) 287-0528

December 3, 2003

SALARY ADVANCE AGREEMENT

This letter serves as a formal salary advance agreement between Lyndon Pitter, hereafter referred to as "the Borrower", and Highville Mustard Seed Development Corporation & Charter School, hereafter referred to as "the Lender".

On December 3, 2003, the sum of Two Thousand Five Hundred Dollars in United States Currency, (\$2,500.00 US), was advanced to the Borrower.

Terms of Salary Advance:

This salary advance is for approximately three months, from December 3, 2003 to February 20, 2004.

The salary advance was approved by, Ms. Berita Rowe, Chairperson of the Board of Directors for the Lender.

The salary advance was paid using check number 3973, drawn on the lender's main checking account.

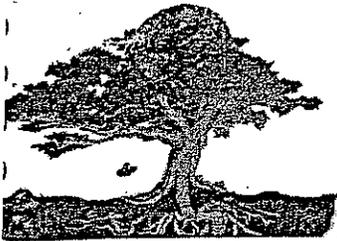
No interest will be charged on this salary advance.

By signing this agreement I am acknowledging and agreeing to the terms of this salary advance. I am also authorizing the Company and any of its affiliates to withhold and or deduct any outstanding balance from this salary advance from any salary, wages, expense reimbursements or any other amount due to me.

Lyndon Pitter (Borrower)
December 3, 2003

Berita Rowe
Chairperson
Highville Mustard Seed Development Corp. & Charter School (Lender)
December 3, 2003

PAID



*Highville Mustard Seed Development Corporation &
Charter School*

130 Leeder Hill Rd. Hamden, CT 06517
Telephone: (203) 287-0528

November 7, 2003

SALARY ADVANCE AGREEMENT

This letter serves as a formal **salary advance agreement** between **Lyndon Pitter**, hereafter referred to as "the Borrower", and Highville Mustard Seed Development Corporation & Charter School, hereafter referred to as "the Lender".

On November 7, 2003, the sum of Three Thousand Seven Hundred and Fifty Seven and Seventy - Six cents in United States Currency, (\$3,757.76 US), was advanced to the Borrower.

Terms of Salary Advance:

This salary advance is for approximately one month, from November 7, 2003 to November 28, 2003.

The salary advance was approved by, Ms. Berita Rowe, Chairperson of the Board of Directors for the Lender.

The salary advance was paid using check number 3948, drawn on the lender's main checking account.

No interest will be charged on this salary advance.

By signing this agreement I am acknowledging and agreeing to the terms of this salary advance. I am also authorizing the Company and any of its affiliates to withhold and or deduct any outstanding balance from this salary advance from any salary, wages, expense reimbursements or any other amount due to me.


Lyndon Pitter (Borrower)
November 7, 2003

PAID


Berita Rowe
Chairperson
Highville Mustard Seed Development Corp. & Charter School (Lender)
November 7, 2003



Highville Mustard Seed Development Corporation & Charter School

130 Leeder Hill Rd. Hamden, CT 06517
Telephone: (203) 287-0528

December 4, 2003

SALARY ADVANCE AGREEMENT - AMENDMENT

This is an amendment to the Salary Advance Agreement, dated November 7, 2003.

On November 7, 2003, the sum of Three Thousand Seven Hundred and Fifty Seven dollars and Seventy - Six cents in United States Currency, (\$3,757.76 US), was advanced to the Borrower.

The Salary Advance was paid using check number 3948, drawn on the lender's main checking account.

Amendment:

The amended repayment schedule for the Salary Advance, (dated November 7, 2003), is as follows:

| | |
|-------------------|--------------|
| December 12, 2003 | \$257.76 ✓ |
| December 26, 2003 | \$1,000.00 ✓ |
| January 23, 2004 | \$2,500.00 |

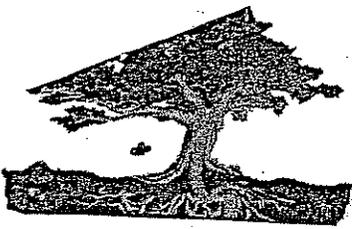
All the other conditions, stipulations and agreements outlined in the November 7, 2003 Salary Advance Agreement remain in effect.

By signing this agreement I am acknowledging and agreeing to the terms of this salary advance. I am also authorizing the Company and any of its affiliates to withhold and or deduct any outstanding balance from this salary advance from any salary, wages, expense reimbursements or any other amount due to me.

Lyndon Pitter (Borrower)
December 4, 2003

PAID

Berita Rowe
Chairperson
Highville Mustard Seed Development Corp. & Charter School (Lender)
December 4, 2003



*Highville Mustard Seed Development Corporation &
Charter School*

130 Leeder Hill Rd. Hamden, CT 06517
Telephone: (203) 287-0528

April 28, 2004

SALARY ADVANCE AGREEMENT

This letter serves as a formal salary advance agreement between Lyndon Pitter, hereafter referred to as "the Borrower", and Highville Mustard Seed Development Corporation & Charter School, hereafter referred to as "the Lender".

On April 28, 2004, the sum of One Thousand Six Hundred Dollars in United States Currency, (\$1,600.00 US), was advanced to the Borrower.

Terms of Salary Advance:

This salary advance is for approximately two months, from April 28, 2004 to June 28, 2004.

The salary advance was approved by, Ms. Berita Rowe, Chairperson of the Board of Directors for the Lender.

The salary advance was paid using check number 4196, drawn on the lender's main checking account.

No interest will be charged on this salary advance.

By signing this agreement I am acknowledging and agreeing to the terms of this salary advance. I am also authorizing the Company and any of its affiliates to withhold and or deduct any outstanding balance from this salary advance from any salary, wages, expense reimbursements or any other amount due to me.

Lyndon Pitter (Borrower)
April 28, 2004

Berita Rowe
Chairperson
Highville Mustard Seed Development Corp. & Charter School (Lender)
April 28, 2004

PAID



*Highville Mustard Seed Development Corporation &
Charter School*

*130 Leeder Hill Rd. Hamden, CT 06517
Telephone: (203) 287-0528*

September 20, 2004

SALARY ADVANCE AGREEMENT

This letter serves as a formal **salary advance agreement** between **Lyndon Pitter**, hereafter referred to as "the Borrower", and Highville Mustard Seed Development Corporation & Charter School, hereafter referred to as "the Lender".

On September 20, 2004, the sum of Three Thousand Eight Hundred and Fifty Dollars in United States Currency, (\$3,850.00 US), was advanced to the Borrower.

Terms of Salary Advance:

This salary advance is for approximately three weeks, from September 20, 2004 to October 1, 2004.

The salary advance was approved by, Ms. Berita Rowe, Chairperson of the Board of Directors for the Lender.

The salary advance was paid using check number 4510, drawn on the lender's main checking account.

No interest will be charged on this salary advance.

By signing this agreement I am acknowledging and agreeing to the terms of this salary advance. I am also authorizing the Company and any of its affiliates to withhold and or deduct any outstanding balance from this salary advance from any salary, wages, expense reimbursements or any other amount due to me.

Lyndon Pitter (Borrower)
September 20, 2004

Berita Rowe
Chairperson

Highville Mustard Seed Development Corp. & Charter School (Lender)
September 20, 2004

APPENDIX G

Salary Repayment Agreement



*Highville Mustard Seed Development Corporation &
Charter School*

*130 Leeder Hill Rd. Hamden, CT 06517
Telephone: (203) 287-0528*

August 5, 2005

Mr. Mark Linabury
Program Manager - Charter Schools
Connecticut State Department of Education
165 Capital Avenue
P.O. Box 2219
Hartford, CT. 06105

RE: Proposed Repayment Plan to the Connecticut State Department of Education – of Ineligible Expenditures relating to the Assistant Director, Mrs. Nadine Pitter

Dear Mr. Linabury:

This letter serves as a formal proposed repayment schedule by Highville Mustard Seed Charter School relating to Audit Finding: #2004-1.

We accept the State's proposal to directly deduct the total ineligible expenditures of \$22,279 from our Quarterly Reimbursement Payment(s).

However, we are kindly requesting that the deduction be carried out over three periods and not one lump sum payment.

Our proposed repayment/ deductions are as follows:

| | |
|---|--------------------|
| September/ October 2005 - Quarterly Reimbursement | \$7,426.33 |
| December 2005/ January 2006 – Quarterly Reimbursement | \$7,426.33 |
| March/ April 2006 – Quarterly Reimbursement | <u>\$7,426.34</u> |
| Total Repayment/ Deductions | <u>\$22,279.00</u> |

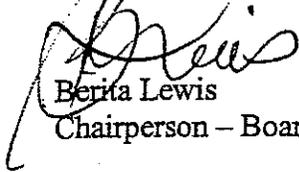
We hope that this proposal is acceptable to the State.

If there are any questions I can be reached at (203) 710 – 0539. If you need to send me any written correspondence please mail it to:

Mrs. Berita Lewis
Board of Directors – Chairperson
Highville Mustard Seed Development Corporation & Charter School
157 Warner Street
Hamden, CT. 06504

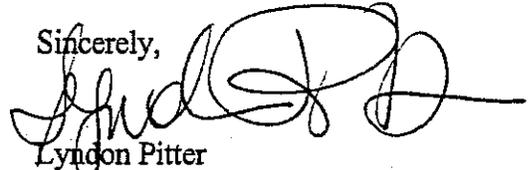
Thanks for your attention and assistance in this matter.

