

September 20, 2023

VIA ELECTRONIC TRANSMISSION

To:

Dr. Brett Geithman
Superintendent
Larkspur-Corte Madera School District
230 Doherty Drive
Larkspur, CA 94939

CC:

<u>LCMSD Board of Trustees</u>	<u>County Office of Education</u>	<u>CA Dept. of Education</u>	<u>House of Representatives</u>
Annie Sherman, President	John A. Carroll	Tony Thurmond	The Honorable
Eric Schmautz, Vice President	Marin County Superintendent of Schools	State Superintendent of Public Instruction	Jared Huffman
Amir Movafaghi, Clerk	1111 Las Gallinas Avenue	1430 N Street, Sacramento	United States House of Representatives
Beth Blair	San Rafael, CA 94903	CA 95814-5901	2445 Rayburn House Office Building
Natalie Medved			Washington, DC 20515

Subject: Response to District's Complaint Response / I Seek to Address the Board Regarding the Complaint

Dear Dr. Geithman,

This letter is in response to your letter to Mr. Marotto and me dated June 16, 2023 (the June 16th letter), constituting the district's response to our letter to you on June 1, 2023 (the June 1st letter) which raised numerous concerns and questions regarding Spark. I note what your letter contains, namely your decision to deny the requested actions and the rationale provided in your response. I also note what the letter as well as your email and verbal correspondence with us thus far omits, that being any answer to our repeated requests for you to define what issues we raise in the June 1st letter at Spark you believe to be worth addressing and which of those, aside from irrefutable evidence of fraud, you and the district would seek to engage on to help resolve. The issues you would seek to engage on to help resolve would both be the ones where you engage from obligation and the ones where you would seek to engage simply because you care about the kids and community and want Spark to operate in a manner that befits the cause it champions. You note our June 1st letter and accompanying materials was 114 pages. Regarding its length, our letter was not lengthy to be burdensome to its audience but rather data-intensive and comprehensive for an important reason; the body of data and analysis inside it reflects the very high burden we placed upon ourselves to be thorough and data-oriented before being critical. It also serves to highlight that, however uncomfortable, Spark's compensation and governance practices are failing our community in current form and improvement is needed.

The remainder of this letter will also reference the meeting with you, Mr. Marotto and Mr. Schmautz and our email correspondence, as those too constitute important portions of my overall correspondence with you on these matters.¹ I still want as much of the money as possible being donated to Spark to make its way to the kids, and think current levels are far too low and unacceptable. I still request the district's and your help in coming up with and executing a plan to get back to 95%+ efficiency. I still see a need for improved governance and transparency. **And I still have very serious concerns about the reliability of Spark's financial filings, and believe there is a large and growing body of evidence that points to risk of financial fraud (unreported forgiven PPP loans were taken out by Spark around the same time that Ms. Ryba started to misstate her income as zero). Finally, I formally request to address the Board of Trustees directly (cc'd here) regarding the complaint.**

¹ I have attached in the appendix joint meeting notes that were drafted by me and incorporate input from Mr. Marotto and Dr. Geithman in the appendix. The fourth attendee, Mr. Schmautz, was also invited to provide input but was unresponsive to multiple emails inviting him to do so. I also note that while Dr. Geithman provided input, he subsequently asserted these are not minutes in current form (I agree) and that he has no interest in creating a mutually agreed-upon record of what was discussed despite my requests to do so, as it is "unnecessary."

I understand that the district's evaluation of the complaint led to the conclusion that no evidence of fraud or illegal wrongdoing was found, which, in turn, led to the denial of the requests made in the June 1st letter. Citing the June 16th letter, "Your complaint does not substantiate the need to initiate the three actions you have called upon the District to do in response to your allegations of SPARK. Doing so would be unnecessary and cause an undue expenditure of District financial resources, as well as consuming a significant amount of staff time. Your requests are therefore denied."

First, at a minimum, I would hope the district at least reached out to Spark and requested the accurate information for data points like Ms. Ryba's compensation for the two years that all parties agree were inaccurately stated on its 990s. But, if so, why hasn't that information been provided to me even to this day for the 12 months ending June 30, 2021?

Second, this response is logically flawed and presupposes a false dichotomy, implying either that the district must necessarily bear a significant burden in costs and staff time, or refrain entirely from conducting any investigation or audit activity. However, an investigation and audit could be conducted with the assistance of volunteers, minimizing if not obviating the need for any district resources. In fact, both Mr. Marotto and myself have already communicated both verbally and in writing to you that we would be willing to volunteer in this capacity as part of a committee. I remain unclear on why you didn't instead take this route. The reticence to incur undue expenditures here certainly doesn't appear to have also been present with the way you have extensively engaged legal counsel to stonewall my requests for information. What has the district and the broader community gained from such measures? I can think of no productive and substantive responses you have provided nor measures you have taken to address the issues identified in our first letter. Rather, you have sought to weaponize these legal bills against my ongoing efforts to get to the truth as a strategy to get me to drop the matter. But questions remain, the community deserves to know, and it is the kids who will benefit from a stronger and more transparent Spark.

On the broader point of minimizing costs, a key point in my and Mr. Marotto's meeting with you and Eric Schmautz was our belief in this community and its willingness to serve in various volunteer capacities for the betterment of the schools and the kids. **This faith in our community to show up stems from both of us being active parents and members of the community and having a front row seat to the extraordinary efforts and passion for the kids on ready display across families in our school district.** This is already widely evidenced across the board of trustees, the PTO, and volunteer roles at Spark, amongst other organizations. Why do you continue to consider Spark operations (and governance in this case, seeing expensive professional advisors as the only option) as not being viable volunteer-led functions? In fact, Spark historically was run by volunteers before Ms. Ryba took the helm and operated at the top of its class during that time as compared to peer entities. Rather, it was coincident with the shift away from being volunteer-led that Spark's performance has plummeted. While compensation has skyrocketed, there has been no discernible improvement in revenue growth from the pre-Ryba era. Not only that, but Spark's compensation expenses have gotten to a level where Spark and the community simply can't afford them. It is clear to anyone looking at the data that this isn't working. Spark is at the very bottom of the pack when it comes to revenue growth less management expense growth and change in efficiency ratio.

Last 7 Years: Revenue, Management Expense, Rev Less Management Expense and Efficiency Change

	Foundation_Name	Rev_Pct_Chg	Mgmt_Expense_Pct_Chg	Rev_less_Mgmt_Expense_Pct_Chg	Efficiency_Chg	Mgmt_Load_Chg
0	San Francisco Education Fund	4.046285	-0.061130	4.107415	0.159172	-0.072021
1	Educational Foundation Of Orinda	2.154966	0.640252	1.514715	0.010094	-0.008251
2	Napa Valley Education Foundation	1.997826	0.751311	1.246515	0.045075	-0.120477
3	Millbrae Education Foundation	0.403555	-0.579952	0.983507	0.380889	-0.380889
4	Walnut Creek School District	0.898252	0.003325	0.894927	0.021078	-0.048501
5	San Carlos Educational Foundation	0.545133	-0.250074	0.795208	0.022176	-0.066585
6	Tamalpais Union High School Dist	0.163624	-0.526080	0.689704	-0.011900	-0.027507
7	Mvla High School District	0.261682	-0.304746	0.566429	-0.003242	-0.031089
8	Menlo Park City School District	0.084826	-0.435313	0.520139	-0.004472	-0.010057
9	Novato Unified Schoold District	0.177661	-0.285054	0.462715	0.020120	-0.006817
10	Burlingame Community For Education Foundation	0.604057	0.169241	0.434816	-0.037536	-0.012066
11	Reed Union School District	-0.311158	-0.567841	0.256682	0.066758	-0.015784
12	Ross Valley School District	-0.426387	-0.553143	0.126756	-0.009629	-0.014267
13	Mountain View Whisman School	0.157083	0.080240	0.076843	0.058377	-0.045829
14	Mill Valley School District	-0.116902	0.022634	-0.139536	-0.022468	0.019459
15	Palo Alto Unified School District	-0.103865	0.115161	-0.219025	0.004254	0.004319
16	Hermosa Beach Education Foundation	0.026336	0.249503	-0.223167	0.010652	0.000490
17	Kentfield School District	-0.179323	0.089606	-0.268928	-0.026614	0.012605
18	Tustin Public Schools Foundation	-0.079338	0.236562	-0.315901	-0.095442	0.049274
19	Los Alamitos Education Foundation	0.814182	1.265196	-0.451015	-0.056706	0.023843
20	Piedmont Educational Foundation	2.359285	3.231209	-0.871924	-0.012864	0.004641
21	Pleasanton Unified Sd	0.402890	1.699486	-1.296596	-0.038199	0.038199
22	Lafayette Partners In Education	0.306952	2.188989	-1.882037	-0.011420	0.015111
23	Corte Madera Larkspur School Foundation	0.294463	2.250416	-1.955954	-0.111887	0.116745

Viewing the current situation in a more positive light, this underperformance does serve to provide me with great conviction that seeking to reduce compensation expense (I have never said it must be eliminated) would drive meaningfully higher dollars getting to their intended destination: the kids. If that requires shifting some functions away from paid employees and to volunteers, we can take comfort knowing that Spark has thrived in that form already once before. **While it seems so far you still have your reservations, it is my sincere hope that you too can get to a similar level of conviction in our volunteers and the community upon further deliberation.**

Shifting back to your response, in addition to the flawed logic discussed above, this letter raises two distinct concerning questions:

- 1) Do you, the board of trustees, and the district, while lending its credibility and cause to Spark, see your duty to the community in helping steer and govern Spark towards being a good actor to be limited to solely taking action in the face of irrefutable illegal behavior and nothing more?
- 2) How could the district find no evidence of fraud or wrongdoing given the preponderance of evidence presented in the June 1st letter to the contrary?

1) Do you, the board of trustees, and the district, while lending its credibility and cause to Spark, see your duty to the community in helping steer and govern Spark towards being a good actor to be limited to solely taking action in the face of irrefutable illegal behavior and nothing more?

