
SPARK Board

Matt Kirk [REDACTED]
To: Brett Geithman <bgeithman@lcmsschools.org>

Tue, Aug 22, 2023 at 10:38 AM

Hi Brett,

Nice speaking just now and below is an email chain between Sara and myself. Per my point on the call, you can see I have made repeated requests for information for governing documents at Spark. So far, nothing has been provided. I will separately forward a second chain that dealt with information requests regarding compensation.

And in the interest of driving towards a solution I will again state what I am trying to accomplish here:

I want a far greater percentage of money donated to go to the kids. 95 cents on the dollar seems a good goal. This should be doable, looking at both Spark's operating history and peer organizations. And I want better transparency. There is no reason to not have Spark information (historical financials, meeting minutes and bylaws) readily available to all who seek to learn more. It would garner goodwill and trust from the community, and provide the ability for all members of the community to engage on the direction of Spark on a more informed basis.

I don't think any of this should (or ever did) require the district spending a bunch of money on legal, and I will cease to have reason to engage further on these matters with the district once a solution is reached. I am also open to serving on the Spark board if you believe that will help in achieving these goals, but am also fine not as well if you think that best and the above goals are reached.

In the interim, given my interest I would appreciate you forwarding along the bylaws and the amended 990s as soon as you are able to request and receive them from Spark, if you are willing to assist. For the avoidance of doubt, this is not a PRA and I know you have no legal obligation to do this. But it would be a free way to further progress at getting to a resolution and a nice sign of good faith.

Best,
Matt

----- Forwarded message -----
From: **Sara Ryba** <sryba@sparkschools.org>
Date: Mon, Jul 3, 2023 at 11:52 AM
Subject: Re: SPARK Board
To: Matt Kirk [REDACTED]

Matt,

Yes, I've received your email and will get back to you when I have any substantive information regarding your requests and/or the 1023 with supporting documents when I receive it from the IRS.

Sara

Sara Ryba
SPARK Executive Director
sryba@sparkschools.org
(415) 302-7503

On Jul 3, 2023, at 7:53 AM, Matt Kirk [REDACTED] wrote:

Hi Sara,

Wanted to check back here that you received the below. Can you please confirm receipt?

On Fri, Jun 23, 2023 at 1:25 PM Matt Kirk [REDACTED] wrote:
Thank you for the update.

In the interim, can you please send over all of the below (or whatever subset of the below you are willing to provide if not all):

- Form 1023 Components on Hand
 - Any documentation you do have available relating to Spark's organizational structure and governance, including its Articles of Incorporation & Bylaws & Any Amendments to any of these documents
 - Conflict of Interest Policy
 - List of Trusts and EINs
-
- Are there plans to file any amended 990s? If so, for what years and when do you expect they will become available for review?
- Any amended form 990s that have been filed with the IRS for the last three fiscal years
- Information Missing From Historical 990s Filed with the IRS
 - Schedule I Forms
 - Executive Director compensation for any years where the figure disclosed in the filed 990 cannot be relied upon

Thanks,
Matt

On Fri, Jun 23, 2023 at 12:51 PM Sara Ryba <sryba@sparkschools.org> wrote:
Matt,

The week of May 23 I sent a written request to the IRS to obtain a copy of the 1023. Unfortunately I have not yet received a response. I understand that this can take anywhere from 60 days to 6 months especially since this document dates back over 35 years. As soon as I receive a copy I will forward that to you. If you choose, you can also send a written request to the IRS as it is a public document however it seems unlikely that you would receive it before I do.

Best,
Sara

Sara Ryba
SPARK Executive Director
sryba@sparkschools.org
(415) 302-7503

On Jun 20, 2023, at 6:07 PM, Matt Kirk [REDACTED] wrote:

Hi Sara,

As we are approaching the 30 day window from my initial written request for the required disclosure of the form 1023 (or the available components, including at a minimum governing documents such as the bylaws) and I have yet to receive any substantive response, I am sending a good faith reminder.

For your reference, I am referencing the 30 day disclosure response window for written requests per the IRS website.

Available:
<https://www.irs.gov/charities-non-profits/public-disclosure-and-availability-of-exempt-organizations-returns-and-applications-disclosures-required>

Please acknowledge receipt and provide a timeline for when the materials will be produced.