Sincerely,



Berita Lewis
Chairperson – Board of Directors

Sincerely,



Lyndon Pitter
Executive Director

Cc: Board of Directors – Members
Chris Licari – Attorney
Michael Solakian – Independent Auditor

APPENDIX H

Due From Analysis

| APPENDIX H | | | |
|--|----------------|------------|----------------------|
| Highville Mustard Seed Charter School | | | |
| Due from Analysis | | | |
| | Date | Amount | Agreement On File |
| Balance at 7/1/1998 | | 0.00 | |
| Personal credit card expenses | | 2,997.37 | |
| Balance at 6/30/1999 | | 2,997.37 | |
| Personal credit card expenses | | 22,584.86 | |
| Balance at 6/30/2000 | | 25,582.23 | |
| Balance at 6/30/2001 | | 25,582.23 | |
| Advance-Lyndon Pitter | 8/1/2001 | 20,000.00 | |
| Advance-Lyndon Pitter | 6/21/2002 | 5,000.00 | |
| Personal Expenses Recorded | | 1,097.50 | |
| Repayment - Lyndon Pitter | 8/4/2001 | (2,100.00) | |
| Repayment - Lyndon Pitter | 12/14/2001 | (1,500.00) | |
| Repayment - Lyndon Pitter | 12/29/2001 | (1,000.00) | |
| Repayment - Lyndon Pitter | 2/25/2002 | (2,589.66) | |
| Repayment - Lyndon Pitter | 3/22/2002 | (900.00) | |
| Repayment - Lyndon Pitter | 4/25/2002 | (2,589.66) | |
| Repayment - Lyndon Pitter | 5/16/2002 | (2,589.67) | |
| Balance at 6/30/2002 | | 38,410.74 | |
| Repayment - Lyndon Pitter | 7/26/2002 | (2,500.00) | |
| Repayment - Lyndon Pitter | 7/30/2002 | (2,500.00) | |
| Repayment - Lyndon Pitter | 10/18/2002 | (1,500.00) | |
| Repayment - Lyndon Pitter | 11/25/2002 | (500.00) | |
| Repayment - Lyndon Pitter | 1/10/2003 | (6,000.00) | |
| Telephone Charges - Personal | YE 6/30/03 | 973.63 | |
| Balance at 6/30/2003 | | 26,384.37 | |
| Advance-Lyndon Pitter | 7/3/2003 | 3,576.79 | X |
| Advance- Nadine Pitter | 7/3/2003 | 2,304.84 | |
| Advance-Lyndon Pitter | 8/15/2003 | 2,629.87 | |
| Advance-Lyndon Pitter | 11/7/2003 | 3,757.76 | X |
| Advance-Lyndon Pitter | 12/3/2003 | 2,500.00 | X |
| Advance-Lyndon Pitter | 2/10/2004 | 1,200.00 | |
| Advance-Lyndon Pitter | 2/26/2004 | 500.00 | |
| Advance-Lyndon Pitter | 3/1/2004 | 1,450.00 | |
| Advance-Lyndon Pitter | 4/2/2004 | 1,750.00 | |
| Advance-Lyndon Pitter | 4/28/2004 | 1,600.00 | X |
| Advance-Lyndon Pitter | 5/5/2004 | 1,920.00 | |
| Repayment - Nadine Pitter | 7/30/2003 | (2,304.84) | |
| Repayment - Lyndon Pitter | 7/30/2003 | (3,576.79) | |
| Repayment - Telephone Expense | 10/21/2003 | (265.01) | |
| Repayment - Telephone Expense | 10/21/2003 | (278.85) | |
| Repayment - Lyndon Pitter | 12/12/2003 | (257.76) | |
| Repayment - Lyndon Pitter | 12/24/2003 | (1,000.00) | |
| Repayment - Lyndon Pitter | 3/5/2004 | (250.00) | |
| Repayment - Lyndon Pitter | 3/19/2004 | (500.00) | |
| Laptop Computer | 2004 | 1,574.00 | |
| Audit Adjustment for Overpaid Salary - Nadine Pitter | 6/30/2004 | 22,278.90 | X |
| Balance at 6/30/2004 | | 64,993.28 | |
| Telephone Charges - Personal | YE 6/30/04& 05 | 547.24 | |
| Advance-Lyndon Pitter | 7/2/2004 | 3,000.00 | |
| Advance-Lyndon Pitter | 7/9/2004 | 2,500.00 | |
| Advance-Lyndon Pitter | 9/20/2004 | 3,850.00 | X |
| Balance at 6/30/2005 | | 74,890.52 | |

ATTACHMENT 2

**Lyndon Pitter's False Resumé &
Educational Credentials**

Lyndon Dean Pitter
3 Whispering Pines Drive
Wallingford, CT 06517

1983 - 1987 **BACHELOR OF SCIENCE (B. Sc. Sociology) DEGREE**
University of the West Indies, Mona
Jamaica , West Indies

1987 - 1989 **MASTER OF SCIENCE (M. Sc. Economics) DEGREE**
University of the West Indies, Mona
Jamaica , West Indies

PROFESSIONAL HISTORY

1996 - Present **Executive Director**
Highville Mustard Seed Development Corporation
130 Leeder Hill Drive
Hamden, CT 06517

1992 - 1996 **Parish Auxiliary Minister**
St. Ann Roman Catholic Church
930 Dixwell Avenue
Hamden, CT 06514

1983 - 1991 **Executive Director**
Institute of Hunger Affairs Project
East Avenue,
Kingston, Jamaica

PROFESSIONAL EXPERIENCE

Several fellowships were awarded to me nominated by UNESCO and the Association of Development Agencies. In principle, the awards were not to pursuit of academic studies leading to degrees or diplomas. They are intended to give persons entrusted with functions important to the Non-Governmental Agencies community of Jamaica the opportunity to broaden their professional knowledge and experience by acquainting themselves with advanced methods and techniques.

United Nations fellowships are a core component of the organization's technical cooperation program and are intended to respond to the needs of Member States for enhanced national skills development and training. Their purpose is to:

- promote strategic human resource development to help countries reach national economic and social development objectives

- assist Member States address acute shortages in advanced professional skills
- build national capacity for development in areas that are of a high priority to Member States
- enhance national training opportunities

Country assignments were:

1. Ontario's Canada Ministry of Housing ;
2. Presenter at United Nations sponsored on Education & Employment in Ottawa for Governmental & Non Governmental Agencies;
3. Keynote Speaker at International Conference sponsored by Cooperation for the Development of Emerging Countries (COSPE), in Florence Italy in 1989
4. Italian Government Fellowship, 1989 with the International Child Development Institute
5. Participated in a eight (8) country development studies of Germany, Canada, Haiti, Colombia, Peru, Trinidad & Tobago, St. Vincent and France, supported by international development agencies to highlight the link between 1- the creation and dissemination of information, 2- the transformation of information into knowledge and 3- the appropriation of knowledge by individuals and micro-enterprises to improve their well-being. The purpose of the tour is as follows:
 - Analysis of impact on a community's social capital
 - Analysis of impact on community dynamics
 - Impact on the community's collective competency

The Lessons I learned:

- The sectorial approach has allowed all economic actors to break out of their informational isolation. There now exist plurilateral relationships between economic actors of different categories that should establish themselves and be long-lasting.
 - The involvement of local organizations and the establishment of dialogue between different categories of economic actors are fundamental to the durability of the market.
 - Organizational and administrative training is vital to ensure a true appropriation by the beneficiaries.
 - An entrepreneurial business approach is essential to ensure the durability of local organizations.
6. Organizer and Facilitator for UNESCO sponsored Regional Conference in 1987 on Youth, Education and Employment at the University of the West Indies

PUBLICATIONS

Written several Research Papers for the leading Financial Magazine -
Money Index and the Daily Paper the Gleaner:

1. Impact of U.S. Drought on Jamaica's Food Security, Money Index,
Kingston, Jamaica.

UNPUBLISHED PAPERS AND PAPERS PRESENTED

1. Structural Adjusting Third World Economics; Its impact on Social
Programs
2. Appropriate Technology Integral to Third World Development

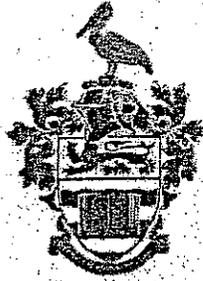
WRITTEN DEVELOPMENT PROPOSAL FOR INTERNATIONAL GOVERNMENT & NON GOVERNMENTAL AGENCIES, SUCH AS:

1. Canadian Save the Children Fund
2. Canadian Council on Social Development
3. Inter-American Development Found, Washington, D.C.
4. CEBEMO, Netherlands Conference of Bishops Development Agency
5. NOVIB Official Non-Governmental Overseas Development, Hague, Netherlands
6. Netherlands Government, Overseas Aid Mission, Hague, Netherlands
7. British Overseas Administration, British Government Aid Agency
8. Christian Aid, U.K.
9. Help the Aged, International U.K.
10. European Economic Community, European Development Fund, Brussels, Belgium
11. Japan International Cooperation Agency (JICA) Tokyo, Japan
12. Development Cooperation Ministry for Foreign Affairs, Rome, Italy
13. Development Assistance Office, Bonn, Germany
14. MISEREOR German Bishops International Development Agencies
15. Mennonite Central Committee, Ontario, Canada
16. World Food Program, Rome Italy
17. SIDA Swedish International Development Authority, Sweden
18. Norwegian Overseas Aid Agency
19. Fund for Aid and Cooperation (FAC) Paris, France
20. British Commonwealth Development Agency, London, England
21. United Nations Educational, Scientific & Cultural Organizations (UNESCO)

PROGRAM DEVELOPMENT

In recognition of the convergence of the elements of the socio-economic realities of Jamaica I have begun to incorporate the concepts and integrated strategies of Human, Economic & Community Development to alleviate of poverty. This was done through the implementation of the following integrated projects:

