
Document Request

Matt Kirk [REDACTED]

Thu, Aug 31, 2023 at 12:01 PM

To: Sara Ryba <sryba@sparkschools.org>

Cc: Brett Geithman <bgeithman@lcmsschools.org>, superintendentsoffice@marinschools.org

Bcc: Matt Kirk [REDACTED]

Hi Sara,

Thank you for the email. Given the District and County Superintendent Offices have also assisted in helping get this information request addressed (thank you), I am cc'ing both to keep all parties on the same page.

I acknowledge receipt of the bylaws and the 2021 amended Form 990. I understand and accept the availability of the 1023 in its entirety awaits IRS response. This point does not extend to addressing my request in the interim for Form 1023 components that are on hand and available to be sent sooner (as the bylaws were, for example).

Contrary to your closing point regarding your prior email fulfilling the remainder of my request, a number of items in fact remain outstanding, including your compensation history.

Additionally, I have one additional information request that follows from receipt of the bylaws document (see below) and two that aim to better understand the total compensation picture at Spark, where as you know compensation growth has vastly outpaced revenue growth in recent years.

I have removed the bylaws component from this request below that otherwise repeats from my June 23rd follow-up email to you and also includes a couple select items from the requests made in the May 23rd email. **The remainder of these requests, as well as most others made in my May 23rd email that I have not repeated below, in fact remain unaddressed and outstanding.**

Historical Item Requests - June 23rd email and select items from May 23rd

Can you please send over and respond to all of the below (or whatever subset of the below you are willing to provide if not all)? Where you are not answering the request, please indicate if you are not doing so because you are unable or unwilling:

- Form 1023 Components on Hand
 - Any documentation you do have available relating to Spark's organizational structure and governance, including its Articles of Incorporation & 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?
 - **Note:** I acknowledge you have been planning to respond once you have a complete answer to which if any need amending. In the interim, can you indicate when you expect to have an answer here and which 990s are under consideration to require amending and why?
- Any amended form 990s that have been filed with the IRS for the last three fiscal years
 - I acknowledge receipt of the amended 990 for 2021 sent to me over email on May 24, 2023. No need to resend that filing, but please do send the 2021 amended 990 to me if any further amendments are made from that copy provided on that date.
- 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
 - **Note: This request from May '23 is still unaddressed for 2020 tax filing and needs to be promptly provided.**
- 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

With respect to your compensation for the 2020 tax filing, I have pasted the below from the attachment you sent over. It still shows your compensation as zero. I again request that you please provide your true compensation figure as it should have been reported in that document for that year on that page.

From 2020 Tax Return Sent as Attachment in Prior Email

Form 990 (2020) CORTE MADERA LARKSPUR SCHOOL FOUNDATION 94-2934350 Page 7

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII. ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average annual compensation (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Officer Director Key employee Highest compensated employee Former officer Former director or trustee			
(1) CAROLINE SEARLE SECRETARY	1 0	X	0.	0.	0.
(2) JAIME HEAPS VICE PRESIDENT	5 0	X X	0.	0.	0.
(3) CASEY ROBERTS VICE PRESIDENT	5 0	X X	0.	0.	0.
(4) SARA RYBA EXECUTIVE DIR.	40 0	X	0.	0.	0.
(5) KRISTINA WILSON VICE PRESIDENT	5 0	X X	0.	0.	0.
(6) BEN ROBERTS TREASURER	2 0	X X	0.	0.	0.
(7) STACEY BYRNE VICE PRESIDENT	5 0	X X	0.	0.	0.
(8) JAMI KATZ VICE PRESIDENT	5 0	X X	0.	0.	0.
(9) DANIELA KRATZ VICE PRESIDENT	5 0	X X	0.	0.	0.
(10)					
(11)					
(12)					
(13)					
(14)					

BAA TEEA0107L 10/07/20 Form 990 (2020)

Bylaws Followup - Item Request

- Can you please also provide the names and titles of persons who currently serve on Spark's Board of Directors as referenced in the bylaws, when each person's term is set to expire, and their contact information?

Compensation Detail - Item Request

- Please also provide your disclosable compensation for the fiscal year ending June 30, 2023.
- Please provide total employee benefits expense by year for each of the last 7 years, including Extended Illness Bank to be defined as a benefit.

And in the interest of being transparent and driving towards a solution I will again state what I am ultimately 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.

Thanks,
Matt

On Wed, Aug 30, 2023 at 7:31 PM Sara Ryba <sryba@sparkschools.org> wrote:
Matt,

As you may or may not be aware, the SPARK Board completed its first ever strategic plan this past year which the Board approved in June 2023. This was a project that was initiated in January of 2020, put on hold due to the pandemic and reinitiated in January 2023. If you have ever been part of a strategic planning process you are well versed in the idea of “strategy then structure” which is exactly where we are right now. As was our intention in 2020, once the strategic plan was completed and approved, we engaged with our accountants to review our tax filings for best practices and concurrently with legal counsel and a committee comprised of current board members to review bylaws for compliance with current non-profit regulations and desired structure. As we are primarily a volunteer Board, the project of updating the bylaws has been slow moving over the summer months but we are moving forward now that school is back in session. I had planned to respond when I had updated bylaws reflecting current board structure and a complete answer as to which, if any, 990s needed amending. However, since it seems you are quite interested in how our board was organized previously I have attached the last approved bylaws below and although our 990s are publicly available, I am also providing copies from 2019-2021 in this email, one of which I previously provided in May 2023.

You had also requested the 1023. As I told you in May, I do not have a copy of this and I sent in a request for this to the IRS in May 2023. To date, we have not yet received this form and I will reiterate that our legal counsel has advised that a document dating back to 1980 could take at least six months to receive. When I have that in hand I will forward to you.

I believe this addresses your requests. If not, please let me know.

Sara

Sara Ryba
SPARK Executive Director
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