Thanks,
Matt

On Thu, May 25, 2023 at 3:03 PM Matt Kirk [REDACTED] wrote:
Hi Sara,

Circling back here. While my understanding is that the 1023 must be made publicly available, in the interest of moving forward instead let's change the request to the following. I look forward to your response.

Can you please then send over the most recent version of each and every component of the form 1023 and the required supporting documentation that you do have available per the IRS requirements, including but not limited to the below (which are simply a summary of the fields and required supporting documentation in the 1023 form, and not intended to replace that form's components or requirements for supporting documentation):

- Identification of Applicant
- Organizational Structure, Articles of Incorporation & Bylaws & Any Amendments to any of these documents
- Conflict of Interest Policy
- Disclosure of any historical related party transactions, including but not limited to any dealings with vendors
- Required Provisions in Your Organizing Document
- Narrative Description of Your Activities and Purpose Statement - Please define the general range of appropriate activities for the organization in the future
- List of Trusts and EINs
- Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors
- Listing of Members and Other Individuals That Receive Benefits From You, Directly or Indirectly
- History
- Specific Activities
- Financial Information, including a more detailed breakout of what items go into the entertainment expense in your form 990 (\$41k in the last year), and the rationale for including those as program service expenses
 - Please also provide a breakout on Part VIII (b) direct expense to fundraising event.
 - Why was auction equipment designated as a program expense vs. a direct expense to fundraising event "Auction, Golf" per Schedule G, Part II?
 - Please also provide the rationale for including those as program service expenses
 - Has the entity ever received an independent audit? If so, please share all opinion letters issued by the auditor.
 - If not, are there plans to commission an independent audit going forward? If not, why not given that would be an unusual stance as compared to other school district nonprofits of a similar revenue size in the Bay Area?
 - Dated redacted bank statements that confirm the stated cash, savings and temporary investment balances as of fiscal year end date in each of the last five form 990s
 - After having no legal expense reported in your form 990 in any year between fiscal years 2012 and 2020 (and an immaterial amount in 2021), what was the subject matter and nature of the legal work that was contracted in fiscal year 2022 that cost ~\$3k?

- Despite substantially higher revenues (~+25% average annual), grants to domestic organizations averaged over the last two years have been approximately flat as compared to years 2012 - 2016. Please explain why.
- Please break out all expenses for travel and for food / drink by date and vendor.
- Please provide all 1099s issued by the organization in each of the past 5 fiscal years
- Public Charity Status - Please provide any written correspondence with the IRS (to or from) that discusses your public charity status subsequent to the letter you sent me dated October of 2002.

Two More Items

- Schedule I Forms - Additionally, can you please provide the Schedule I forms for each of the last 7 fiscal years? They appear to have been mistakenly omitted from the form 990 filings filed with the IRS.
- Explanation of discrepancy - The Spark website financials section indicates the gift to the district was \$1.2M for the fiscal year ending June '22. The form 990 indicates total grants made in the same fiscal year of \$910,448. Please provide an explanation of the discrepancy.

<image.png> <image.png>

Thanks,
Matt

On Tue, May 23, 2023 at 3:56 PM Sara Ryba <sryba@sparkschools.org> wrote:
Matt,

I checked in with our accountant regarding the 1023 form and since that is the initial application for the 501c3 exempt status (which was granted back in 1987) it is not something that either they or I have on hand. However in order for our 990s to be accepted, our 501c3 status must be recognized by the IRS. We have not received any rejections of the filings which indicates our status is in good standing. I have attached our most recent 990 which was just filed recently. Is there anything else you are looking for?

Best,
Sara

Sara Ryba
SPARK Executive Director
sryba@sparkschools.org
(415) 302-7503

On May 23, 2023, at 1:57 PM, Matt Kirk <[REDACTED]> wrote:

Sorry for the apparent confusion. I am looking for copies of the form 1023 and most recently filed form 990 (would guess it is 2022). Please send over.

Thanks,
Matt

On Tue, May 23, 2023 at 1:23 PM Sara Ryba <sryba@sparkschools.org> wrote:
Hi Matt,

I'm attaching our 501c3 designation letter, is that what you are looking for? I'm not sure what information you are looking for in a 1023 form so it might be helpful if I understand what data is of interest and how to best provide you with that.