- Urban Primary Health Care
- Grassroots College (school dropouts)
- Urban Farms, using abandon properties
- Popular Education Tools – empowering people to effect change
- Women Advocacy Group
- Economic Project



UNIVERSITY OF THE WEST INDIES

This is to certify that

Lyndon Dean Pitter

having completed the Course of Study

approved by the University of the West Indies

and passed the prescribed Examinations, has

on the **First** day of **August** 19**87**

been admitted by the Senate to the Degree of

BACHELOR OF SCIENCE
(Sociology)

with
Second Class Honours (Upper Division)

Arthur R. P. Robinson
Actg. VICE-CHANCELLOR

E. M. P. Pitter
REGISTRAR

THE UNIVERSITY OF
THE WEST INDIES



Lyndon Dean Pitter

having completed the Course of Study approved
by the University and having satisfied the
Examiners has this day been admitted by the
Senate to the Degree of

MASTER OF SCIENCE
(ECONOMICS)

with
Second Class Honours (Upper Division)

September 29, 1989

DATE

VICE CHANCELLOR

UNIVERSITY REGISTRAR



THE UNIVERSITY OF THE WEST INDIES
Mona Campus

EXAMINATIONS SECTION

CABLE AND TELEGRAPH
"UNIVERS"

MONA, KINGSTON 7
JAMAICA

Tel: (876) 977-3544
(876) 935-8272
Telefax: (876) 977-1263
Email: cordel.nelson@uwimona.edu.jm

OUR REFERENCE:

DATE: March 6, 2006
TO: Terri Drouin-Guerette
Associate Accounts Examiner
ADDRESS: Office of Internal Audit
CT State Department of Education
165 Capitol Avenue
P.O. Box 2219
Hartford, Connecticut 06106-06145
USA
TO FAX NO: 860 7137003
FROM: Cordel Nelson, Assistant Registrar, Examinations
FAX NO.: 876 9771263

2006 MAR - 7 A 8:19
OFFICE OF THE REGISTRAR

No record of Lyndon Dean Pitter in the database at the Mona Campus of The University of the West Indies. I have checked with my counterpart at the University's Campuses in Barbados and in Trinidad and the same response becomes applicable. The copies of degree certificates presented by Mr. Pitter as being awarded by this University cannot be verified as authentic.

I also refer to your recent telephone enquiry about Dezroy Ranford Stewart (born October 16, 1966). This is to confirm that Mr. Stewart was a registered student in the Faculty of Social Sciences from October 1985 to August 1988. Mr. Stewart successfully completed the requirements for the award of the Degree of Bachelor of Science in Accounting with Second Class Honours (Upper Division). The date of the award of the degree is November 1, 1988.

ATTACHMENT 3

**American Express & Advanta Credit Card Charges
June 1999 – November 1999**

Highville Mustard Seed Charter School.xls
 American Express and Advanta Credit Card Charges
 June 1999 - November 1999

| Date | Vendor | Description | Confirmed Personal Charges | | Additional Questioned Charges | | Grand Total of Confirmed & Questioned Charges | Total Charges | % of Bill |
|---------------|------------------------------------|---|----------------------------|------------------------|-------------------------------|------------------------|---|---------------|-----------|
| | | | By Forensic Audit | By State Investigation | By Forensic Audit | By State Investigation | | | |
| Jun-99 | American Express | | | | | | | | |
| 1 06-16-1999 | Omntl Hotels (New Haven) | Lodging - one night (06/14) | | | | | | 213.90 | |
| 2 06-16-1999 | Sheraton Manhattan (NYC) | Lodging - one night (06/15) | | | | | | 257.62 | |
| 3 06-17-1999 | Seafood Peddler (Hamden) | Food/Bev/Tip | | | | | | 104.30 | |
| 4 06-18-1999 | Holiday Inn (New Haven) | Lodging - one night (06/18) | | | | | | 259.82 | |
| 5 06-20-1999 | Regency Gallery (NYC) | Gift Items | 1,304.00 | | | | | 1,304.00 | |
| 6 06-20-1999 | Regency Gallery (NYC) | Gift Items | 757.00 | | | | | 757.00 | |
| 7 06-22-1999 | Sheraton Manhattan (NYC) | Lodging - two nights (06/20,21) | | | | | | 96.11 | |
| 8 06-22-1999 | Sheraton Manhattan (NYC) | Lodging - two nights (06/20,21) | | | | | | 400.38 | |
| 9 06-25-1999 | Champs (NYC) | Athletic Equipment | | | | | | 116.89 | |
| 10 06-26-1999 | Sheraton Manhattan (NYC) | Lodging - two nights (06/24,25) | | | | | | 400.38 | |
| 11 06-26-1999 | Sheraton Manhattan (NYC) | Lodging - two nights (06/24,25) | | | | | | 482.43 | |
| 12 06-26-1999 | Sheraton Manhattan (NYC) | Lodging - two nights (06/24,25) | | | | | | 647.36 | |
| 13 06-26-1999 | FAO Schwarz (NY) | Toys / Hobbies / Games | 936.37 | | | | | 936.37 | |
| 14 07-02-1999 | Hilton Hotels Gateway (Newark, NJ) | Lodging | | | | | | 110.88 | |
| 15 07-01-1999 | United Airlines (Quincy MA) | Pittler, N Round trip airline ticket --- NYC to San Francisco | | | | | | 423.00 | |
| 16 07-01-1999 | United Airlines (Quincy MA) | Pittler, L Round trip airline ticket --- NYC to San Francisco | | | | | | 423.00 | |
| 17 07-01-1999 | United Airlines (Quincy MA) | Pittler, L Round trip airline ticket --- NYC to San Francisco | 423.00 | | | | | 423.00 | |
| 18 07-01-1999 | United Airlines (Quincy MA) | Pittler, C Round trip airline ticket --- NYC to San Francisco | | | | | | 423.00 | |
| 19 07-01-1999 | United Airlines (Quincy MA) | Pittler, M Round trip airline ticket --- NYC to San Francisco | 423.00 | | | | | 423.00 | |
| 20 07-01-1999 | United Airlines (Quincy MA) | Pittler, K Round trip airline ticket --- NYC to San Francisco | 423.00 | | | | | 423.00 | |
| 21 07-01-1999 | United Airlines (Quincy MA) | Haller, P Round trip airline ticket --- NYC to San Francisco | | | | | | 423.00 | |
| 22 07-01-1999 | United Airlines (Quincy MA) | Goldburg, G Round trip airline ticket --- NYC to San Francisco | | | | | | 423.00 | |
| 23 07-01-1999 | United Airlines (Quincy MA) | Magnotti, K Round trip airline ticket --- NYC to San Francisco | | | | | | 423.00 | |
| 24 07-01-1999 | United Airlines (Quincy MA) | Lewy, J Round trip airline ticket --- NYC to San Francisco | | | | | | 423.00 | |
| 25 07-01-1999 | United Airlines (Quincy MA) | DiStefano, G Round trip airline ticket --- NYC to San Francisco | | | | | | 423.00 | |
| 26 07-02-1999 | United National Assn (NYC) | Publications | | | | | | 455.00 | |

