
SPARK Board

Matt Kirk
To: Brett Geithman <bgeithman@lcmsschools.org>
Cc: superintendentoffice@marinschools.org
Bcc: Matt Kirk

Thu, Aug 31, 2023 at 12:57 PM

Hi Brett,

This isn't intended to be a comprehensive response to your note, but three points require being addressed:

From your email:

That being said, with regard to the Form 1023, I did talk with Sara Ryba about it shortly after receiving your June 1, 2023 complaint, and she informed me that she was going to have to request it from the I.R.S. It is clear to me from the June 23, 2023 email to you that Sara Ryba informed you that she had already sent a written request to the IRS to obtain a copy of the Form 1023, but she estimated it would take "anywhere from 60 days to 6 months especially since this document dates back over 35 years." She also informed you, "As soon as I receive a copy I will forward that to you." Thus, she has already addressed this issue with you, and I have no greater access or authority to obtain this document than she, as the Executive Director of SPARK, would have.

1) This never recused her of the obligation to send along the components of the 1023 requested on May 23rd that she did have available, including the bylaws (which were clearly on hand given yesterday's email). It is unfortunate that it required me to reach out to the County Superintendent for her and you to simply be convinced that she should in fact comply with the law.

From your email:

As I indicated to you previously in my June 16, 2023 letter and my many conversations and emails with you since then, the District has already evaluated your concerns and has not found evidence of fraud or illegality. Therefore, I disagree with your claim that there are a "severity of issues" that require my "prompt action" to make major changes with SPARK, and I still find your claim without merit.

2) This bolded statement that concludes no evidence of fraud or illegality is in direct contrast to your opening statement below (in bold) which seeks to abstain from having any view on the matter of legality. These viewpoints are mutually exclusive. Regarding the below quote, if you aren't willing to write down assertively that no laws were broken, the next step should be to investigate the matter until you can present and defend a view or to cease the commercial relationship, not simply recuse yourself from opining and then carry on as if nothing has happened.

As I informed you previously, the District works cooperatively with the SPARK Foundation to determine the purposes for which funds may be used to meet the needs of the District and its students. However, SPARK is an independent legal entity from the District, with its own Board and employees. Therefore, I am going to refrain from making personal judgments or opinions about SPARK's actions or non-actions in responding to you or making legal determinations about SPARK, as I am not privy to all of their challenges in providing you with the documents that you have requested and I do not see this as at all productive.

3) Additionally, the logic that the District and Spark are separate legal entities so therefore the District and Superintendent have no ability to influence outcomes at Spark and / or no responsibility to ensure Spark is acting in compliance with the law is a silly legal imagination. Spark and the District are inextricably linked and Spark's credibility and cause are directly derived from the Larkspur-Corte Madera School District and your continued endorsement of Spark as the Superintendent. It is patently false to claim you don't wield the ability to influence on these matters. It is more accurate to instead say you simply haven't wished to. I am grateful to the Marin County Office of the Superintendent of Schools for understanding that is an unacceptable stance when Spark is willfully operating outside the law, and instead recognizing its duty to intervene and swiftly compelling action (cc'd here, thank you).

I have no commercial interest in any of this, but simply think it is unacceptable behavior to divert funds intended for the kids instead towards excessive insider compensation and then lie about it. Further, it is totally unacceptable for Spark to willfully operate outside the law when its Executive Director sees it being in her interest to do so. Disclosure laws for nonprofits matter; they are there to counteract abuse and engender trust so that people that so wish feel comfortable giving.

It has been my hope that my correspondence with you in private provides enough motivation to effect change while also minimizing any lasting reputational risk to Spark. While the actions of Mrs. Ryba are deeply disappointing, Spark's mission still very much matters.

At its core, this all remains very simple. I invite you to become a partner in productively addressing the issues at hand for the benefit of the kids, and at any rate please stop needlessly spending the District's funds on legal attempts to simply justify taking no substantive responsibility or action for the myriad of issues I have presented.

By my math, if we can get Spark back to 95% efficiency it will drive an incremental \$3.3m to the district for the kids over the next ten years. The opportunity is big and exciting, and one we can execute upon together.