In a practical sense, the school district's ability to influence and steer Spark greatly exceeds this narrowly defined role per the June 16th letter, but this response letter makes the case that the district *strives* for no greater role, and *isn't legally obligated to do so*. This serves to immediately absolve the district and you from any need to engage on matters beyond irrefutable illegal activities, and leaves the community without the superintendent or district as a trusted partner to help address Spark's shortfalls in transparency, governance, marketing, reliability of filings and efficiency while Spark solicits donations from that same community leveraging both the superintendent's and school district's names for credibility and cause.

While abstaining from opining here on your proposed legal definitions of the district's duties, I first want to note that the message is surprising, and it seems in direct contrast to the communications I have received from you, the board of

trustees and the district to seek to define your interest and role in governing, engaging with and helping improve Spark in such a "bare minimum" manner.

Of course, your letter also offers to facilitate a meeting between myself and Mr. Marotto and Spark to discuss our suggestions for greater efficiency, but that hardly appears a substantive contribution or a true catalyst for change when the overwhelming driver of Spark's collapse in efficiency under Ms. Ryba has been the diversion of donation dollars away from school grants and towards insider compensation. Ms. Ryba of course also remains aware that her compensation for the 12 months ending June 30, 2021 was inaccurately stated to be zero. **She signed that very form, received an email on May 23, 2023 from me asking for the correct figure, and continues to refuse to disclose the true figure almost 120 days later.** Spark employees, the Spark board, you, and the school district's board of trustees surely already know that Spark compensation levels and efficiency levels compare very poorly against current peer entity and historical Spark benchmarks. The June 1st letter exhaustively and definitively lays out the data on this very topic. If it wasn't known before, it surely is now. But I have yet to hear any interest from any of the letter's readers (and I understand the letter to have been made available to all of the aforementioned parties) in restructuring Spark's insider compensation. Thus, the efficiency problem is one of agency, not of awareness nor strategy.

The solution for the problems at Spark primarily comes from improving governance, but neither you, Ms. Ryba nor Spark's board has been willing to share what Ms. Ryba's true compensation figure was for the 12 months ending June 30, 2021 even to this day. As referenced above however, Spark did however engage legal counsel, who wrote the below to me, seemingly providing a response to this basic and legally entitled request, on September 13, 2023 on the matter at long last:

"Nonetheless, in the interest of transparency, we have been authorized to disclose that Sara Ryba's compensation for the 2020 calendar year was \$95,723. We understand that SPARK's outside accountants inadvertently omitted this amount from Part VII of Form 990 for the tax year ending 6/30/2021. As you can now see, it is consistent with the reasonable compensation she has received in all other recent years."

At first glance, I was excited that my push for greater transparency was finally making progress. But that excitement has quickly turned to dismay upon further review, as chronicled in my subsequent response to Mr. Gorovitz and my forwarding of his email to Spark's board members. I paste the below records in full (and they are also in the appendix if hard to read here):

Communications regarding SPARK

Matt Kirk
To: Jon Weinberg
Kristina Neal

Thu, Sep 14, 2023 at 4:44 PM

Hi Spark Voting Directors,

Given that the Board of Directors bears the fiduciary responsibility to oversee the operations of Spark in an honest and legal manner, I feel compelled to bring this matter to your attention.

As you are all well aware, Ms. Ryba lied about her compensation, stating it to be zero, in the Form 990 that she reviewed and signed for the 12 months ending June 30, 2021. I have sought the correct compensation figure since I identified this misstatement to Ms. Ryba over email and asked for the accurate figure on May 23, 2023. It had been 113 days since that request for information that Spark was always required by law to provide when I received an email from Eric Gorovitz that seemed to finally provide this very information last night.

In this email, he writes "in the interest of transparency, we have been authorized to disclose that Sara Ryba's compensation for the 2020 calendar year was \$95,723. We understand that SPARK's outside accountants inadvertently omitted this amount from Part VII of Form 990 for the tax year ending 6/30/2021."

While this data point could very well be accurate, the \$95,723 figure happens to be the exact same figure that was disclosed for Ms. Ryba's compensation in the prior fiscal year (12 months ending June 30, 2020). Ms. Ryba's stated compensation (except for when she lied and said it was zero) has never been the exact same figure for two years in a row, so it would be anomalous.

See instructions for the order in which to fill in this information. For more information, see the instructions for Form 990.

1. All of the organization's **officers, directors, trustees** (whether individuals or organizations), regardless of amount of compensation. Enter 40 in column (C), (D), and (E) if no compensation was received.

2. All of the organization's **highest compensated employees** (other than an officer, director, trustee, or key employee) who received compensation (other than salary or honoraria) of more than \$100,000 from the organization and any related organizations.

3. All of the organization's **former officers, directors, trustees, or highest compensated employees** who received more than \$100,000 of reportable compensation from the organization and any related organizations.

4. 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 fill in this information.

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

(A) Name and title	(B) Compensation (check one) Salary or honoraria Reportable compensation (other than salary or honoraria) Total compensation (sum of (B)(1) and (B)(2))	(C) Compensation (check one) Salary or honoraria Reportable compensation (other than salary or honoraria) Total compensation (sum of (C)(1) and (C)(2))	(D) Compensation (check one) Salary or honoraria Reportable compensation (other than salary or honoraria) Total compensation (sum of (D)(1) and (D)(2))	(E) Compensation (check one) Salary or honoraria Reportable compensation (other than salary or honoraria) Total compensation (sum of (E)(1) and (E)(2))
1. Sara Ryba	0	0	0	0
2. Jon Weinberg	0	0	0	0
3. Kristina Neal	0	0	0	0
4. Eric Gorovitz	0	0	0	0
5. [Redacted]	0	0	0	0
6. [Redacted]	0	0	0	0
7. [Redacted]	0	0	0	0
8. [Redacted]	0	0	0	0
9. [Redacted]	0	0	0	0
10. [Redacted]	0	0	0	0
11. [Redacted]	0	0	0	0
12. [Redacted]	0	0	0	0
13. [Redacted]	0	0	0	0
14. [Redacted]	0	0	0	0
15. [Redacted]	0	0	0	0
16. [Redacted]	0	0	0	0
17. [Redacted]	0	0	0	0
18. [Redacted]	0	0	0	0
19. [Redacted]	0	0	0	0
20. [Redacted]	0	0	0	0
21. [Redacted]	0	0	0	0
22. [Redacted]	0	0	0	0
23. [Redacted]	0	0	0	0
24. [Redacted]	0	0	0	0
25. [Redacted]	0	0	0	0
26. [Redacted]	0	0	0	0
27. [Redacted]	0	0	0	0
28. [Redacted]	0	0	0	0
29. [Redacted]	0	0	0	0
30. [Redacted]	0	0	0	0
31. [Redacted]	0	0	0	0
32. [Redacted]	0	0	0	0
33. [Redacted]	0	0	0	0
34. [Redacted]	0	0	0	0
35. [Redacted]	0	0	0	0
36. [Redacted]	0	0	0	0
37. [Redacted]	0	0	0	0
38. [Redacted]	0	0	0	0
39. [Redacted]	0	0	0	0
40. [Redacted]	0	0	0	0

Form 990 (2022)

See instructions for the order in which to fill in this information. For more information, see the instructions for Form 990.

1. All of the organization's **officers, directors, trustees** (whether individuals or organizations), regardless of amount of compensation. Enter 40 in column (C), (D), and (E) if no compensation was received.

2. All of the organization's **highest compensated employees** (other than an officer, director, trustee, or key employee) who received compensation (other than salary or honoraria) of more than \$100,000 from the organization and any related organizations.

3. All of the organization's **former officers, directors, trustees, or highest compensated employees** who received more than \$100,000 of reportable compensation from the organization and any related organizations.

4. 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 fill in this information.

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

(A) Name and title	(B) Compensation (check one) Salary or honoraria Reportable compensation (other than salary or honoraria) Total compensation (sum of (B)(1) and (B)(2))	(C) Compensation (check one) Salary or honoraria Reportable compensation (other than salary or honoraria) Total compensation (sum of (C)(1) and (C)(2))	(D) Compensation (check one) Salary or honoraria Reportable compensation (other than salary or honoraria) Total compensation (sum of (D)(1) and (D)(2))	(E) Compensation (check one) Salary or honoraria Reportable compensation (other than salary or honoraria) Total compensation (sum of (E)(1) and (E)(2))
1. Sara Ryba	0	0	0	0
2. Jon Weinberg	0	0	0	0
3. Kristina Neal	0	0	0	0
4. Eric Gorovitz	0	0	0	0
5. [Redacted]	0	0	0	0
6. [Redacted]	0	0	0	0
7. [Redacted]	0	0	0	0
8. [Redacted]	0	0	0	0
9. [Redacted]	0	0	0	0
10. [Redacted]	0	0	0	0
11. [Redacted]	0	0	0	0
12. [Redacted]	0	0	0	0
13. [Redacted]	0	0	0	0
14. [Redacted]	0	0	0	0
15. [Redacted]	0	0	0	0
16. [Redacted]	0	0	0	0
17. [Redacted]	0	0	0	0
18. [Redacted]	0	0	0	0
19. [Redacted]	0	0	0	0
20. [Redacted]	0	0	0	0
21. [Redacted]	0	0	0	0
22. [Redacted]	0	0	0	0
23. [Redacted]	0	0	0	0
24. [Redacted]	0	0	0	0
25. [Redacted]	0	0	0	0
26. [Redacted]	0	0	0	0
27. [Redacted]	0	0	0	0
28. [Redacted]	0	0	0	0
29. [Redacted]	0	0	0	0
30. [Redacted]	0	0	0	0
31. [Redacted]	0	0	0	0
32. [Redacted]	0	0	0	0
33. [Redacted]	0	0	0	0
34. [Redacted]	0	0	0	0
35. [Redacted]	0	0	0	0
36. [Redacted]	0	0	0	0
37. [Redacted]	0	0	0	0
38. [Redacted]	0	0	0	0
39. [Redacted]	0	0	0	0
40. [Redacted]	0	0	0	0

Form 990 (2022)

I have asked Mr. Gorovitz to confirm the accuracy of the data point for the discussed time period, but despite having much to say last night in our exchange of emails, he has as of yet been unresponsive on this matter. I call on you as the board members to promptly seek to confirm to me the accuracy of this figure for the stated time period or immediately issue a correction. This disclosure is particularly sensitive as there has already been a history of dishonesty around it.