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|---------------|---|--|----------------------------|------------------------|-------------------------------|------------------------|---|---------------|------------|-----------|
| | | | By Forensic Audit | By State Investigation | By Forensic Audit | By State Investigation | | | | |
| 27 07-02-1999 | United National Assn (NYC) | Publications | | | | | 455.00 | | | |
| 28 07-02-1999 | United National Assn (NYC) | Publications | | | | | 455.00 | | | |
| 29 07-02-1999 | United National Assn (NYC) | Publications | | | | | 455.00 | | | |
| 30 07-02-1999 | United National Assn (NYC) | Publications | | | | | 455.00 | | | |
| 31 07-02-1999 | United National Assn (NYC) | Publications | | | | | 455.00 | | | |
| 32 07-02-1999 | United National Assn (NYC) | Publications | | | | | 455.00 | | | |
| 33 07-04-1999 | National Wholesale (Hempstead, NY) | Hardware/Tools | | | | 64.15 | 64.15 | | | |
| 34 07-04-1999 | Sheraton Manhattan (NYC) | Lodging - two nights (07/02,03) | | | | 661.08 | 661.08 | | | |
| 35 07-04-1999 | Sheraton Manhattan (NYC) | Lodging - two nights (07/02,03) | | | | 674.20 | 674.20 | | | |
| 36 07-04-1999 | Sao Paulo (NYC) | Computer/Equip/Software | | | | 270.60 | 270.60 | | | |
| 37 07-05-1999 | Best Western Hempstead (NYC) | Lodging - one night (07/04) | | | | 279.38 | 279.38 | | | |
| 38 07-08-1999 | Whalley Sample Shop (New Haven) | Apparel / Accessories | 1,000.00 | | | | 1,000.00 | | | |
| 39 07-07-1999 | Versailles Diner (NJ) | Food / Beverage / Tip | | | 61.53 | 5,689.37 | 7,957.71 | 13,647.08 | 16,936.38 | 81% |
| Jul-99 | | | | | | | | | | |
| 1 07-08-1999 | UN Bookstore (NYC) | Books/Supplies/Gifts | | | | | | | | |
| 2 07-08-1999 | Carole Storage Park (NYC) | General Merchandise | | | | | 276.75 | | | |
| 3 07-10-1999 | GNC (Parlisspany NJ) | Health Food Products | 156.56 | | | | 41.00 | | | |
| 4 07-08-1999 | Hudson News (NYC) | News Dealer | | | | | 156.56 | | | |
| 5 07-10-1999 | Marshalls (Bronx NYC) | Clothing / Home Fashions | | | | | 82.81 | | | |
| 6 07-10-1999 | Fairfield Executive (NJ) | Lodging | 377.66 | | | | 377.66 | | | |
| 7 07-10-1999 | Fairfield Executive (NJ) | Lodging | | | | | 583.45 | | | |
| 8 07-11-1999 | Radio Shack (Hamden) | Lodging | | | | | 545.14 | | | |
| 9 07-01-1999 | Quinnell Tv Svc (Quincy MA) | Travel Agency Service Fee | | | | | 38.14 | | | |
| 10 07-12-1999 | The Sports Authority (North Haven) | Sporting Goods | | | | | 110.00 | | | |
| 11 07-15-1999 | Enterprise Rentacar (Hamden) | Car Rental (7/6-15) | | | | | 782.99 | | | |
| 12 07-16-1999 | Thrifty Car Rental (San Francisco CA) | Car Rental (7/15-24) | | | | | 921.01 | | | |
| 13 07-18-1999 | Target (San Mateo CA) | General Merchandise | 1,462.78 | | | | | | | |
| 14 07-17-1999 | Paramount Great Ame (CA) | Amusement Park / Circus | 167.94 | | | | | | | |
| 15 07-17-1999 | Paramount Great Ame (CA) | Amusement Park / Circus | 49.21 | | | | | | | |
| 16 07-19-1999 | Exxon (Foster City CA) | Fuel / Misc | | | | | 21.35 | | | |
| 17 07-16-1999 | Fukuya Japanese Restaurant (Foster City CA) | Food/Bev/Waiter | | | | | 33.95 | | | |
| 18 07-19-1999 | Kirko's (Ventura CA) | Accessories | | | | | | | | |
| 19 07-19-1999 | Staples (San Mateo CA) | Office Supplies | | | | | 21.13 | | | |
| 20 07-19-1999 | Japan Electronics (San Francisco CA) | Electronic Sales | | | | | 395.08 | | | |
| 21 07-20-1999 | USPS (Foster City CA) | Postal Services | | | | | 1,127.50 | | | |
| 22 07-20-1999 | Six Flags (CA) | Admission / Tickets / Gifts | 108.00 | | | | | | | |
| 23 07-21-1999 | Good Guys (Daily City CA) | Audio/Video Sls/Svc | | | | | 167.77 | | | |
| 24 07-21-1999 | CompUSA (San Bruno CA) | Computer Hardware, Software, Accessories | | | | | 162.35 | | | |
| 25 07-21-1999 | Regency Plaza Hotel (Costa Mesa CA) | Lodging - one night (07/22) | | | | | 53.63 | | | |
| 26 07-21-1999 | Regency Plaza Hotel (Costa Mesa CA) | Lodging - one night (07/22) | | | | | 28.98 | | | |

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|------|------------|---------------------------------------|----------------------------|------------------------|-------------------------------|------------------------|---|---------------|------------|-----------|
| | | | By Forensic Audit | By State Investigation | By Forensic Audit | By State Investigation | | | | |
| 27 | 07-21-1999 | Circuit City (San Mateo CA) | | | | | | 1,641.02 | | |
| 28 | 07-21-1999 | Circuit City (San Mateo CA) | | | | | | 3,484.17 | | |
| 29 | 07-22-1999 | Staples (San Mateo CA) | | | | | | 176.85 | | |
| 30 | 07-22-1999 | CompUSA (San Bruno CA) | | | | | | 606.14 | | |
| 31 | 07-22-1999 | CompUSA (San Bruno CA) | | | | | | 790.17 | | |
| 32 | 07-23-1999 | Chuck E. Cheese (San Bruno CA) | | | | | | 48.98 | | |
| 33 | 07-23-1999 | Chuck E. Cheese (San Bruno CA) | | | | | | 48.98 | | |
| 34 | 07-23-1999 | Boston Market (Foster City CA) | | | | | | 27.04 | | |
| 35 | 07-22-1999 | AOL Pop Up (VA) | | | | | | 28.90 | | |
| 36 | 07-23-1999 | Sia Bakhtiar (San Bruno CA) | | | | | | 28.18 | | |
| 37 | 07-24-1999 | Crowne Plaza Hotel (Foster City CA) | | | | | | 3,395.64 | | |
| 38 | 07-24-2006 | Smarte Carte (San Francisco CA) | | | | | | 1.00 | | |
| 39 | 07-24-2006 | Smarte Carte (San Francisco CA) | | | | | | 1.00 | | |
| 40 | 07-24-2006 | Smarte Carte (San Francisco CA) | | | | | | 5.00 | | |
| 41 | 07-24-2006 | Smarte Carte (San Francisco CA) | | | | | | 5.00 | | |
| 42 | 07-24-2006 | Books, Inc (San Francisco CA) | | | | | | 5.00 | | |
| 43 | 07-24-2006 | Books, Inc (San Francisco CA) | | | | | | 33.40 | | |
| 44 | 07-24-1999 | Marriott Hotels (San Mateo CA) | | | | | | 66.45 | | |
| 45 | 07-12-1999 | United Airlines (Quincy MA) | | | | | | 4.36 | | |
| 46 | 07-25-1999 | Thrifty Car Rental (San Francisco CA) | | | | | | 75.00 | | |
| 47 | 07-25-1999 | John Morici (Mobile Oil Gas) (Hamden) | | | | | | (33.54) | | |
| | 07-25-1999 | John Morici (Mobile Oil Gas) (Hamden) | | | | | | 23.21 | | |
| | 07-25-1999 | John Morici (Mobile Oil Gas) (Hamden) | | | | | | (0.46) | | |
| 48 | 07-24-1999 | News Time (San Francisco CA) | | | | | | | | |
| 49 | 07-26-1999 | John Morici (Mobile Oil Gas) (Hamden) | | | | | | 49.75 | | |
| | 07-26-1999 | John Morici (Mobile Oil Gas) (Hamden) | | | | | | 12.90 | | |
| | 07-26-1999 | John Morici (Mobile Oil Gas) (Hamden) | | | | | | (0.26) | | |
| 50 | 07-24-1999 | Marriott Hotels (San Mateo CA) | | | | | | 825.00 | | |
| 51 | 07-24-1999 | Marriott Hotels (San Mateo CA) | | | | | | 825.00 | | |
| 52 | 07-24-1999 | Marriott Hotels (San Mateo CA) | | | | | | 825.00 | | |
| 53 | 07-24-1999 | Marriott Hotels (San Mateo CA) | | | | | | 825.00 | | |
| 54 | 07-28-1999 | Online Service (OH) | | | | | | 1,155.00 | | |
| 55 | 07-29-1999 | Whalley Sample Shop (New Haven) | | | | | | 21.95 | | |
| 56 | 07-28-1999 | Prodigy Internet (NYC) | | | | | | 305.00 | | |
| 57 | 07-30-1999 | Sunoco (Hamden) | | | | | | 194.67 | | |
| 58 | 07-29-1999 | Ritz Camera Ctrs (New Haven) | | | | | | 13.66 | | |
| | | | | | | | | 47.54 | | |