Best,
Matt

On Thu, Aug 31, 2023 at 8:30 AM Brett Geithman <bgeithman@lcmsschools.org> wrote:

Hi Matt,

It is my understanding from Sara Ryba that you are now in possession of the SPARK bylaws as well as the last three years of original Form 990s. Sara Ryba also informed me that you were given the amended 2021 Form 990 on or about May 24, 2023.

As I informed you previously, the District works cooperatively with the SPARK Foundation to determine the purposes for which funds may be used to meet the needs of the District and its students. However, SPARK is an independent legal entity from the District, with its own Board and employees. Therefore, I am going to refrain from making personal judgments or opinions about SPARK's actions or non-actions in responding to you or making legal determinations about SPARK, as I am not privy to all of their challenges in providing you with the documents that you have requested and I do not see this as at all productive.

That being said, with regard to the Form 1023, I did talk with Sara Ryba about it shortly after receiving your June 1, 2023 complaint, and she informed me that she was going to have to request it from the I.R.S. It is clear to me from the June 23, 2023 email to you that Sara Ryba informed you that she had already sent a written request to the IRS to obtain a copy of the Form 1023, but she estimated it would take "anywhere from 60 days to 6 months especially since this document dates back over 35 years." She also informed you, "As soon as I receive a copy I will forward that to you." Thus, she has already addressed this issue with you, and I have no greater access or authority to obtain this document than she, as the Executive Director of SPARK, would have.

As I indicated to you previously in my June 16, 2023 letter and my many conversations and emails with you since then, the District has already evaluated your concerns and has not found evidence of fraud or illegality. Therefore, I disagree with your claim that there are a "severity of issues" that require my "prompt action" to make major changes with SPARK, and I still find your claim without merit.

However, it is untrue that I have taken no action to address your concerns. On June 12, 2023, I stepped out of a previously scheduled staff safety training to meet with you for two hours to accommodate your schedule, as you informed me you would be out of town and could not meet later. As I mentioned in my June 16, 2023 letter, I also suggested that the District's Vice President of the Board, Eric Schmautz and I facilitate a meeting with you and the SPARK Foundation with the objectives of discussing greater efficiency and how you might be of assistance in achieving that goal. My office took steps to schedule that meeting, and Sara Ryba had agreed to meet with you, but you informed me that you did not want to meet until you had received all documents in response to your California Public Records Act requests. On August 22, 2023, I spent another hour with you on the telephone discussing your concerns. I then immediately relayed your concerns about the documents you requested to Sara Ryba that same day.

I have also taken steps to have SPARK provide greater transparency by requesting that it provide an annual fiscal report to the District's Board during a regularly scheduled meeting. Sara Ryba will be making a presentation of SPARK's 2022-2023 annual report at the Board's September 13, 2023. Furthermore, Sara Ryba will join me for a Superintendent Coffee Chat on September 15, 2023 from 8:30 a.m. to 9:30 a.m. in the Neil Cummins Music Room to provide an overview of community funding and to answer any questions community members have about the SPARK Foundation. You are certainly welcome to participate and voice your concerns at both meetings. I would again suggest that you shift your approach from making continuing accusations of wrongdoing to instead seeking collaboration with the SPARK Foundation and me to promote our shared desire to provide the most financial resources we can to our schools and programs.

I continue to welcome productive conversations with you on how to support our students with SPARK Foundation fundraising and programs.

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: Monday, August 28, 2023 at 5:49 PM
To: Brett Geithman <bgeithman@lcmschools.org>
Subject: Re: SPARK Board

Hi Brett,

Thanks for following up. I look forward to reviewing these documents whenever they are in fact made available to me.

Further, this prompts additional questions for me:

1) Why isn't the information being immediately provided? What is the holdup from here if Ms. Ryba has now shifted her intention to provide this info? Surely these files are readily available.

2) Why was this information not provided within the 30 day window subsequent to when it was asked for?

3) Do you view Spark and Ms. Ryba's treatment of these requests thus far as acceptable? Do you view them as illegal?

4) Concerning the fact that Spark and Ms. Ryba were not providing the Form 1023 to me despite the legal requirement to do so, I wrote about this in the letter addressed to you on June 1, 2023. Why did it take so long for you to take initial action (as indicated here as on August 22, 2023)?

5) Subsequent to becoming aware that Spark and Ms. Ryba were not providing the Form 1023 to me, what did you do and when?