As it relates to Mr. Gorovitz, I continue to believe he is clearly conflicted, focused on inventing scenarios of stretched plausible deniability instead of seeking the truth, and incapable of representing the independent directors in a real investigation into the legality of Spark's past actions at the helm of Ms. Ryba, amongst other issues. In addition, it is crucial that the counsel you hire to represent the organization reflects the same standards of integrity and legality that are expected of a nonprofit entity. If Mr. Gorovitz intentionally provided inaccurate and misleading information in response to my information request, the directors of Spark should immediately cause all ties with him and his firm to be severed.

And of course if anyone wants to chat on my concerns or the path ahead, I remain available to discuss.

Thanks,
Matt

----- Forwarded message -----

From: Matt Kirk [REDACTED]
Date: Thu, Sep 14, 2023 at 12:38 PM
Subject: Re: Communications regarding SPARK
To: Eric K. Gorovitz <egorovitz@adlercolvin.com>
Cc: Marianne Tassone <mtassone@adlercolvin.com>

Hi,

Following up here to close loop.

Here is a link to the 2019 990 where Ms. Ryba's compensation is disclosed as \$95,723.

https://projects.propublica.org/nonprofits/display_990/942934350/05_2021_prefixes_94-95%2F942934350_202006_990_2021052018155717

Below you have indicated she made the exact same amount for the following fiscal year (2020) where the filed Form 990 incorrectly stated her compensation as zero, correct? Please confirm or clarify.

Thanks,
Matt

On Wed, Sep 13, 2023 at 11:20 PM Matt Kirk [REDACTED] wrote:

Hi Eric,

Can you confirm your disclosure below regarding Ms. Ryba's compensation of \$95,723 is for the 12 months ending June 30, 2021, and what the form 990 for that period should have indicated on Part VIII of the filing for Ms. Ryba's compensation? You stated it was for calendar year, which would seem to be a different time period than what the 990 covers.

I noticed this figure happened to also be her compensation in the prior fiscal year (12 months ending June 30, 2020). Perhaps a coincidence.

- Matt

I have yet to receive a response from either the board or Mr. Gorovitz confirming that the figure he provided as Ms. Ryba's compensation for the 12 months ending June 30, 2021 is correct. It appears to instead be her compensation from the prior year (see above email).

With regard to a meeting with you and Spark, I have repeatedly said I would take that meeting once Spark has provided me with its bylaws and Ms. Ryba's true compensation figures for the years it was misstated. That offer remains on the table, and I have sought to keep the channels of communication open with Spark and yourself in the interim. Spark, however, has taken a different tack. I wrote the below email reply to an email from Mr. Marotto on September 16, 2023 again asking for Ms. Ryba's true compensation figure for the 12 months ending June 30, 2021 and explaining it was particularly important given the period coincides with when the unreported PPP loans were taken out (more below).

Unanswered Question from Coffee Chat - PPP Loans

Matt Kirk [REDACTED]

Sat, Sep 16, 2023 at 8:27 AM

To: Stephen Marotto [REDACTED]

Cc: [REDACTED]

[REDACTED], Kristina Neal [REDACTED]

Thanks for raising this Stephen. This ties directly to my question on what Ms. Ryba's compensation was for the 12 months ending June 30, 2021. Her compensation started to incorrectly be stated as zero around the time these loans were taken out.

Mr. Gorovitz told me over email her compensation for 2020 (12 months ending 6/30/21) was \$95,723. I wrote a subsequent response to him and request to you to confirm that figure is for fiscal year ending 6/30/21 as that is exactly the same figure as her reported compensation in the prior fiscal year as reported on the form 990. I have yet to receive a response, but again urge you to please find out the correct figure and disclose it. And to ensure that compensation figures on Ms. Ryba's W-2 and / or 1099 filings are consistent with the compensation figures that are being disclosed to me as what should have been stated as her compensation for the Form 990s where she initially stated her compensation as zero when filed. These disclosures are legally required, and also vital to maintaining the community's trust. There is no reason to withhold this information from the public.

I have also reviewed the form 990s. There is no indication of a loan outstanding on the balance sheet for the applicable years nor of government grants (how the cash proceeds should have been classified upon the loans being forgiven).

Thank you for your prompt attention to this matter.

Best,
Matt

On Fri, Sep 15, 2023 at 11:13 AM Stephen Marotto [REDACTED] wrote:

Hi Spark Board:

I appreciate your time today in the Coffee Chat, and moreover all of your efforts in improving our schools.

There is an unanswered question which I posed in today's meeting, which was regarding reporting of forgiven PPP loans. There were two PPP loans forgiven according to [propublica.org](https://projects.propublica.org/coronavirus/bailouts/search?q=larkspur+corte+madera+schools+foundation&v=3). However, it was not apparent that those forgiven loans were ever reported on Spark's 990 filings. Perhaps I have misread filings, or perhaps those loans were paid back and the source cited is incorrect. Either way, I kindly ask you to please respond to my question: Were those forgiven PPP loans reported on the respective 990 forms? If not, why not? And where did the money end up?

<https://projects.propublica.org/coronavirus/bailouts/search?q=larkspur+corte+madera+schools+foundation&v=3>

Thank you, and I look forward to more productive conversations as we move forward together.

Best regards,
Stephen Marotto

In lieu of a response, I received the below from board member Jaime Heaps last night indicating the board and staff of Spark were ceasing communications with me, without answering my compensation question or Mr. Marotto's on whether the PPP loan proceeds were in fact accounted for on the Form 990s.

SPARK Board response to your inquiries

Jaime Heaps [REDACTED]

Tue, Sep 19, 2023 at 8:10 PM

To: [REDACTED]

Hi Matt,

After reasonable investigation in consultation with SPARK's nonprofit legal counsel, the Board has determined that the vast majority of concerns that you have raised lack merit. In a couple of instances, we discovered minor opportunities for operational improvement, which we have addressed. The Board and staff are now returning our attention to serving the School District's needs. As we do not intend to respond to any further comments or requests for information from you, please direct any future concerns or inquiries about these matters to SPARK's legal counsel, with whom we understand you are already in contact.

Kind regards,

Jaime Heaps
Cove Co-VP for SPARK

I request you immediately reach out to Spark and seek to confirm publicly this data point for this time period or post a public correction on Spark's or the district's website. It is inexcusable if this data point was presented inaccurately.

Since my correspondence with you regarding my concerns around Spark commenced on June 1, 2023, you have repeatedly demonstrated an unwillingness to be of any substantive assistance. In fact, you have frequently invoked the fact that Spark is a separate legal entity as a justification for not being of assistance, and earlier this month inaccurately asserted over email that I had been provided with the answers to my previously outstanding information requests during one of your multiple requests for me to withdraw an outstanding PRA request. I promptly corrected you, pointing out that Ms. Ryba's compensation in the 12 months ending June 30, 2021 had yet to be provided. Despite this, you again proclaimed the same misstatement (that I had been provided with answers to all of my questions on Ms. Ryba's compensation) in front of the broader community at the Spark Coffee Chat on September 15, 2023. Repeating these mischaracterizations does not make them so. **I, and the public at large, still do not know how much Ms. Ryba received in compensation for that year (I am assuming the lack of any reply from Spark's board or Spark's lawyer implies that the figure provided by Mr. Gorovitz was actually for the prior fiscal year).** In addition, you were unwilling to assist in my request for Spark's bylaws, though I did ultimately receive them thanks to County Superintendent Mr. Carroll. This mosaic serves to cast doubt upon how genuine your offer is to engage in a helpful manner on the issues the June 1st letter raises to strengthen and improve Spark.

At this point, it makes sense to shift to your stated goals for the district as Superintendent and why I think you should want to seek to engage constructively and beyond your proposed narrowly-defined legal obligation to do so, *even if you don't have to*. Below is an excerpt from the Welcome Back Email sent to all parents at the beginning of this school year (which also featured a link to its website):

Brett Geithman posted in Larkspur-Corte Madera School District

Welcome to the 2024-24 School Year!

**Larkspur-Corte Madera School District
AWARD WINNING SCHOOLS
to learn and grow!**



Dear Staff, Families, and Community Members:

Welcome to a new school year and an exciting time in Larkspur-Corte Madera School District!

I hope this reaches you after a great summer enjoying family, friends, and activities that you love. Over the summer I had the opportunity to visit Costa Rica with my family and surf many amazing breaks my son, which was exceptional on so many levels. Upon my return, a colleague shared with me that the definition of "catch the wave" is "to seize an opportunity that is presented to you, especially an opportunity to do something new." This resonated with me. A new school year is filled with so many opportunities for our students, parents, staff, and community. Parent-school partnerships are essential. Further down in this email, you will find [opportunities](#) to become involved in LCMSD and in the coming weeks we will share more options at your school. Thanks in advance for your participation!

We appreciate the hard work and dedication of teachers, support staff, [SPARK](#), families, community members, PTA/PTOs, and school and district support groups who join us in advancing our district goals, also known as the Local Control Accountability Plan (LCAP). Here is our full [68-page LCAP](#). For the abbreviated version, below are LCMSD's three goals:

1. **Equity:** Close or narrow the equity gap for student groups (English Learners, students with disabilities, BIPOC, and socioeconomically disadvantaged).
2. **Achievement for All:** Increase academic achievement in mathematics and English language arts above the rate of similar schools for all students with a focus on narrowing the achievement gap for subgroups through best practices in personalized learning and a multi-tiered system of supports.
3. **Wellness:** A comprehensive wellness program will be maintained and improved, which includes social-emotional learning, campus and student safety, growth mindset, and a well-rounded course of study.

Spark efficiency would seem paramount for all three of the goals (Equity, Achievement for All, Wellness), given that the resources to drive outcomes for goals one and two are prerequisites for achievement and said resources can only be equally available to all socioeconomic cohorts if provided in a public-school environment (in contrast to being procured by individual families privately). Further, goal three (Wellness) is directly funded by Spark grants in the school district. Our first letter highlights the concerning trend in efficiency at Spark, but it does so to highlight the massive potential additional funds that would be available to the district to fund all three of these goals as well as other programs if real improvement can be made. If you care to grow funding for these goals, you should want to help in our call for Spark to improve its efficiency.