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|--------|---|--|----------------------------|------------------------|-------------------------------|------------------------|---|---------------|------------|-----------|
| | | | By Forensic Audit | By State Investigation | By Forensic Audit | By State Investigation | | | | |
| 59 | 07-31-1999 Staples (Hamden) | Office Supplies | | | | | | 52.95 | | |
| 60 | 07-31-1999 Staples (Hamden) | Office Supplies | | | | | | 31.79 | | |
| 61 | 07-30-1999 Sunoco (Hamden) | Fuel / Misc | | | 19.30 | | | 19.30 | | |
| 62 | 08-01-1999 Nakisaki (Hempstead NY) | Food / Beverage / Tip | | | 224.16 | | | 224.16 | | |
| 63 | 07-31-1999 Sunoco (Hamden) | Fuel / Misc | | | 20.26 | | | 20.26 | | |
| 64 | 08-02-1999 Amoco (Hempstead NY) | Fuel / Misc | | | 23.44 | | | 23.44 | | |
| 65 | 07-31-1999 Sprint PCS (MO) | Telephone Serv/Equip | | | | 1,633.87 | | 1,633.87 | | |
| 66 | 08-02-1999 Whalley Sample Shop (New Haven) | Apparel / Accessories | 770.00 | | | | | 770.00 | | |
| 67 | 08-02-1999 Omni Berkshire Place (NYC) | Lodging | | | | | | 37.35 | | |
| 68 | 08-02-1999 Omni Berkshire Place (NYC) | Lodging | | | | | | 95.80 | | |
| 69 | 08-02-1999 Omni Berkshire Place (NYC) | Lodging | | | | | | 308.81 | | |
| 70 | 08-02-1999 Omni Berkshire Place (NYC) | Lodging | | | | | | 374.41 | | |
| 71 | 07-30-1999 The Gleaner Co (Toronto ON) | 374.55 Canadian Dollars converted to ... | | | | | | 255.03 | | |
| 72 | 07-30-1999 Healey Rent a Car (New Haven) | Car Rental 7/28-7/30 | | | 360.19 | | | 360.19 | | |
| 73 | 08-02-1999 Casey's Restaurant (New Haven) | Food / Beverage | | | 17.10 | | | 17.10 | | |
| 74 | 08-04-1999 Seafood Peddler (Hamden) | Food / Beverage / Tip | | | 109.00 | | | 109.00 | | |
| 75 | 08-04-1999 Whalley Sample Shop (New Haven) | Apparel / Accessories | 381.00 | | | | | 381.00 | 27,390.04 | 98% |
| Aug-99 | | | | | 3,778.15 | | 22,985.31 | | | |
| 1 | 08-07-1999 The Sports Authority (North Haven) | Sporting Goods | | | | | | 392.19 | | |
| 2 | 08-08-1999 Fonz Inc (Mobile Oil Gas) (East Haven) | Gas or other | | | 16.30 | | | 16.30 | | |
| | 08-05-1999 Fonz Inc (Mobile Oil Gas) (East Haven) | Gas or other | | | (0.33) | | | (0.33) | | |
| 3 | 07-20-1999 Marine World Theme Park (Vallejo CA) | Amusement Park/Circus | 68.66 | | | | | 68.66 | | |
| 4 | 08-05-1999 Ritz Camera Ctrs (New Haven) | Photo Equip & Supplies | | | | | | 62.78 | | |
| 5 | 08-08-1999 Connecticut Limo (New Haven) | Taxicabs/Limousines | | | | | | 21.00 | | |
| 6 | 08-07-1999 Firestone (Hamden) | Car Repair | | | 355.07 | | | 355.07 | | |
| 7 | 08-09-1999 Shell Oil (Bohemia NY) | Fuel / Misc | | | 11.01 | | | 11.01 | | |
| 8 | 08-11-1999 Farid's Flower (East Haven) | Florist | | | | 131.90 | | 131.90 | | |
| 9 | 08-11-1999 Radio Shack (Hamden) | | | | | | | 131.90 | | |
| 10 | 08-11-1999 Enterprise Rentacar (Hamden) | Car Rental 8/6-8/11 | | | | | | 1,821.06 | | |
| 11 | 08-12-1999 China Buffet (Hamden) | Food / Beverage / Tip | | | 429.50 | | | 429.50 | | |
| 12 | 08-14-1999 Staples (Hamden) | Office Supplies | | | | | | 53.64 | | |
| 13 | 08-14-1999 Blockbuster Video | Video Sales / Rental | | | 53.64 | | | 53.64 | | |
| 14 | 08-16-1999 Staples (Hamden) | Office Supplies | | | 25.89 | | | 25.89 | | |
| 15 | 08-17-1999 Office Max (North Haven) | Office Supplies | | | | | | 52.98 | | |
| 16 | 08-17-1999 Office Max (North Haven) | Credit pending Investigation of dispute | | | | | | 3,306.06 | | |
| 17 | 08-21-1999 Office Max (North Haven) | Office Supplies | | | | | | (327.50) | | |
| 18 | 08-23-1999 Compaq AOL ISP (VA) | AOL Online Service | | | | | | 428.66 | | |
| 19 | 08-22-1999 Staples (Hamden) | Office Supplies | | | | | | 21.95 | | |
| 20 | 08-22-1999 Staples (Hamden) | Office Supplies | | | | | | 2,263.22 | | |
| 21 | 08-22-1999 Sunoco (Hamden) | Fuel / Misc | | | | | | 275.58 | | |
| 22 | 08-18-1999 Enfield Distribution (Enfield NH) | Business Services | | | 25.06 | | | 25.06 | | |
| 23 | 08-24-1999 Staples (Hamden) | Office Supplies | | | | | | 300.00 | | |
| 24 | 08-24-1999 USPS (Hamden) | Postal Services | | | | | | 247.17 | | |
| | | | | | | | | 64.00 | | |

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|--------|------------|--|----------------------------|------------------------|-------------------------------|------------------------|---|---------------|------------|-----------|
| | | | By Forensic Audit | By State Investigation | By Forensic Audit | By State Investigation | | | | |
| 24 | 08-26-1999 | Route 22 Honda (Hillside NJ) | | | | | | 4,000.00 | | |
| 25 | 08-28-1999 | Online Service (OH) | 4,000.00 | | | | | 21.95 | | |
| 26 | 08-28-1999 | Blockbuster Video | | | 18.50 | | | 18.50 | | |
| 27 | 08-28-1999 | Sheraton Hotels (NY) | | | | 675.85 | | 675.85 | | |
| 28 | 09-01-1999 | Levy Dental Group | | | | | | 387.60 | | |
| 29 | 08-31-1999 | Enterprise Rentacar | | | 387.60 | | | 2,900.00 | | |
| 30 | 08-31-1999 | Enterprise Rentacar | | | 2,900.00 | | | (450.94) | | |
| 31 | 09-01-1999 | Radio Shack (Hamden) | | | (450.94) | | | 545.75 | | |
| 32 | 09-01-1999 | Radio Shack (Hamden) | | | | | | 13.95 | | |
| 33 | 09-02-1999 | University of Oklahoma (Norman OK) | | | | | | 295.00 | | |
| 34 | 09-02-1999 | John Morici (Mobile Oil Gas) (Hamden) | | | 20.26 | | | 20.26 | | |
| | 09-02-1999 | John Morici (Mobile Oil Gas) (Hamden) | | | (0.41) | | | (0.41) | | |
| 35 | 09-04-1999 | Infinite Detail | | | | | | 249.00 | | |
| 36 | 09-05-1999 | Omni Hotels (New Haven) | 249.00 | | | | | 149.29 | | |
| 37 | 09-04-1999 | CIS Brokerage (NYC) | | | | 149.29 | | 745.00 | | |
| 38 | 09-06-1999 | Hollandale (Mobile Oil Gas) (Hempstead NY) | 745.00 | | | | | 15.92 | | |
| | 09-06-1999 | Hollandale (Mobile Oil Gas) (Hempstead NY) | | | | | | (0.32) | | |
| | | | | | 5,062.66 | | | 4,784.79 | | 9,847.45 |
| | | | | | | | | | 19,984.38 | 49% |
| Sep-99 | | | | | | | | | | |
| 1 | 09-08-1999 | China Buffet (Hamden) | | | | | | | | |
| 2 | 09-09-1999 | Sunoco (Hamden) | | | | | | 44.41 | | |
| 3 | 09-09-1999 | Staples (Hamden) | | | 15.00 | | | 15.00 | | |
| 4 | 09-09-1999 | Staples (Hamden) | | | | | | 1,466.41 | | |
| 5 | 09-10-1999 | Park Serve (NYC) | | | | | | 71.91 | | |
| 6 | 09-10-1999 | Whalley Sample Shop (New Haven) | 108.00 | | | 24.50 | | 24.50 | | |
| 7 | 09-11-1999 | Bob's Stores (Hamden) | | | | | | 108.00 | | |
| 8 | 09-11-1999 | Bob's Stores (Hamden) | 43.97 | | | | | 43.97 | | |
| 9 | 09-11-1999 | Sheraton Hotels (NY) | 186.31 | | | | | 186.31 | | |
| 10 | 09-11-1999 | Vinnie's (Brooklyn NY) | | | | | | 327.37 | | |
| 11 | 09-11-1999 | Vinnie's (Brooklyn NY) | 373.46 | | | 327.37 | | 373.46 | | |
| 12 | 09-11-1999 | Shell Oil (Hamden) | 54.13 | | | | | 54.13 | | |
| 13 | 09-11-1999 | Toys 'R' Us (Hamden) | | | | | | 31.50 | | |
| 14 | 09-11-1999 | Music Box (Hamden) | | | | | | 320.53 | | |
| 15 | 09-12-1999 | Bradlees (Hamden) | | | | | | 157.71 | | |
| 16 | 09-12-1999 | Shell Oil (Hamden) | 125.89 | | | | | 125.89 | | |
| 17 | 09-15-1999 | Rapid Forms | | | | | | 28.71 | | |
| 18 | 09-17-1999 | Mobil Oil (N Haven) | | | | | | 2,447.60 | | |
| 19 | 09-17-1999 | Mobil Oil (N Haven) | | | | | | 17.82 | | |
| 19 | 09-20-1999 | Staples (Hamden) | | | | | | (0.36) | | |
| 20 | 09-19-1999 | United Airlines (Windsor Locks) | | | | | | 381.21 | | |
| | | Mr Bryan Webster | | | | | | 361.45 | | |
| | | Round trip airline ticket - | | | | | | | | |
| | | Minneapolis to Hartford | | | | | | | | |
| 21 | 09-23-1999 | Compaq AOL ISP (VA) | | | | | | 21.95 | | |
| 22 | 09-24-1999 | Sunoco (Hamden) | | | | | | 29.67 | | |