In our conversations you have repeatedly spoken to the high value you place on transparency. In our most recent conversation last week you also made the argument that having paid employees at Spark reduces the risk to the district as these employees demonstrate greater accountability. I too place a high value on transparency, and find Spark's blatant disregard for the law in withholding this information, amongst other actions, as unacceptable and in direct opposition to this transparency we both hold in high regard, and to any claims you made last week touting a benefit of Ms. Ryba being a highly compensated executive director as reducing risk to the district by exhibiting greater accountability.

If your views on the importance of transparency at Spark or that Ms. Ryba's compensation in fact serves to deliver greater accountability from Spark leadership have changed, please reply back and share.

So far, you have indicated the intent to take zero actions as a district to address the myriad of issues I have identified with Spark other than to request going forward that Spark provide its annual fiscal report to the district. If you have instead changed your mind and now do see the need for other actions to be taken or changes to be made, please provide a detailed description of such.

Your unwillingness to acknowledge the severity of issues presented thus far and the need for prompt action to adequately address them deeply concerns me. I remain available to offer my thoughts on the best path forward so that Spark can rebuild trust and demonstrate its dedication to fulfilling its mission in the most effective and responsible manner. As the Superintendent of the district for which Spark raises funds from the community, you can drive this change and have a duty to do exactly that.

Best,

Matt

On Mon, Aug 28, 2023 at 4:33 PM Brett Geithman <bgeithman@lcmschools.org> wrote:

Hi Matt,

Yes, I received this email and the other two from last week (forwarded email chain and your follow-up from our discussion).

On August 22, 2023 I contacted SPARK and shared that you were waiting for their revised 990 (which will include Sara Ryba's compensation) and the SPARK by-laws. My understanding is that this information will be available shortly.

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

From: Matt Kirk [REDACTED]
Date: Monday, August 28, 2023 at 11:12 AM
To: Brett Geithman <bgeithman@lcmsschools.org>
Subject: Re: SPARK Board

Hi Brett,

Given a week has passed and I haven't heard anything yet, can you please confirm receipt of this email chain as well as the second chain I forwarded last week that dealt with information requests I made to Spark regarding compensation?

Additionally, can you indicate if you intend to help facilitate this information (the bylaws and the amended 990s) being made available to me and the general public? If so, can you provide me an update on if you have already made the information request and, if so, when you expect this information to be made available to me?

These matters are serious in nature, and I am deeply concerned that Spark management appears to continue to feel comfortable operating outside the law even after I identified significant issues with the truthfulness of their federal tax filings.

In case helpful, here is a link from the IRS website that details this information must be made available: <https://www.irs.gov/charities-non-profits/public-disclosure-and-availability-of-exempt-organizations-returns-and-applications-disclosures-required>. I have also pasted certain applicable text below.

What does the disclosure law require a tax-exempt organization to do?

An exempt organization must provide a copy of **covered tax documents** to an individual who makes a **written or in person** request at the organization's principal office. If the organization regularly maintains any regional or district offices having three or more employees, it must also respond to request submitted to any such office. **Covered tax documents** include, in general, the organization's application for tax-exempt status and its annual returns for a period of three years beginning on the date the return is required to be filed. If the request is made in person, it must generally be honored on the day of the request; if it is written, then the organization generally has 30 days to respond. (A request that is faxed, emailed or sent by private courier is considered a written request.)

The organization may want to charge [reasonable copying costs](#) and the actual cost of postage before providing the copies. The law permits this. But the organization must provide timely notice of the approximate cost and acceptable form of payment within seven days of receipt of the request. Acceptable forms of payment must include cash and money order (for an in-person request) and certified check, money order and personal check or credit card, for a written request.

Of note, my requests were written in nature and the initial request for the bylaws and other form 1023 components that were available was made on May 25, 2023 and Spark should have provided this information within 30 days. **Obviously, we are well past that window and approaching 100 days since that initial request. Spark is demonstrating willful disregard for its legal obligations, and breaking the law by electing not to comply. I urge you to engage in promptly rectifying.**

Thanks,

Matt

On Tue, Aug 22, 2023 at 10:38 AM Matt Kirk [REDACTED] wrote:

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

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bgeithman@lcmschools.org

From: Matt Kirk

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