Instead of engaging with me as an adversary, I again appeal to you to instead engage collaboratively. Together, we can drive lasting improvement to Spark's efficiency ratio back to the '09-'13 levels. If achieved, the district would garner an additional \$3.3m in funds that could be spent on Equity, Achievement for All and Wellness over the next decade (see assumptions below). That is an outcome for the kids that is worth fighting for.

<u>Illustrative Impact Going Forward</u>		
<u>Metric</u>	<u>Forecast</u>	<u>Notes</u>
\$'s Raised Per Annum	\$ 1,500,000	Spark average for the last 3 years
Total Functional Expenses	\$ 1,500,000	Should equal revenues if not building cash reserves
'09-'13 Efficiency Ratio	95.8%	Spark reported for that time period
[A] Implied \$'s to School District	\$ 1,436,913	Consistent with well-run peers today
Forecast Efficiency Ratio	74.0%	2022 reported Spark levels
[B] Implied \$'s to School District	\$ 1,109,438	
[C = A - B] School District Misses Out On	\$ 327,475	Per Year
<u>Impact Over:</u>		
1 Years	\$ 327,475	
2 Years	\$ 654,950	
3 Years	\$ 982,424	
4 Years	\$ 1,309,899	
5 Years	\$ 1,637,374	
6 Years	\$ 1,964,849	
7 Years	\$ 2,292,324	
8 Years	\$ 2,619,799	
9 Years	\$ 2,947,273	
10 Years	\$ 3,274,748	

Yet so far our interactions have been strained, and constructive collaboration would seem to require a change in course. If you have conditions to constructive collaboration, simply tell me. I will do my best to accommodate them; while I am outcome-oriented and see the need for change as time-sensitive, I am also flexible on the path to get there. **The goal remains simple and the same: I seek for as much of the money donated for the district and kids as possible to go to the district and be spent on the kids, and for Spark to be transparent with where its funds go. If money is missing, we need to find it.**

As Mr. Marotto and I have yet to receive a response to our previous email asking you the below, I will ask again here:

- A. Assuming the facts in the letter (our letter to you, sent June 1st) are indeed true, which issues, if any, need to be addressed in your view?
- B. And which of those issues, if any, would you and the district engage on to resolve?

If your answer to B is not simply that you have no desire to engage beyond your legal obligations to do so, and that there is no legal obligation to engage unless fraud is irrefutably established, I request you clearly articulate such, as well as your answers to the two questions posed above, in a written response to this letter. Otherwise, I will assume that to be so and not seek to further engage directly with you, the board and LCMSD on any Spark matters unless those thresholds

are met. While these terms of engagement would be disappointing, the clarity would still be appreciated and useful at minimizing the expense of fruitless time and energy on both sides.

2) How could the district find no evidence of fraud or wrongdoing given the preponderance of evidence presented in the June 1st letter to the contrary?

As a starter, I am concerned that you and the district may have a misunderstanding regarding the gravity of Ms. Ryba's compensation misstatements. In our meeting, you referenced these actions in response to a question on the matter as ones where "she did not follow best practices," but it is important to clarify that her actions were not simply a failure to follow "best practices." Rather, if deliberate, they were illegal and constitute fraud. It is crucial to recognize the significant distinction between these two things. I am unclear whether or not this misunderstanding extends to the board of trustees. While Mr. Schmautz was in the meeting and did not correct you in your characterization of Ms. Ryba's false compensation disclosures, he also never used that same language in referencing the misstatements. Regardless, given "no evidence of fraud or illegal wrong doing" is the cornerstone of the district's decision to not take any actions to audit or investigate, it is important to first establish that unless unequivocally accidental in nature, this misstatement was indeed both fraudulent and illegal.

The June 1st letter clearly establishes Ms. Ryba has "under penalty of perjury" on a federal tax filing that she signed represented her compensation from Spark to be zero in each of the past two fiscal years. Upon belief, all parties know and acknowledge this to be a misstatement, and thus this misstatement is either i) accidental; or ii) deliberate. It is implausible that Ms. Ryba didn't know she was being compensated, and she attests in signing the document that she has "examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete" so I believe her attestation that she has indeed read the entire filing and reviewed its figures. Further, she has a commercial interest in not disclosing how much she is being paid. In disclosing her compensation, especially in the context of rapid salary growth that has far outpaced revenue growth, there is a real risk that the community would object. That risk goes away if the community cannot see what her compensation is. She was certainly aware of the disclosure requirement, as she had complied with it in prior years' filings that she had also signed. In addition, her past correspondence with me also displayed a reticence to disclose her compensation: in emailed inquiries about her compensation she was not forthcoming and only presented an answer on her third reply to an inquiry on her compensation in the latest fiscal year (and in such email, also voluntarily asserted that employees receive no benefits, which also appears to be inaccurate)², and has yet to provide a response disclosing her prior year's compensation (the 12 months ending June 30, 2021), which was also not disclosed in the form 990. There is a clear fact pattern here that suggests she has not been honest and transparent with respect to her compensation on multiple occasions in a deliberate manner, despite the legal obligation to do so.

Today I wish to also present to you and the board additional evidence of misstatements in Spark's Form 990 federal tax filings relating to several loans. The U.S. Small Business Administration website indicates that Spark took out two PPP loans that were subsequently forgiven³. The details for these loans can also be viewed at [propublica.org](https://projects.propublica.org/coronavirus/bailouts/) (see below).

Search for PPP loan applications by organization, lender, zip code and business type.			
<input type="text" value="corte mader larkspur"/>			<input type="button" value="Search"/>
For example: trucking, hospice, television, Kasowitz Benson Torres, 90210, Sole Proprietorship			
Recipient CORTE MADERA LARKSPUR SCHOOLS FOUNDATION			
Location Larkspur, CA	Loan Status Forgiven as of Sept. 29, 2021	Loan Amount \$35,520	Date Approved Jan. 29, 2021
Recipient CORTE MADERA LARKSPUR SCHOOLS FOUNDATION			
Location LARKSPUR, CA	Loan Status Forgiven as of April 15, 2021	Loan Amount \$33,790	Date Approved April 27, 2020

² Subsequent to stating employees receive no benefits, in a response to a follow-up inquiry on why the disclosed salaries did not sum to the aggregate salary expense line item, she indicated employees do receive EIB (which is a benefit).

³ Available at: <https://data.sba.gov/dataset/ppp-foia> and <https://projects.propublica.org/coronavirus/bailouts/>

These forgiven PPP loans are undisclosed in Spark's 990 filings. I can find no record of Spark having received the cash proceeds, as no loans appear on its balance sheet in its 990s nor do the cash proceeds show up as revenue from government grants (how the cash proceeds should have been classified upon the loans being forgiven) for the applicable time periods. See below:

Spark Statement of Revenue

Form 990 (2020)		Page 9
Part VIII Statement of Revenue		
Check if Schedule O contains a response or note to any line in this Part VIII <input type="checkbox"/>		
	(A) Total revenue	(B) Related or exempt function revenue
1a Federated campaigns	1a	
b Membership dues	1b	
c Fundraising events	1c	
d Related organizations	1d	
e Government grants (contributions)	1e	
f All other contributions, gifts, grants, and similar amounts not included above	1f	1,260,525
g Noncash contributions included in lines 1a - 1f	1g	
h Total. Add lines 1a-1f		1,260,525

Spark Balance Sheet

Form 990 (2020)		Page 11	
Part X Balance Sheet			
Check if Schedule O contains a response or note to any line in this Part IX <input type="checkbox"/>			
	(A) Beginning of year	(B) End of year	
Assets	1 Cash-non-interest-bearing	1	0
	2 Savings and temporary cash investments	2	573,807
	3 Pledges and grants receivable, net	3	0
	4 Accounts receivable, net	4	0
	5 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	6	0
	7 Notes and loans receivable, net	7	0
	8 Inventories for sale or use	8	0
	9 Prepaid expenses and deferred charges	9	985
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	
	b Less: accumulated depreciation	10b	10c 0
	11 Investments—publicly traded securities	11	0
	12 Investments—other securities. See Part IV, line 11	12	0
	13 Investments—program-related. See Part IV, line 11	13	0
	14 Intangible assets	14	0
	15 Other assets. See Part IV, line 11	15	0
16 Total assets. Add lines 1 through 15 (must equal line 33)	16	574,792	
Liabilities	17 Accounts payable and accrued expenses	17	
	18 Grants payable	18	
	19 Deferred revenue	19	
	20 Tax-exempt bond liabilities	20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	22	
	23 Secured mortgages and notes payable to unrelated third parties	23	
	24 Unsecured notes and loans payable to unrelated third parties	24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	25	
	26 Total liabilities. Add lines 17 through 25	26	0
Net Assets or Fund Balances	27 Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33. Net assets without donor restrictions	27	
	28 Net assets with donor restrictions	28	
	29 Organizations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 29 through 33. Capital stock or trust principal, or current funds	29	
	30 Paid-in or capital surplus, or land, building or equipment fund	30	
	31 Retained earnings, endowment, accumulated income, or other funds	31	574,792
	32 Total net assets or fund balances	32	574,792
	33 Total liabilities and net assets/fund balances	33	574,792

As far as I can tell, there is no record of Spark's receipt of these cash proceeds in its filings. Of note, these loans were taken out around the time that Ms. Ryba started to misstate her compensation as zero in Spark's filings. The public deserves to know what Ms. Ryba was paid that year, why these loans were excluded from Spark's public filings and where the cash went. It is particularly concerning that the year these loans were taken out and unreported is the one year we still don't know what Ms. Ryba was paid.

I continue to believe, and common sense would also suggest, that these compensation misstatements were likely deliberate and not accidental in nature. If not, why has Spark still refused to tell us how much Ms. Ryba was paid for the 12 months ending June 30, 2021? Certainly, honest mistakes do happen, but when they do, there is no reason to continue to resist mounting pressure to provide the correct figure. Rather, honest mistakes are promptly corrected.

Dr. Geithman, you and the district came to a very different conclusion on the matter. As such, I am very interested in understanding what steps were taken by the district to so definitively establish its belief that Ms. Ryba instead made these misstatements accidentally, so as I, and the broader community, may gain similar comfort and conviction. **Please provide a written summary of the district's process of investigation, findings and conclusions, alongside with all supporting documentation that was relied upon. Also, two questions:**

- 1) Did you have prior knowledge of the loans referenced above before receipt of this letter? If so, as of when?
- 2) Do you have knowledge of how any of the cash from the loans was used?