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|------|------------|---------------------------------------|----------------------------|------------------------|-------------------------------|------------------------|---|---------------|------------|-----------|
| | | | By Forensic Audit | By State Investigation | By Forensic Audit | By State Investigation | | | | |
| 12 | 10-11-1999 | Radio Shack (Hamden) | | | | | | 1,839.92 | | |
| 13 | 10-11-1999 | Mobile Oil Gas (Roslyn NY) | | | 24.01 | | | 24.01 | | |
| 14 | 10-11-1999 | Mobile Oil Gas (Roslyn NY) | | | (0.48) | | | (0.48) | | |
| 15 | 10-16-1999 | Bob's Stores (Hamden) | 190.94 | | | | | 190.94 | | |
| 16 | 10-16-1999 | K*B Toy Works (Hamden) | | | | | | 45.55 | | |
| 17 | 10-16-1999 | Bradlees (Hamden) | | | | | | 120.79 | | |
| | | Whalley Sample Shop (New Haven) | 870.00 | | | | | 870.00 | | |
| 18 | 10-16-1999 | Whalley Sample Shop (New Haven) | 812.00 | | | | | 812.00 | | |
| 19 | 10-16-1999 | Hairs Kay Beauty | | | | | | 200.00 | | |
| 20 | 10-16-1999 | Blockbuster Video | 200.00 | | | | | (5.43) | | |
| 21 | 10-16-1999 | Blockbuster Video | | | (5.43) | | | 34.95 | | |
| 22 | 10-16-1999 | Toys R' Us (Hamden) | | | | | | 52.99 | | |
| 23 | 10-16-1999 | Radio Shack (Hamden) | | | | | | 43.62 | | |
| 24 | 10-17-1999 | Duchess Diner/raunt (West Haven) | | | | | | 404.46 | | |
| 25 | 10-12-1999 | The Gleaner Co (Toronto ON) | | | | | | 20.33 | | |
| 26 | 10-18-1999 | John Morici (Mobile Oil Gas) (Hamden) | | | 20.33 | | | (0.41) | | |
| | | John Morici (Mobile Oil Gas) (Hamden) | | | (0.41) | | | 190.97 | | |
| 27 | 10-19-1999 | Westin Hotels (MI) | | | | | | (684.90) | | |
| 28 | 10-18-1999 | Enterprise Rentacar | | | | | | 320.16 | | |
| 29 | 10-20-1999 | Westin Hotels (MI) | | | | | | 456.73 | | |
| 30 | 10-21-1999 | Sprint PCS Retail (Denver CO) | | | | | | 37.05 | | |
| 31 | 10-20-1999 | King Scoopers (Denver CO) | | | | | | 2,223.48 | | |
| 32 | 10-20-1999 | Saks Fifth Avenue (Denver CO) | | | | | | 3,648.22 | | |
| | | Cashmere Scarves | | | | | | | | |
| | | Solid Silk Pajamas | | | | | | | | |
| | | Barry Bricken | | | | | | | | |
| | | Jhane Barnes Fa | | | | | | | | |
| | | LIS Solid Mock | | | | | | | | |
| 33 | 10-20-1999 | Saks Fifth Avenue (Denver CO) | | | | | | 3,648.22 | | |
| | | Evening | | | | | | | | |
| | | Armani Le Colle | | | | | | | | |
| | | Armani Le Colle | | | | | | | | |
| | | Knits | | | | | | | | |
| | | 2-Piece Suit | | | | | | | | |
| 34 | 10-22-1999 | Sheraton Hotels (Denver CO) | | | | | | 422.47 | | |
| 35 | 10-20-1999 | Colorado Baggage (Denver CO) | | | | | | 1,276.87 | | |
| 36 | 10-20-1999 | Colorado Baggage (Denver CO) | | | | | | 375.55 | | |
| 37 | 10-19-1999 | Ram's Horn (Southfield MI) | | | | | | 16.23 | | |
| 38 | 10-23-1999 | Compaq AOL ISP (VA) | | | | | | 80.00 | | |
| 39 | 10-22-1999 | Balloons and Blossoms (New Haven) | | | | | | 300.44 | | |
| 40 | 10-21-1999 | Colorado Baggage (Denver CO) | | | | | | 378.21 | | |
| 41 | 10-24-1999 | Service (VA) | | | | | | 20.93 | | |
| 42 | 10-23-1999 | CIS Brokerage (NYC) | | | | | | (0.42) | | |
| 43 | 10-23-1999 | John Morici (Mobile Oil Gas) (Hamden) | | | | | | 20.93 | | |
| | | John Morici (Mobile Oil Gas) (Hamden) | | | | | | (0.42) | | |

Highville Mustard Seed Charter School.xls
 American Express and Advanta Credit Card Charges
 June 1999 - November 1999

| Date | Vendor | Description | Confirmed Personal Charges | | Additional Questioned Charges | | Grand Total of Confirmed & Questioned Charges | Total Charges | Total Bill | % of Bill |
|---------------|---------------------------------|---------------------------------------|----------------------------|------------------------|-------------------------------|------------------------|---|---------------|------------|-----------|
| | | | By Forensic Audit | By State Investigation | By Forensic Audit | By State Investigation | | | | |
| 44 10-20-1999 | The Walking Company (Denver CO) | Shoes / Accessories | 155.53 | | | | 155.53 | | | |
| 45 10-28-1999 | Enterprise Rentacar (Hamden) | Car Rental 10/18-10/28 | | | 350.00 | | 350.00 | | | |
| 11-03-1999 | | Rebilling of previously issued credit | | | | 7,532.39 | 327.50 | 21,226.74 | | 87% |
| Nov-99 | | | | | | | | | | |
| 1 11-22-1999 | Blockbuster Video (Hamden) | Video Sales / Rental | | | | | | | | |
| 2 11-23-1999 | Compaq AOL ISP (VA) | AOL Online Service | | | | 75.92 | | | | |
| 3 11-23-1999 | AOL Long Distance (VA) | Long Distance Chgs | | | | 54.99 | | | | |
| 4 11-24-1999 | AOL Service (VA) | AOL Online Service | | | | 21.95 | | | | |
| 5 11-28-1999 | Online Service (OH) | Online Service | | | | 130.91 | | | | |
| | | | | | | 49,997.63 | 196.76 | 196.76 | | 67% |
| | | | | | | 27,770.63 | | 102,898.17 | | 78% |

Highville Mustard Seed Charter School.xls
 American Express and Advanta Credit Card Charges
 June 1999 - November 1999

| Date | Vendor | Description | Confirmed Personal Charges | | Additional Questioned Charges | | Grand Total of Confirmed & Questioned Charges | Total Charges | Total Bill | % of Bill |
|--------------------------|---------------------------------|----------------|----------------------------|------------------------|-------------------------------|------------------------|---|---------------|------------|-----------|
| | | | By Forensic Audit | By State Investigation | By Forensic Audit | By State Investigation | | | | |
| Advanta Previous Balance | | | | | | | | | | |
| Oct-99 | | | | | | | | | | |
| 09-10-1999 | Circle Parking (NYC) | | | | | | | 520.20 | 520.20 | |
| 09-12-1999 | Staples (Hamden) | | | | | | | 18.00 | 18.00 | |
| 09-15-1999 | Rainbow Cleaners (Hamden) | | | | | | | 158.95 | 158.95 | |
| 09-17-1999 | China Buffet (Hamden) | | 79.95 | | 158.95 | | | 79.95 | 79.95 | |
| 09-19-1999 | Seafood Peddler (Hamden) | | | | | | | 46.12 | 46.12 | |
| 09-20-1999 | Rainbow Cleaners (Hamden) | | | | 108.00 | | | 108.00 | 108.00 | |
| 09-21-1999 | People's Bank (Hamden) | Cash Advance | 81.10 | | | | | 81.10 | 81.10 | |
| 09-21-1999 | General Practitioners | Finance charge | 200.00 | | 4.00 | | | 200.00 | 200.00 | |
| 09-22-1999 | Citizens Bank (New Haven) | Cash Advance | | | 10.00 | | | 4.00 | 4.00 | |
| 09-22-1999 | Finance charge on Cash Advances | Finance charge | 60.00 | | | | | 10.00 | 10.00 | |
| 10-11-1999 | | | | | | | | 60.00 | 60.00 | |
| | | | | | | | | 2.00 | 2.00 | |
| | | | | | | | | 2.74 | 2.74 | |
| | | | | | | | | 349.81 | 349.81 | |
| | | | | | | | | 421.05 | 421.05 | |
| | | | | | | | | 421.05 | 421.05 | |
| | | | | | | | | 770.86 | 770.86 | |
| | | | | | | | | 770.86 | 770.86 | |
| | | | | | | | | 1,291.06 | 1,291.06 | 60% |

ATTACHMENT 4

**CFO (Dezroy Stewart) Loans to Executive Director
(Lyndon Pitter) for Calendar Year 2004 and 2005**

Highville Mustard Seed Charter School.xls
 CFO's (Dezroy Stewart) Loans to Executive Director (Lyndon Pitter)
 For Calendar Years 2004 and 2005