Sara

Sara Ryba
SPARK Executive Director
sryba@sparkschools.org
(415) 302-7503

On May 23, 2023, at 12:40 PM, Matt Kirk <[REDACTED]> wrote:

Thanks. Apologies but I can't figure out how to find the 1023 for Spark on this site. Can you shoot over or tell me what I am doing wrong?

On Tue, May 23, 2023 at 12:19 PM Sara Ryba <sryba@sparkschools.org> wrote:
Matt,

Sure, here's the link where you can access all of our tax forms: <https://apps.irs.gov/app/eos/details/>. If that doesn't take you directly to our foundation you can enter our

tax ID 94-2934350. Let me know if you have any further questions and if you would like to find a time to connect regarding volunteer positions.

Best,
Sara

Sara Ryba
SPARK Executive Director
sryba@sparkschools.org
(415) 302-7503

On May 22, 2023, at 7:58 PM, Matt Kirk <[REDACTED]> wrote:

Yes, that would be great.

And in mean time can you send over the latest 990 and 1023 forms?

Cheers,
Matt

On Mon, May 22, 2023 at 1:48 PM Sara Ryba
<sryba@sparkschools.org> wrote:
Matt,

I love hearing that you're interested in a Board role! We elect our new slate in early June and are actively looking for volunteers in the positions posted [here](#). Both Annual Giving and SPARK Biz are integral roles on our Board. I would be happy to share more about the positions and/or put you in touch with those in the position currently. Would you like to set up a time to connect by phone?

Best,
Sara

Sara Ryba
SPARK Executive Director
sryba@sparkschools.org
(415) 302-7503

On May 21, 2023, at 5:54 PM, Matt Kirk
<[REDACTED]> wrote:

Thanks Sara.

We are thinking at the board level. Think would be a good way to give back to community (in addition to our giving) for a very worthy cause. And with three boys in the district next year of course growing \$'s to the schools to improve education is also a personal priority :)

When is the next election and what are the requirements for candidacy? Which seats are next up for election?

Best,
Matt

On Fri, May 19, 2023 at 9:31 AM Sara Ryba
<sryba@sparkschools.org> wrote:
Hi Matt,

Thank you for your email and your generous support for SPARK. I'd love to connect to find a best fit for you and/or Katie to get involved with the SPARK Board. Our board positions are two-year terms however we have many committee positions that can be for one year (class reps) or short term projects focused on campaigns or events. Do have a particular interest area that you would like to hear more about? I'd be more than happy to schedule a time to connect to share more about our openings for next year and hear where you would be interested in getting involved.

Best,
Sara

Sara Ryba
SPARK Executive Director
sryba@sparkschools.org
(415) 302-7503

On May 18, 2023, at 5:00 PM, Matt Kirk [REDACTED] wrote:

Hi Sara,

Could you help with the below?

Thanks,
Matt

----- Forwarded message -----
From: **Brett Geithman**
<bgeithman@lcmschools.org>
Date: Thu, May 18, 2023 at 4:37 PM
Subject: Re: SPARK Board
To: Matt Kirk
[REDACTED]

Hi Matt,

Thanks so much for your support in SPARK! I believe these are annual terms; however, I suggest reaching out to Sara Ryba who will have all of the details. sryba@sparkschools.org

Thanks,

Dr. Brett Geithman

Superintendent

he/him/his

[Larkspur-Corte Madera School District](#)

[230 Doherty Drive, Larkspur, CA 94939](#)

[415.927.6960 x3202](#)

[#WEareLCMSD](#)

www.lcmschools.org

bgeithman@lcmschools.org

From: Matt Kirk
[REDACTED]

Date: Thursday, May 18, 2023 at 1:50 PM

To: Brett Geithman
<bgeithman@lcmschools.org>

Subject: SPARK Board

Hi Brett,

Hope all is well.

Had a quick question. When are SPARK board members elected and how long is the term? Katie and I have donated a good deal in the past and are considering lending a hand going forward to its operations as well and were hoping to track down more info.

Best,

Matt