Finally, while so far this letter has focused upon points of disagreement, I do want to highlight the portion of your letter where I vociferously agree. Since the 1980s, the Spark Foundation has been an invaluable champion in our community for art, music, wellness and science programming for students that otherwise wouldn't be possible, and a shining example of community partnership. Indeed, it is a partnership whose existence and operations rely entirely upon the generosity of the vast number of community members that give in time as volunteers and in funds as donors. I am extremely cognizant that oftentimes it is the same people that give generously in both.

To any volunteers and donors that read this letter, I extend my heartfelt gratitude. I believe what you are doing deeply matters, and indeed that is why I have elected to so staunchly advocate for change at Spark. Improved efficiency translates to more money going to these programs and benefiting the kids. Improved governance and transparency leads to donors having greater confidence that the hard-earned money they elect to donate to Spark will be treated with appropriate care when they are reaching into their pockets and deciding how much to give. A stronger Spark is possible, and it is the kids who will directly benefit.

I also want to thank Mr. Marotto. While other time commitments will preclude at times his further involvement from here, I am grateful for his significant efforts and contributions to this campaign and for caring so deeply about this community.

To be precise, my issues are not with Spark but with the actions of its Executive Director Ms. Sara Ryba. None of this is personal. In fact, I don't recall ever having even met her before I sent my first letter. Rather, these issues are borne entirely from my review of Spark's filings, compensation practices, and operational performance, the SBA's PPP loan disclosures, and my subsequent interactions with Ms. Ryba over email (and a brief phone call) where I (mostly unsuccessfully) sought answers. The first time I recall having met her in person was at the Spark Coffee Chat last week.

I am advocating for change because it is simply not acceptable to divert donations meant for kids to fund excessive compensation levels and then lie about it, as it appears she has done. **It is also unacceptable for the financial statements to have no mention of the PPP loans. As a community, we deserve to know where the cash from the PPP loans went and what Ms. Ryba's compensation was that year.** I am not suggesting we jump to conclusions, but do think her actions warrant investigation and her performance must withstand closer scrutiny if she is to continue in her role leading our school district's nonprofit. None of this should be construed as an attack on Spark. The current Executive Director and Spark the organization are in no way synonymous and should not be used interchangeably. Spark, the nonprofit entity and the cause, existed long before Ms. Ryba arrived and will exist long after her tenure concludes, whenever that may be.

To Dr. Geithman, in your letter you label Mr. Marotto's and my calls for accountability and improved efficiency, governance and transparency as "accusations through an investigatory approach" and allude to our civic engagement as a contrast to "(modeling) appropriate behavior for our students while also fostering productive relationships that enhance the District." And you further lament and caution this engagement's "type of disruption and accusatory tone can result in a barrier to fundraising, which could ultimately result in teacher layoffs and a reduction of student programs." While you are entitled to your opinions, my views on the letter and the detailed work that went into it, as well as our subsequent attempts to advocate for change, are diametrically opposed. Though you and I agree the stakes are high (teacher and student program funding), I absolutely disagree with your characterizations that i) calls for improvement only represent downside risk (conversely, improved efficiency would mean the opposite: more money for students); ii) comprehensive data-oriented analyses constitute accusations (rather, they are facts, even if unpleasant ones); and iii) caring enough to follow "if you see something, say something" is a good contrast to "appropriate behavior."

Still, you and I can agree to disagree on the above and move on. There is only one topic that must be addressed: improving Spark. As it stands today, Spark leadership appears more interested in opacity than transparency and in seeking to protect the status quo. Mr. Marotto and I have already expended considerable time and energy calling on you, Dr. Geithman, and the board to be partners in advocating for real change. So far, your reactions have been defensive and your willingness to engage uninspired. While disappointing, my conviction remains steadfast and I will continue to advocate for change because the status quo is still unacceptable, and the stakes, an incremental \$3.3m to our schools, are simply too high to not try. The kids are worth it.

Sincerely,

A handwritten signature in black ink, appearing to read 'Matt Kirk', with a stylized, flowing script.

Matt Kirk

Appendix

District Response to Kirk & Marotto Complaint



**LARKSPUR-
CORTE MADERA
SCHOOL DISTRICT**

Board of Trustees: Beth Blair, Natalie Medved, Amir Movafaghi, Eric Schmautz, Annie Sherman
Superintendent: Brett Geithman, Ed.D.

230 Doherty Drive, Larkspur, CA 94939
(415) 927-6960
www.lcmschools.org

June 16, 2023

Via e-mail

Matt Kirk: [REDACTED]

Stephen Marotto: [REDACTED]

Re: Response to Complaint Dated June 1, 2023

Dear Mr. Kirk and Mr. Marotto:

The Larkspur-Corte Madera School District ("District") received an email from you on June 1, 2023 titled, "Spark: Call for Commissioning of Historical Audits and Investigation," that included a 114 page attachment containing your specific complaints as well as corresponding documents. Your complaint called for the following District actions:

1. Investigation of SPARK operations.
2. Independent audit of SPARK for each of the last five years.
3. Present any and all fundings in a public setting.

The District has evaluated your complaint and found no evidence of fraud or illegal wrong doing. Your complaint does not substantiate the need to initiate the three actions you have called upon the District to do in response to your allegations of SPARK. Doing so would be unnecessary and cause an undue expenditure of District financial resources, as well as consuming a significant amount of staff time. Your requests are therefore denied.

We ask parents and community members to be partners with our school district. A fundraising group such as the SPARK Foundation is an example of a community partnership that provides significant art, music, wellness, and science programming for students. How we engage with one another in these community/school relationships models appropriate behavior for our students while also fostering productive relationships that enhance the District.

Moving forward, I suggest that you shift your approach when providing suggestions for increased efficiency from the position of an investigation of SPARK to a collaboration with the SPARK Foundation. You appear to have an interest and background in finance. Parents who can bring this kind of expertise can be a significant benefit when the District partners with organizations such as SPARK. Providing accusations through an investigatory approach, as you have with this complaint, is a disruption to District operations and negatively impacts the SPARK Foundation, which consists primarily of volunteers. This type of disruption and accusatory tone can result in a barrier to fundraising, which could ultimately result in teacher layoffs and a reduction of student programs.

To initiate the shift to collaboration, Eric Schmautz and I are willing to facilitate a meeting between you and the SPARK Foundation. The goals of this meeting would be to discuss your suggestions for greater efficiency and how you might be of assistance in achieving that goal. I will provide you with potential meeting dates under separate cover.

The District embraces transparency and aligns our practices with this value. Moving forward, we are going to request that the SPARK Foundation provides the Board of Trustees with an annual fiscal report during a regularly scheduled meeting. This report will be agendized and recorded in the minutes.

I look forward to more productive conversations on how to support our students with SPARK Foundation fundraising and programs.

Sincerely,

A handwritten signature in black ink, appearing to read 'Brett Geithman', with a long horizontal flourish extending to the right.

Brett Geithman, Ed.D.
Superintendent

Joint Meeting Notes From June 12, 2023
Meeting

Drafted by Kirk, Incorporates Input from
Marotto and Geithman,

Schmautz Unresponsive to Multiple Requests to
Provide Input

Meeting to Discuss Spark Letter

June 12, 2023

Attendees: Brett Geithman, Eric Schmautz, Stephen Marotto, Matt Kirk

Meeting Notes:

Meeting Starts at 9:30 am (Schmautz arrives closer to 9:45)

Geithman (to Marotto and Kirk, reading from prepared remarks):

Thanks for taking the time to meet today. When the district receives a letter like this, there are multiple paths that the district can go with it and they have very different cost profiles so before proceeding it is helpful to meet with you both and discuss what your goal is here. I want to start by summarizing the concerns and the asks as I read them in the letter. I see them as concerns around the efficiency of Spark's operations, concerns that there is no audit being done for Spark in concert with concerns regarding the reliability of Spark's financial filings, and that you want the questions you have raised on these two topics to be explored with the findings made available to the general public. I further want to share that I agree there is room for improved transparency at Spark and it is important, and probably opportunity for improved efficiency as well. Lastly, with respect to your email (Note: Kirk and Marotto previous email asked for Geithman to limit District's money being spent on this as much as possible given the driving force for the letter is a call to grow the funds being spent at the District on the kids, both from more of the money donated to Spark making its way to the district and for the district to spend its funds as much as possible on the kids and not on lawyers to address this letter) I do have to mention that costs of course will be incurred in answering a complaint like this. The costs are borne by the district (and not Spark). Lawyers can be expensive.

From here, given you both are concerned with creating costs for the district and in response to your question on what this could end up costing the district to investigate Spark's operations and commission an audit for the past five years, I wanted to give you a sense of what I think that would cost the district. Just to investigate the operations of Spark would cost \$20k. To commission an audit for the past five years would cost \$40-50k. The letter asks for an investigation and audits for the past five years, together those would cost the district \$50-75k. What is your goal here? Is that what you want?

Kirk and Marotto (to Geithman): Absolutely not. Our goal here is very simple: we want as much of the money donated for the district to go to the district and as much of the district's money as possible to be spent on the kids and not on legal or other non-educational stuff. We presented data that demonstrates that Spark historically used to be able to run much more efficiently and that other school district nonprofits in the area still do. The opportunity for improvement here is substantial, and the amount of incremental funding that could be provided to the district if we are able to improve back to prior efficiency levels is huge and would directly benefit the kids.

Geithman (to Marotto and Kirk): That is what I thought. And that is my goal too; I want an organization that runs as efficiently as possible. That is what is best for the kids. Do you have ideas on alternative ways we can drive towards a resolution that would be more cost-effective (vs. spending the \$75k on investigation and historical audit)?



Brett Geithman
12:43 PM Jun 14

Strike and replace: As stewards of public funds, before we engage in such a process, we need to further understand your concerns. I'd like to hear from you as to what your overarching goal is?

Marotto (to Geithman): Absolutely. We would like Spark to establish an efficiency target (% of total costs that would be grants to the school district effectively). And to release its annual financials statements to the public and to report its historical efficiency ratios each year on its website so that the public can easily understand this information and make its own decisions.