~~IV~~
IV

| Date | Method of Payment | Amount | Totals | Memo | Comments |
|-------------------|-------------------------|-------------|---------------------|----------------|---|
| 01-02-2004 | Check #2052 | \$ 120.00 | | | |
| 01-07-2004 | Check #2057 | 100.00 | | | |
| 01-16-2004 | Check #2064 | 200.00 | | | |
| 01-21-2004 | Check #2065 | 100.00 | | | |
| 01-30-2004 | Check #2076 | 120.00 | \$ 640.00 | | |
| 02-03-2004 | Check #2080 | 300.00 | | | |
| 02-09-2004 | Check #2084 | 250.00 | | | |
| 02-25-2004 | Check #2095 | 170.00 | 720.00 | | |
| 03-08-2004 | Check #2099 | 100.00 | | | |
| 03-09-2004 | Check #2100 | 420.00 | | | |
| 03-12-2004 | Check #2101 | 450.00 | | | |
| 03-24-2004 | Check #2110 | 100.00 | | | |
| 03-26-2004 | Check #2112 | 400.00 | 1,470.00 | | |
| 04-08-2004 | Check #2123 | 150.00 | | | |
| 04-14-2004 | Check #2124 | 300.00 | | | |
| 04-21-2004 | Check #2133 | 250.00 | | | |
| 04-23-2004 | Check #2135 | 150.00 | | | |
| 04-30-2004 | Check #2137 | 300.00 | 1,150.00 | | |
| 05-03-2004 | Check #2145 | 100.00 | | | |
| 05-12-2004 | Check #2147 | 120.00 | | | |
| 05-21-2004 | Check #2156 | 200.00 | | | |
| 05-25-2004 | Check #2158 | 150.00 | 570.00 | | |
| 06-04-2004 | Check #2168 | 250.00 | | | |
| 06-09-2004 | Check #2169 | 200.00 | | | |
| 06-29-2004 | Check #2181 | 100.00 | 550.00 | | |
| 07-07-2004 | Check #2184 | 200.00 | | | |
| 07-15-2004 | Check #2193 | 100.00 | | | |
| 07-30-2004 | Check #2209 | 150.00 | 450.00 | | |
| 08-23-2004 | Cash | 80.00 | | | |
| 08-25-2004 | Cash | 40.00 | | | |
| 08-27-2004 | Credit Card | 1,460.27 | 1,580.27 | | Lyndon's Car Insurance |
| 09-22-2004 | Check #2241 | 400.00 | | Loan to Lyndon | |
| 09-23-2004 | Check #2244 | 75.00 | | Loan to Lyndon | |
| 09-25-2004 | Check #2245 | 200.00 | | Loan to Lyndon | |
| 09-28-2004 | Check #2248 | 220.00 | 895.00 | Loan to Lyndon | |
| 10-08-2004 | Check #2255 | 100.00 | | Loan to Lyndon | |
| 10-11-2004 | Check #2258 | 50.00 | | Loan to Lyndon | |
| 10-11-2004 | Check #2257 | 350.00 | | Loan to Lyndon | |
| 10-15-2004 | Check #2259 | 800.00 | 1,300.00 | Loan to Lyndon | |
| 11-10-2004 | Check #2275 | 460.00 | | Loan to Lyndon | |
| 11-17-2004 | Check #2280 | 120.00 | 580.00 | Loan to Lyndon | |
| 12-07-2004 | Check #2294 | 150.00 | | Loan to Lyndon | |
| 12-10-2004 | Check #2295 | 700.00 | | Loan to Lyndon | |
| 12-28-2004 | Check #2306 | 100.00 | 950.00 | Loan to Lyndon | |
| | Undocumented Adjustment | (680.27) | (680.27) | | Calculated based on January 2005 starting balance |
| Total 2004 | | | \$ 10,175.00 | | |
| 01-11-2005 | Check #2318 | \$ 2,000.00 | | Loan to Lyndon | |
| 01-13-2005 | Check #2320 | 50.00 | | Loan to Lyndon | |
| 01-14-2005 | Check #2321 | 150.00 | \$ 2,200.00 | Loan to Lyndon | |
| 02-24-2005 | Cash | 25.00 | | | |
| 02-28-2005 | Check #2345 | 200.00 | 225.00 | Loan to Lyndon | |
| 03-01-2005 | Credit Card | 178.62 | | | |
| 03-02-2005 | Cash | 100.00 | | | Lyndon's Car Insurance |
| 03-11-2005 | Cash | 20.00 | 298.62 | | |
| | Payment | (800.00) | (800.00) | | |
| Total 2005 | | | \$ 1,923.62 | | |

The information presented above is from documentation received from Dezroy Stewart

ATTACHMENT 5

Schedule of Balance Due from Pitter

Highville Mustard Seed Charter School.xls
 Balance Due from Lyndon Pitter
 Per Forensic Audit and State Investigation

| Date | Vendor | Description | Credit Card | Confirmed Personal Charges | | |
|------------------------------|---|--|-------------|----------------------------|------------------------|-----------------|
| | | | | By Forensic Audit | By State Investigation | Total |
| Fiscal Year 1999 | | | | | | |
| Jun-99 | | | | | | |
| 06-20-1999 | Regency Gallery (NYC) | Gift Items | ✓ | 1,304.00 | | |
| 06-20-1999 | Regency Gallery (NYC) | Gift Items | ✓ | 757.00 | | |
| 06-25-1999 | FAO Schwarz (NY) | Toys / Hobbies / Games | ✓ | 936.37 | | |
| 07-01-1999 | United Airlines (Quincy MA) | Pitter, L Round trip airline ticket — NYC to San Francisco | ✓ | | 423.00 | |
| 07-01-1999 | United Airlines (Quincy MA) | Pitter, C Round trip airline ticket — NYC to San Francisco | ✓ | | 423.00 | |
| 07-01-1999 | United Airlines (Quincy MA) | Pitter, M Round trip airline ticket — NYC to San Francisco | ✓ | | 423.00 | |
| 07-01-1999 | United Airlines (Quincy MA) | Pitter, K Round trip airline ticket — NYC to San Francisco | ✓ | | 423.00 | |
| Balance on 06-30-1999 | | | | 2,997.37 | 1,692.00 | 4,689.37 |
| Cumulative Total | | | | 2,997.37 | 1,692.00 | 4,689.37 |
| Fiscal Year 2000 | | | | | | |
| Jul-99 | | | | | | |
| 07-06-1999 | Whalley Sample Shop (New Haven) | Apparel / Accessories | ✓ | 1,000.00 | | |
| 07-10-1999 | GNC (Parsippany NJ) | Health Food Products | ✓ | 156.56 | | |
| 07-10-1999 | Marshalls (Bronx NYC) | Clothing / Home Fashions | ✓ | 377.66 | | |
| 07-18-1999 | Target (San Mateo CA) | General Merchandise | ✓ | 1,462.78 | | |
| 07-17-1999 | Paramount Great Ame (CA) | Amusement Park / Circus | ✓ | 167.94 | | |
| 07-17-1999 | Paramount Great Ame (CA) | Amusement Park / Circus | ✓ | 49.21 | | |
| 07-20-1999 | Six Flags (CA) | Admission / Tickets / Gifts | ✓ | 108.00 | | |
| 07-29-1999 | Whalley Sample Shop (New Haven) | Apparel / Accessories | ✓ | 305.00 | | |
| 08-02-1999 | Whalley Sample Shop (New Haven) | Apparel / Accessories | ✓ | 770.00 | | |
| 08-04-1999 | Whalley Sample Shop (New Haven) | Apparel / Accessories | ✓ | 381.00 | | |
| Aug-99 | | | | 4,778.15 | | 4,778.15 |
| 07-20-1999 | Marine World Theme Park (Vallejo CA) | Amusement Park/Circus | ✓ | 68.66 | | |
| 08-26-1999 | Route 22 Honda (Hillside NJ) | Sales/Service/Repair | ✓ | 4,000.00 | | |
| 09-04-1999 | Infinite Detail | Car Wash/Detailing | ✓ | 249.00 | | |
| 09-04-1966 | CIS Brokerage (NYC) | Brokerage Fees | ✓ | 745.00 | | |
| Sep-99 | | | | 5,062.66 | | 5,062.66 |
| 09-10-1999 | Whalley Sample Shop (New Haven) | Apparel / Accessories | ✓ | 108.00 | | |
| 09-11-1999 | Bob's Stores (Hamden) | Clothing | ✓ | 43.97 | | |
| 09-11-1999 | Bob's Stores (Hamden) | Clothing | ✓ | 186.31 | | |
| 09-11-1999 | Vinnie's (Brooklyn NY) | Apparel / Accessories | ✓ | 373.46 | | |
| 09-11-1999 | Vinnie's (Brooklyn NY) | Apparel / Accessories | ✓ | 54.13 | | |
| 09-12-1999 | Bradlees (Hamden) | General Merchandise | ✓ | 125.89 | | |
| 09-19-1999 | United Airlines (Windsor Locks) | Mr Bryan Webster Round trip airline ticket — Minneapolis to Hartford | ✓ | | 361.45 | |
| 09-25-1999 | Whalley Sample Shop (New Haven) | Apparel / Accessories | ✓ | 1,000.00 | | |
| Oct-99 | | | | 1,891.76 | 361.45 | 2,253.21 |
| 10-06-1999 | United Airlines (Windsor Locks) | Mr Bryan Webster Round trip airline ticket — Minneapolis to Hartford | ✓ | | 556.00 | |
| 10-16-1999 | Bob's Stores (Hamden) | Clothing | ✓ | 190.94 | | |
| 10-16-1999 | Whalley Sample Shop (New Haven) | Apparel / Accessories | ✓ | 870.00 | | |

Highville Mustard Seed Charter School.xls
Balance Due from Lyndon Pitter
Per Forensic Audit and State Investigation