[Schmautz enters room]

Kirk (to Geithman): In addition, I don't think we need to spend \$50k on historical audits. We just need a couple independent volunteers to check that the asset account statements foot to the balance sheet each of the last five years as presented on the 990s, that there was no improper movement of cash or other assets, and that expenses being paid for by Spark are appropriate. I would be happy to help with this. The call for the audit was based upon the fact that, while seemingly not required for Spark, it is unusual that it isn't audited each year when comparable school district entities of a similar revenue size often are, that the issues raised with disclosures being inaccurate on its website and in its form 990s do warrant additional overall scrutiny, and that our attempts to ask questions and get more information and comfort on these items were not met with transparency from Mrs. Ryba or the Spark board. Also, would the district be willing to provide the dollar amount of grants received from Spark for each of the last five years?

Geithman (to Kirk): Yes, we can easily do that. We will follow up.

Kirk (to Geithman): Great, then we can easily reconcile the grants being made. And that was the only point in asking for the Schedule I (and noting its omission in the filings). It is why audit firms exist...trust, but verify. Again, no need to pay someone to do that. In general, the issues we raised I think have to be fixed by people that care about making our community the best it can be. I don't see how lawyers could fix any of this anyways.

Geithman (to Marotto and Kirk): So then coming back to efficiency. I too want Spark to be more efficient and it does appear there are opportunities for that. But it also might not be completely fair to compare Spark to other school districts.

Schmautz (to Marotto and Kirk): On that point, it isn't always completely apples to apples in comparing efficiency ratios between Spark and other school districts. Millbrae for instance has an arrangement where the operational costs don't show up in its efficiency ratio but are rather borne by other organizations (thought he said PTO, Schmautz to confirm). Reed has higher efficiency but then relies upon the district for administrative support (so the district gets the money that would go to operations but then also has to perform those administrative tasks). I am fully supportive of striving for higher efficiency ratios, but wouldn't want that to be achieved at Spark by simply shifting expenses onto a different entity's PnL that isn't reported to the public. That type of approach would just be a shell game, and not drive any tangible benefit for the kids or district. Also, we pre-pack our form 990s to minimize the accounting expense but sometimes that means that expenses are treated inconsistently from one treasurer's term to the next (they are 2 years), and also sometimes people send in their expenses on a delayed basis and the form 990 accounting is a cash basis so the expenses for the latest fundraising event at Junction for instance...some of those costs might show up in the fiscal year ending June '24 instead of June '23 if people didn't send in their receipts before the end of June. If we wanted to spend more on accounting, we could improve this but is it worth it?

Kirk and Marotto (to Geithman and Schmautz): Those are good points. Thanks for sharing that nuance. No, don't spend more on smoothing out cost items, just provide transparency on all costs being borne by the organization in a csv and include a note that costs might be lumpy but that means more money goes to the kids.

Kirk (to Geithman and Schmautz): And how do you think about if Spark can do better when simply comparing current efficiency ratios to prior historical ratios at Spark?

Geithman (to Marotto and Kirk): Are you familiar with the history of Spark? (Kirk and Marotto nod no) In your letter you cited that historically almost 96 cents of every dollar donated made its way to the school district. That is not because there wasn't a lot of work to do, but rather that it used to be a volunteer-led organization. And over time there has been a decision to lean less on volunteers and more on paid professionals to get this work done. Sara was initially brought in on a partial basis and then became full-time and costs have gone up as Spark has shifted more of the work over time from volunteers to professionals. There is a lot of work here to rely upon primarily volunteers.

Kirk (to Geithman and Schmautz): So why not strive to go back to leaning more on volunteers? We have a community here that is rich with various skill sets and passionate about their kids' education. Does Kate Lowe get compensated for running the PTA (Geithman nods no)? Because that looks like a lot of work too. If our community has other organizations that are doing great things and volunteer-led, and this used to be too, then why not push to go back to that as much as possible? Every dollar saved goes straight to the kids. Right now, the community isn't even being provided a chance to decide this. And to our earlier concerns on transparency and Mrs. Ryba misstating her compensation, even parents that care enough to look this up on the IRS website would think Ryba is doing this as a volunteer (given she stated her compensation as zero the last two years). And the other question is of course how much has our organization changed since we first hired Mrs. Ryba? Because the revenue growth rate hasn't changed but the salary expenses have exploded...and the question is why? Is this so vastly a different and more complex organization? Or can we manage costs better? Who does Mrs. Ryba report to? Who sets her compensation and assesses her performance? If it is a board, who elects or appoints those board members?

Geithman and Schmautz (to Marotto and Kirk): We don't know. We will need to get back to you and will.

Geithman (to Marotto and Kirk): Also, I did want to share the impact that Sara has had on Spark since becoming involved. When she joined, participation rates were only [40%, Brett to confirm figure]. In this past year, she had gotten that participation rate all the way up to [75%, Brett to confirm figure].

Kirk (to Geithman and Schmautz): That is great, and is certainly one KPI or success metric to look at. But a different way to assess Spark performance that makes the most sense to me would be first how much money gets to the kids, and then second, how efficient is Spark in distributing donations from parents and donors to the district (ie don't want the community to shoulder more of a burden in donating than is necessary for a given level of money that reaches the kids). On those metrics, while Spark participation rates are up meaningfully since Mrs. Ryba arrived, the revenue CAGR of the organization appears to have stayed the same as before she was here at just under 4% while the expenses have gone up a lot, so on how I look at the performance I would say it doesn't look good. Same revenue growth rate but a lot worse efficiency, as Spark has funded big salary growth.

Geithman (to Marotto and Kirk): Stephen, I did want to respond as well to your questions over the weekend (Marotto had asked Geithman: i) Assuming the facts in the letter are indeed true, which issues, if any, need to be addressed in your view?; and ii) And which of those issues, if any, would you and the district engage on to resolve?). Whenever we receive a complaint like this, the district has to assess what it needs to do next and what is appropriate for it to address. We have policies for if a student gets suspended for instance but we don't have a policy on how to engage with issues regarding the foundation. That said, we would obviously still need to address any big issues if they were raised, like fraud. But we don't have a specific policy...some other districts do, but we don't. So we are using the policies and procedures for addressing an employee complaint. And in talking today I feel better about addressing this in a constructive way because the letter came across as very formal. And a formal letter can drive this caution and sense we should engage with lawyers and construct a more formal response. Anyways, you will get a response from the district regarding this complaint but I will aim to make it short and appreciate the agreement earlier from both of you on the goal being to minimize the



Brett Geithman
12:49 PM Jun 14

strike and replace with: We will get back to you with the list of SPARK Board members.



Brett Geithman
12:50 PM Jun 14

these percentages are correct



Brett Geithman
12:52 PM Jun 14

Strike and replace: That said, if issues such as fraud were raised, we would need to address those; but your complaint isn't about fraud, it is about efficiency and operations.

legal costs and the need for a lengthy response. I think we would be much better off facilitating engagement between you both and the Spark board, and Eric and I are glad to also be a part of it, to try to move forward with the opportunities here for improved efficiency and transparency. We can help facilitate that once everybody is around this summer. Matt, I have known you for a while and I know what you both are trying to accomplish with this letter, improve efficiency so more money goes to the kids, but other people can see it a different way...like you both are trying to blow Spark up.

Kirk (to Geithman and Schmautz): Yea, a couple points there. First, the idea we want to blow Spark up is non-sensible. We are parents of kids in the district, we donate, we took the time to look into this and then engage and try to fix it all because the cause matters to us. We really care. And we have tried to engage privately with you and the board of the trustees here because we think this really matters and is good for the kids but also because we appreciate that making this public could negatively impact Spark's ability to raise money. We spent a lot of time to pull up and understand this information, and if it were to be broadly publicized, it could be the case that the community and donors would be surprised by the data and its implications and lose trust in Spark. We don't want donations to go down, which is why I was surprised that the letter has been so broadly distributed to all of Spark's volunteers. We were aiming to drive positive change and be discreet.

Geithman (to Kirk and Marotto): I appreciate that. And this is what great governance looks like. I really appreciate that you both spent so much time on this and shared the information and data in the letter with us. Thank you. How else can we try to drive improvement? You both clearly have substantial financial expertise, and I too care about Spark being run as efficient as possible. On the letter being distributed, I had no choice. The policy states I have to provide a summary of a complaint against an employee to that employee. And then a subsequent PRAA request was made for all emails between us and the letter that was sent, and I had to disclose it. Once the information is sent to the requester, they can share it with whomever they want.

Kirk (to Geithman and Schmautz): Okay, well we tried but I get it. Nothing you can do. It is just a weird and hard situation because this idea that you spoke to earlier, that we are trying to blow up Spark, is now being passed around the community and it couldn't be farther from the truth. And so moving to the letter...context matters, we acknowledge it was formal and stern but that was because we had already previously tried to engage to get answers to these questions in a much more friendly way and the response from Mrs. Ryba and a Spark board member (Kim Tripp) was defensive, not transparent, misleading and, at times, not even civil. As an example, when I asked Mrs. Ryba to send the form 1023 over, she replied by instructing me to go to the IRS website to pull it. But it isn't there, and given her long history in the non-profit world, it is hard to imagine she didn't know that. When I followed up again to make the request, I was then told it was unavailable. Mrs. Ryba has also not disclosed her compensation the past two years despite being required to do so. When I asked her over email for details on who is being compensated and at what levels at Spark, she dodged the question in her replies multiple times. I had to ask three times before she finally responded with her compensation, and then told me when she finally did that she wasn't required to share this info but had no problem doing so. In a follow-up emailed request to provide historical compensation history back to 2015, she instead called me unprompted to tell me I was monopolizing her time and getting in the way of her raising money for the kids. And I still haven't received a response. And then I had a phone call with board member Kim Tripp, who reached out to me at Mrs. Ryba's request. She is clearly highly qualified and operates professionally as an adviser in the non-profit space. But on that call I was provided with very little information being responsive to my questions. The two data points she did provide to me when I asked were in fact not accurate, and both seemed biased to tell me what I wanted to hear to feel my questions had been addressed and concerns allayed and that all is well at Spark. I get what she was trying to accomplish, but it wasn't true. I asked how much does Mrs. Ryba get paid each year (was told \$70k) and how much of a dollar donated to Spark goes to the district (and she told me 96 cents). I then shared that my math unfortunately implied much less (74 cents) and asked her to send over the figures she was using for her calculation. She instead replied with ad hominem attacks, first stating that people in this community "don't volunteer or donate" and "what is



Brett Geithman
12:59 PM Jun 14

however, when you issue a formal complaint, it sends a message and conveys a certain tone. This type of communication might be received in different ways, for example, one might read it and interpret your intentions are to take down SPARK. There are a lot of ways this type of communication can be received. Overall, it does not come across as assuming positive intentions.

your point asking the compensation question...you would never do Sara's job for \$70k" before moving onto that my questions on Spark costs are misguided, that she has seen lots of nonprofits and "there isn't a dollar to take out of that organization" before finishing with "I have seen your type before. You are just this wealthy family that is going to come in and ask questions and blow up Spark and then move your kids to private school and leave the rest of us with the aftermath." Stephen had already spent months asking for information and advocating for changes. This was the context that led us to write the formal and stern letter. It was a fork in the road; it was clear trying to get more information and advocate for change in a friendly and casual manner was going nowhere so we either needed to give up the cause or write a letter and present data that would compel engagement. We care a lot about the kids and the community, so here we are today.

Schmautz (to Marotto and Kirk): I think it is fair to say that the letter has elicited a lot of emotions for the people at Spark. People can see red as they are processing. There is a lot of data in there but it also can be upsetting for people that are involved and care. And over time the processing will shift board members from how the letter makes them feel to the data in the letter and the change that is needed. It just takes time. And different people are in different places on that journey. I hope you find today's conversation with Brett and me to be more grounded and less emotional.

Kirk (to Geithman and Schmautz): Of course. And it is what it is. I care a lot more about doing what is right for the kids than if parents at pickup will be nice to me. I am simply providing context for why the letter was written as is. We still care, and there are a number of issues that still need to be addressed.

Geithman (to Kirk and Marotto): So from here let's facilitate getting you both to engage with the Spark board to try to improve the efficiency and transparency. And I did want to mention as well that the letter had a question about the amount of money that was granted from Spark to the district in the fiscal year ending June '22. The tax filing said ~\$900k and the website said \$1.2M. The difference was that the district had invoiced Spark for the other ~\$300k in the second week of June but Spark didn't pay the monies to the district until August. So the form 990 is on a cash-basis, and the cash didn't go out until August so the form 990 didn't include that ~\$300k to the school district as a grant for that fiscal year. So the website was wrong but it can be awkward for the website to speak to only \$900k being donated in that year and then whatever is normal for the next year plus another \$300k that came in in August when they are talking about how many teachers they funded for the next school year. It is easier for people to think about when it is smoothed out.

Kirk (to Geithman and Schmautz): Ok, thanks for the information. The letter also called out that the website and the form 990 had operating costs that were like \$80k+ higher than the form 990. Do you have any information on that?

Schmautz (to Marotto and Kirk): We don't. That is something we need to look into and get back to you on.

Kirk (to Geithman and Schmautz): Brett, we started on this earlier when you were addressing Stephen's question on what issues if as alleged are true you see in what is presented in the letter. One we haven't talked about yet that I think is important is the issue of Mrs. Ryba stating her compensation to be zero in the last two fiscal years filings. Do you think this is a problem?

Geithman (to Kirk and Marotto): Yes, and an amended form 990 will be filed. That was a misstatement and in not disclosing her compensation the past two years she did not follow best practices. But I would point out she was previously disclosing her compensation before the last two years' filings.

Kirk (to Geithman and Schmautz): It is not about mistakes...we all make them...and if we were talking about some complex accounting concept and formula like revenue recognition for a subscription business being the source of the error I would be inclined to just try to get the right number reported and move on. But she signed a federal filing and attested under penalty of perjury that she had reviewed it, it was complete and true or



Brett Geithman
3:17 PM Jun 14

I didn't say the website was wrong. The website does indicate how much SPARK donated to support the programs for that school year. It is a technicality of when we received the reimbursement - it was after July 1 so it had to be recorded on their 990 in the following fiscal year.



Brett Geithman
3:18 PM Jun 14

This is something we can look into when we have the joint meeting with SPARK.



Brett Geithman
3:19 PM Jun 14

revise: That was a misstatement and her compensation was filed in a different manner over the past two years, but will be corrected with the amendment.

whatever the language is... and put her compensation down as zero. And when I asked her over email she also resisted disclosing that compensation figure in multiple replies. She could be seen to have a commercial interest in not disclosing how much she is being paid... maybe the community wouldn't like it and would push back. That isn't a mistake where she didn't know she was being paid. It looks like she treated an IRS filing requirement as an unwelcome suggestion... one that could be declined. It isn't an honest mistake, she did it in two years' filings, and furthermore filling out an IRS form incorrectly on purpose puts the organization at risk. And this happened in the context of rapid salary growth. (To Brett and Eric), do you think this was a mistake on accident or on purpose? Have you asked her to explain this to you?

Schmautz (to Marotto and Kirk): We haven't asked her about this yet. It is a mistake. (long pause) It is hard to say with certainty if it was done on accident or purpose. It is something that needs to be followed up on.

Kirk (to Geithman and Schmautz): Thanks. I think her intent here matters a lot. If she deliberately misstated this figure because she didn't want to disclose it, then while we can talk about improving transparency and creating an efficiency target we first need to fix the foundation. Trust here is paramount and I don't know what those things can accomplish if we have someone at the helm that doesn't believe that even the IRS legal disclosure requirements must be followed and apply to her. While I do think there is opportunity to improve efficiency and governance and transparency, I just think it all has to start with each of us having absolute trust in the person entrusted with running this organization. There can be no question around that person's intentions or desire to do things the right way. Otherwise, we are stuck endlessly worrying about what else could be done that isn't in the kids' and the district's best interest and that isn't a dynamic where people, I can say with certainty for myself as a donor at least, would feel comfortable giving to.

Geithman (to Kirk and Marotto): We completely agree. Trust is incredibly important.

Marotto (to Geithman): With respect to funds in Spark's custody, where are they kept? In what types of accounts? What types of securities if any are the invested in, or are they all kept in cash? Who has the ability to transfer money out of these accounts?

Schmautz (to Marotto and Kirk): I believe the funds are held in an FDIC insured bank account. The Treasurer and one other board member have authority to move money. We will follow up with the confirmed details.

[Parties thank each other for taking the time, agree that we have shared priorities to do what is best for the kids and minimize district expenses not relating to the kids and seek to work together constructively this summer. Meeting adjourns.]



Brett Geithman
3:21 PM Jun 14

revise (this is not accurate): We have asked her about this. It was the differences in how the forms were filed under two different volunteers. It is being revised.



Brett Geithman
3:22 PM Jun 14

revise: we completely agree that trust is incredibly important.



Brett Geithman
3:23 PM Jun 14

this can be addressed during our joint meeting

Kirk, Gorovitz (Spark Lawyer) and Spark Board Email Correspondence



Matt Kirk

Communications regarding SPARK

Matt Kirk

Thu, Sep 14, 2023 at 4:44 PM

To: Jon Weinberg

Kristina Neal

Hi Spark Voting Directors,

Given that the Board of Directors bears the fiduciary responsibility to oversee the operations of Spark in an honest and legal manner, I feel compelled to bring this matter to your attention.

As you are all well aware, Ms. Ryba lied about her compensation, stating it to be zero, in the Form 990 that she reviewed and signed for the 12 months ending June 30, 2021. I have sought the correct compensation figure since I identified this misstatement to Ms. Ryba over email and asked for the accurate figure on May 23, 2023. It had been 113 days since that request for information that Spark was always required by law to provide when I received an email from Eric Gorovitz that seemed to finally provide this very information last night.

In this email, he writes "in the interest of transparency, we have been authorized to disclose that Sara Ryba's compensation for the 2020 calendar year was \$95,723. We understand that SPARK's outside accountants inadvertently omitted this amount from Part VII of Form 990 for the tax year ending 6/30/2021."

While this data point could very well be accurate, the \$95,723 figure happens to be the exact same figure that was disclosed for Ms. Ryba's compensation in the prior fiscal year (12 months ending June 30, 2020). Ms. Ryba's stated compensation (except for when she lied and said it was zero) has never been the exact same figure for two years in a row, so it would be anomalous.

Instructions for Form 990 (2019)

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

(A) Name and title	(B) Average hours per week (do not check more than one box, unless person is both an officer and a director/trustee)	(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 (do not include NISC)	(E) Reportable compensation from related organizations (do not include NISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) SARA RYBA Executive Dir.	40.00	X	\$95,723	0	0
(2) CAROLINE DEARLE Secretary	0.00		0	0	0
(3) ERIN CHEN Vice President	2.00	X	0	0	0
(4) COURT ROBERTS Vice President	2.00	X	0	0	0
(5) MARCO RING Executive Dir.	40.00	X	0	0	0
(6) KRISTINA WILSON Vice President	2.00	X	0	0	0
(7) MICHAEL RYBA Vice President	2.00	X	0	0	0
(8) JON WINTERBORN Vice President	2.00	X	0	0	0
(9) JESSICA RYBA Vice President	2.00	X	0	0	0
(10) JONATHAN RYBA Vice President	2.00	X	0	0	0
(11) DANIELA RYBA Vice President	2.00	X	0	0	0

Instructions for Form 990 (2019)

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

(A) Name and title	(B) Average hours per week (do not check more than one box, unless person is both an officer and a director/trustee)	(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 (do not include NISC)	(E) Reportable compensation from related organizations (do not include NISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) CAROLINE DEARLE Secretary	0.00		0	0	0
(2) JANE RYBA Vice President	2.00	X	0	0	0
(3) COURT ROBERTS Vice President	2.00	X	0	0	0
(4) MARCO RING Executive Dir.	40.00	X	0	0	0
(5) KRISTINA WILSON Vice President	2.00	X	0	0	0
(6) JON WINTERBORN Vice President	2.00	X	0	0	0
(7) MICHAEL RYBA Vice President	2.00	X	0	0	0
(8) JONATHAN RYBA Vice President	2.00	X	0	0	0
(9) DANIELA RYBA Vice President	2.00	X	0	0	0

I have asked Mr. Gorovitz to confirm the accuracy of the data point for the discussed time period, but despite having much to say last night in our exchange of emails, he has as of yet been unresponsive on this matter. I call on you as the board members to promptly seek to confirm to me the accuracy of this figure for the stated time period or immediately issue a correction. This disclosure is particularly sensitive as there has already been a history of dishonesty around it.