| | | | |
|---|----------------------------|---|-------------|
| Fiscal Year 2000 (con't) | | | |
| Oct-99 (con't) | | | |
| 10-16-1999 Whalley Sample Shop (New Haven) | Apparel / Accessories | ✓ | 812.00 |
| 10-16-1999 Hairs Kay Beauty | Salon Services / Products | ✓ | 200.00 |
| 10-20-1999 Saks Fifth Avenue (Denver CO) | Cashmere Scarves | ✓ | 2,223.48 |
| | Solid Silk Pajamas | | |
| | Barry Bricken | | |
| | Jhane Barnes Fa | | |
| | LIS Solid Mock | | |
| 10-20-1999 Saks Fifth Avenue (Denver CO) | Evening | ✓ | 3,648.22 |
| | Armani Le Colle | | |
| | Armani Le Colle | | |
| | Knits | | |
| | 2-Piece Suit | | |
| 10-22-1999 Sheraton Hotels (Denver CO) | Lodging | ✓ | |
| 10-20-1999 Colorado Baggage (Denver CO) | Leather / Luggage Goods | ✓ | 1,276.87 |
| 10-20-1999 Colorado Baggage (Denver CO) | Leather / Luggage Goods | ✓ | 375.55 |
| 10-21-1999 Colorado Baggage (Denver CO) | Leather / Luggage Goods | ✓ | 300.44 |
| 10-23-1999 CIS Brokerage (NYC) | Brokerage Fees (Pension) | ✓ | 378.21 |
| 10-20-1999 The Walking Company (Denver CO) | Shoes / Accessories | ✓ | 155.53 |
| Oct-99 | | | |
| 09-15-1999 Rainbow Cleaners (Hamden) | | ✓ | 79.95 |
| 09-20-1999 Rainbow Cleaners (Hamden) | | ✓ | 81.10 |
| 09-21-1999 People's Bank (Hamden) | Cash Advance | ✓ | 200.00 |
| 09-22-1999 Citizens Bank (New Haven) | Cash Advance | ✓ | 60.00 |
| Balance on 06-30-2000 | | | 10,852.29 |
| Cumulative Total | | | 22,584.86 |
| | | | 25,582.23 |
| | | | 556.00 |
| | | | 917.45 |
| | | | 11,408.29 |
| | | | 23,502.31 |
| | | | 2,609.45 |
| | | | 28,191.68 |
| Fiscal Year 2001 | | | |
| Balance on 06-30-2001 | | | |
| Cumulative Total | | | 25,582.23 |
| | | | 2,609.45 |
| | | | 28,191.68 |
| Fiscal Year 2002 | | | |
| | Personal Expenses Recorded | | |
| 08-01-2001 Advance - Lyndon Pitter | | | 1,097.50 |
| 08-04-2001 Repayment - Lyndon Pitter | | | 20,000.00 |
| 12-14-2001 Repayment - Lyndon Pitter | | | (2,100.00) |
| 12-29-2001 Repayment - Lyndon Pitter | | | (1,500.00) |
| 02-25-2002 Repayment - Lyndon Pitter | | | (1,000.00) |
| 03-22-2002 Repayment - Lyndon Pitter | | | (2,589.66) |
| 04-25-2002 Repayment - Lyndon Pitter | | | (900.00) |
| 05-16-2002 Repayment - Lyndon Pitter | | | (2,589.66) |
| 06-21-2002 Advance - Lyndon Pitter | | | (2,589.67) |
| Balance on 06-30-2002 | | | 5,000.00 |
| Cumulative Total | | | 12,828.51 |
| | | | 38,410.74 |
| | | | - |
| | | | 12,828.51 |
| | | | 2,609.45 |
| | | | 41,020.19 |
| Fiscal Year 2003 | | | |
| 07-26-2002 Repayment - Lyndon Pitter | | | (2,500.00) |
| 07-30-2002 Repayment - Lyndon Pitter | | | (2,500.00) |
| 10-18-2002 Repayment - Lyndon Pitter | | | (1,500.00) |
| 11-25-2002 Repayment - Lyndon Pitter | | | (500.00) |
| 01-10-2003 Repayment - Lyndon Pitter | | | (6,000.00) |
| 06-30-2003 Telephone Charges - Personal | FYE 06-30-2003 | | 973.63 |
| Balance on 06-30-2003 | | | (12,026.37) |
| Cumulative Total | | | 26,384.37 |
| | | | - |
| | | | (12,026.37) |
| | | | 2,609.45 |
| | | | 28,993.82 |
| Fiscal Year 2004 | | | |
| 07-03-2003 Advance - Lyndon Pitter | | | 3,576.79 |
| 07-03-2003 Advance - Nadine Pitter | | | 2,304.84 |
| 07-30-2003 Repayment - Nadine Pitter | | | (2,304.84) |
| 07-30-2003 Repayment - Lyndon Pitter | | | (3,576.79) |
| 08-15-2003 Advance - Lyndon Pitter | | | 2,629.87 |
| 10-21-2003 Repayment - Telephone Expense | | | (265.01) |
| 10-21-2003 Repayment - Telephone Expense | | | (278.85) |
| 11-07-2003 Advance - Lyndon Pitter | | | 3,757.76 |
| 12-03-2003 Advance - Lyndon Pitter | | | 2,500.00 |
| 12-12-2003 Repayment - Lyndon Pitter | | | (257.76) |

Highville Mustard Seed Charter School.xls
 Balance Due from Lyndon Pitter
 Per Forensic Audit and State Investigation

| | | | |
|---------------------------------|--|-------------------------------|------------------|
| Fiscal Year 2004 (con't) | | | |
| 12-24-2003 | Repayment - Lyndon Pitter | | (1,000.00) |
| 02-10-2004 | Advance - Lyndon Pitter | | 1,200.00 |
| 02-26-2004 | Advance - Lyndon Pitter | | 500.00 |
| 03-01-2004 | Advance - Lyndon Pitter | | 1,450.00 |
| 03-05-2004 | Repayment - Lyndon Pitter | | (250.00) |
| 03-19-2004 | Repayment - Lyndon Pitter | | (500.00) |
| 04-02-2004 | Advance - Lyndon Pitter | | 1,750.00 |
| 04-28-2004 | Advance - Lyndon Pitter | | 1,600.00 |
| 05-05-2004 | Advance - Lyndon Pitter | | 1,920.00 |
| 06-30-2004 | Laptop Computer | | 1,574.00 |
| 06-30-2004 | Audit Adjustment for Overpaid Salary - Nadine Pitter | | 22,278.90 |
| Balance on 06-30-2004 | | | 38,608.91 |
| Cumulative Total | | 2,609.45 | 38,608.91 |
| Fiscal Year 2005 | | | |
| 07-02-2004 | Advance - Lyndon Pitter | | 3,000.00 |
| 07-09-2004 | Advance - Lyndon Pitter | | 2,500.00 |
| 09-20-2004 | Advance - Lyndon Pitter | | 3,850.00 |
| 06-30-2005 | Telephone Charges - Personal | FYE 06-30-2004 and 06-30-2005 | 547.24 |
| 06-30-2005 | Overpaid Salary - Nadine Pitter | FYE 06-30-2005 | 5,570.00 |
| Balance on 06-30-2005 | | | 9,897.24 |
| Cumulative Total | | 8,179.45 | 15,467.24 |
| | | | 74,890.52 |
| | | | 83,069.97 |

ATTACHMENT 6

Reimbursement Claim Summary – Lyndon Pitter

Highville Mustard Seed Charter School

Of International Studies

Reimbursement Claim

Summary

Employee Name: Lyndon Pitter

Soc Sec # (last 4 digits only): 3221

| Attachment Number | Description | Amount |
|-------------------|--|---------------------|
| Exhibit 9A | Samantha Wright Settlement (Academy for Reaching Higher) | 300.00 |
| Exhibit 11 | Mileage Est. Cost for three (3) Personal Vehicles * | 36,755.56 |
| Exhibit 9B | Recovery Data External Hard Drive | 1,201.00 |
| Exhibit 8 | Unpaid Salary for 1998 | 36,000.00 |
| Exhibit 9C | Legal Fees for Visual Arts Teacher Work Permit | 2,840.97 |
| Exhibit 6 | Accommodation Cost for three (3) Amity Teachers | 29,554.07 |
| Exhibit 9D | Sprint Cell phone (Highville Usage: 60%) Est. Cost * | 5,489.09 |
| TOTAL | | \$112,140.69 |

I certify that the above are official expenses of Highville Mustard Seed Charter School which have been paid by me.

Employee Signature

Date

* Additional evidence to be supplied.

ATTACHMENT 7

Unpaid Salary Claim – Nadine Pitter

Admitted Connecticut & New York

Faxelrod@employmentlawgroup.com

December 11, 2005

Via: Certified Mail-RRR

Chairperson
Board Of Directors
Highville Mustard Seed Development Corporation/Charter School
157 Warner Street
Hamden CT 06504

Re: Nadine Pitter:

To Whom It May Concern:

This law firm represents Mrs. Nadine Pitter. As you know Mrs. Pitter is a co-founder of Highville Mustard Seed Development Corporation and the Highville Mustard Seed Charter School.

Through the action of the previous Board of Directors (the "Board") our client has been unjustly accused of misappropriating the approximate sum of twenty-two thousand (\$22,000.00) dollars. We are further given to understand that a forensic auditor has been retained in connection with the alleged misappropriation. Please take notice that Mrs. Pitter categorically denies any impropriety and has always acted at the urging, with the consent and the approval of the previous Board for the benefit of Highville Mustard Seed Charter School (the "Charter School").

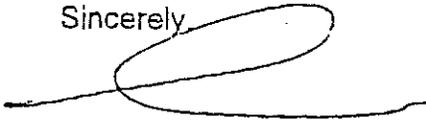
Given her long history of substantial contributions to the success of the Charter School our client is of the opinion that her valuable personal and professional reputations have been unjustly jeopardized and damaged. Therefore this law firm immediately requires copies of minutes, notes, memoranda, legal documents or any other form of written or electronic documentation relating or concerning: (1) any and all evidence relating or concerning the making of the alleged indebtedness; (2) any and all evidence relating to the continued and present existence of the indebtedness and (3) any and all documentation relating or concerning notices requesting or requiring repayment of the alleged indebtedness.

Please take further notice that pursuant to agreement and at the request of the Board Ms. Pitter paid for her own schooling with the reciprocal promise/ consideration by the Board that her then-current compensation at the Charter School would continue throughout her entire attendance at nursing school. The Board confirmed and ratified the agreement by continuously paying Ms. Pitter for approximately one and one half years before abruptly and without cause discontinuing payments for the last five months of her certification and schooling. Accordingly, Mrs. Pitter is owed compensation for five months of salary that remains past due and immediately payable. In addition Mrs. Pitter has suffered reputation damages emotional stress and distress and other costs resulting from the improper actions of the Board.

Please be advised that this matter requires immediate action on or before Wednesday Tuesday, December 20, 2005.

This letter is written for settlement purposes and is not intended nor may be used in any administrative or legal form.

Sincerely,

A handwritten signature in black ink, appearing to be "Eugene N. Axelrod", written over a horizontal line.

Eugene N. Axelrod

cc.: N. Pitter