As it relates to Mr. Gorovitz, I continue to believe he is clearly conflicted, focused on inventing scenarios of stretched plausible deniability instead of seeking the truth, and incapable of representing the independent directors in a real investigation into the legality of Spark's past actions at the helm of Ms. Ryba, amongst other issues. In addition, it is crucial that the counsel you hire to represent the organization reflects the same standards of integrity and legality that are expected of a nonprofit entity. If Mr. Gorovitz intentionally provided inaccurate and misleading information in response to my information request, the directors of Spark should immediately cause all ties with him and his firm to be severed.

And of course if anyone wants to chat on my concerns or the path ahead, I remain available to discuss.

Thanks,
Matt

----- Forwarded message -----
From: Matt Kirk
Date: Thu, Sep 14, 2023 at 12:38 PM
Subject: Re: Communications regarding SPARK
To: Eric K. Gorovitz <egorovitz@adlercolvin.com>
Cc: Marianne Tassone <mtassone@adlercolvin.com>

Hi,

Following up here to close loop.

Here is a link to the 2019 990 where Ms. Ryba's compensation is disclosed as \$95,723.

https://projects.propublica.org/nonprofits/display_990/942934350/05_2021_prefixes_94-95%2F942934350_202006_990_2021052018155717

Below you have indicated she made the exact same amount for the following fiscal year (2020) where the filed Form 990 incorrectly stated her compensation as zero, correct? Please confirm or clarify.

Thanks,
Matt

On Wed, Sep 13, 2023 at 11:20 PM Matt Kirk <[REDACTED]> wrote:

Hi Eric,

Can you confirm your disclosure below regarding Ms. Ryba's compensation of \$95,723 is for the 12 months ending June 30, 2021, and what the form 990 for that period should have indicated on Part VIII of the filing for Ms. Ryba's compensation? You stated it was for calendar year, which would seem to be a different time period than what the 990 covers.

I noticed this figure happened to also be her compensation in the prior fiscal year (12 months ending June 30, 2020). Perhaps a coincidence.

- Matt

On Wed, Sep 13, 2023 at 4:21 PM Eric K. Gorovitz <egorovitz@adlercolvin.com> wrote:

Mr. Kirk,

We are aware that despite our prior email advising you to direct all SPARK communications to us, the receipt of which you acknowledged, you have continued to reach out directly to SPARK's Board of Directors and other personnel. Your continued contact with them is causing a significant and unnecessary distraction for the organization and is counterproductive to your stated interest in ensuring that SPARK operates in an efficient manner and in the best interest of the students of the Larkspur-Corte Madera School District. Once again, we ask that you direct your communications to us, and remind you that for the time being, you should not expect to receive responses from SPARK personnel if you fail to honor this request.

Turning to the substantive assertions and accusations in your email dated September 11, 2023, we wish to clarify your right to certain SPARK documents. The only documents you are legally entitled to receive within 30 days of a written request are (1) SPARK's original Form 1023 (Tax Exempt Application) and all materials that were submitted to the IRS as part of the Form 1023 as filed, and (2) SPARK's Form 990s (Annual Information Return) that were filed within the past three years from the date of your written request. SPARK no longer has in its possession a copy of the original Form 1023 or accompanying documentation, as the organization was incorporated and obtained 501(c)(3) tax-exemption over 40 years ago. Although it has no legal obligation to do so, as a courtesy to you, SPARK has requested a copy of the Form 1023 and accompanying documentation from the IRS, and has indicated that it will send you a copy once it receives it from the IRS. You have already received copies of all of SPARK's annual returns that are subject to disclosure.

There are no other relevant disclosure requirements applicable to SPARK. In particular, and contrary to your repeated assertion, SPARK is not legally required to provide its current bylaws, internal policies, compensation information regarding its employees (beyond the information that is actually reported on the as-filed Form 990s), historical financial statements or related documents, or the meeting minutes from Board of Directors meetings. (If you disagree with this statement, please direct us to the source of your belief to the contrary.)

Nonetheless, in the interest of transparency, we have been authorized to disclose that Sara Ryba's compensation for the 2020 calendar year was \$95,723. We understand that SPARK's outside accountants inadvertently omitted this amount from Part VII of Form 990 for the tax year ending 6/30/2021. As you can now see, it is consistent with the reasonable compensation she has received in all other recent years.

In another gesture of transparency, we can share that SPARK is currently working with its tax accountants to review certain prior year returns. If, as a result of this analysis, SPARK ultimately determines that amendment is appropriate, it will file amended returns.

As we have now repeatedly requested, if you have any further questions or comments related to SPARK, please direct them to us.

Eric Gorovitz (he/him/his)

Adler & Colvin

135 Main Street, 20th Floor

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Blog: [A&C Nonprofit News](#)

Web: <http://www.adlercolvin.com>

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Marotto & Kirk Email Correspondence to Spark
Board on PPP Loans and Ryba Missing
Compensation Disclosure



Matt Kirk [REDACTED]

Unanswered Question from Coffee Chat - PPP Loans

Matt Kirk [REDACTED]

Sat, Sep 16, 2023 at 8:27 AM

To: Stephen Marotto [REDACTED]

Cc: [REDACTED], Kristina Neal [REDACTED]
[REDACTED]

Thanks for raising this Stephen. This ties directly to my question on what Ms. Ryba's compensation was for the 12 months ending June 30, 2021. Her compensation started to incorrectly be stated as zero around the time these loans were taken out.

Mr. Gorovitz told me over email her compensation for 2020 (12 months ending 6/30/21) was \$95,723. I wrote a subsequent response to him and request to you to confirm that figure is for fiscal year ending 6/30/21 as that is exactly the same figure as her reported compensation in the prior fiscal year as reported on the form 990. I have yet to receive a response, but again urge you to please find out the correct figure and disclose it. And to ensure that compensation figures on Ms. Ryba's W-2 and / or 1099 filings are consistent with the compensation figures that are being disclosed to me as what should have been stated as her compensation for the Form 990s where she initially stated her compensation as zero when filed. These disclosures are legally required, and also vital to maintaining the community's trust. There is no reason to withhold this information from the public.

I have also reviewed the form 990s. There is no indication of a loan outstanding on the balance sheet for the applicable years nor of government grants (how the cash proceeds should have been classified upon the loans being forgiven).

Thank you for your prompt attention to this matter.

Best,
Matt

On Fri, Sep 15, 2023 at 11:13 AM Stephen Marotto [REDACTED] wrote:

Hi Spark Board:

I appreciate your time today in the Coffee Chat, and moreover all of your efforts in improving our schools.

There is an unanswered question which I posed in today's meeting, which was regarding reporting of forgiven PPP loans. There were two PPP loans forgiven according to [propublica.org](https://projects.propublica.org/coronavirus/bailouts/search?q=larkspur+corte+madera+schools+foundation&v=3). However, it was not apparent that those forgiven loans were ever reported on Spark's 990 filings. Perhaps I have misread filings, or perhaps those loans were paid back and the source cited is incorrect. Either way, I kindly ask you to please respond to my question: Were those forgiven PPP loans reported on the respective 990 forms? If not, why not? And where did the money end up?

<https://projects.propublica.org/coronavirus/bailouts/search?q=larkspur+corte+madera+schools+foundation&v=3>

Thank you, and I look forward to more productive conversations as we move forward together.

Best regards,
Stephen Marotto

8.22.23 - Geithman Forwarding of Bylaws Request

SPARK Board**Matt Kirk** [REDACTED]

Tue, Aug 22, 2023 at 10:38 AM

To: Brett Geithman <bgeithman@lcmsschools.org>

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

8.22.23 - Geithman Forwarding of Historical
Salary Request

SPARK Board

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

Tue, Aug 22, 2023 at 10:41 AM

Hi Brett,

Here is the second email chain I promised to send over from my previous email. This is my correspondence with Sara that sought more information on compensation history at Spark and has gone largely unanswered.

Best,
Matt

----- Forwarded message -----
From: Matt Kirk
Date: Thu, May 25, 2023 at 7:54 AM
Subject: Re: SPARK Board
To: Sara Ryba <sryba@sparkschools.org>

Hi Sara,

Thanks for the surprise phone call yesterday. Appreciate your efforts to touch base, and note your message that you are busy trying to raise more money in the year-end push.

That noted, I appreciate your willingness to assist in addressing my standard operational due diligence requests. The goal is of course to walk away with greater conviction and confidence in continuing to significantly invest in our community through Spark!

Given the need to revise the form 990 for 2022, can you please provide me a copy of the latest version for my records?

I also noted there appears to be a similar omission in reporting your compensation for the 990 for fiscal year ending June 2021. Can you advise if you intend to also file an amended 990 for that period as well? If so, can you also send over that amended filing?

Thanks,
Matt

On Wed, May 24, 2023 at 1:16 PM Matt Kirk wrote:
Got it, thanks. Can you also provide the compensation information for each year from 2015 to 2021?

On Wed, May 24, 2023 at 1:04 PM Sara Ryba <sryba@sparkschools.org> wrote:
It's a required payroll/workers contribution by employers. By definition:

Extended Illness Bank (EIB) is designed to provide income for employees in the event of an employee's own serious illness or injury that prevents the employee from working. All Full and Part Time employees budgeted at least 40 hours per pay period are participants in the EIB program.

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

On May 24, 2023, at 12:59 PM, Matt Kirk wrote:

Thanks Sara. What is EIB?

On Wed, May 24, 2023 at 12:21 PM Sara Ryba <sryba@sparkschools.org> wrote:
Matt,

Matt,

We are not in any way required to share this information but I have no problem doing so. Compensation was as follows (again, payroll only, no benefits are offered or received for these year-round positions):

- Executive Director - \$99,930
- Operations Director - \$26,880
- Bookkeeper/Operations Asst - \$31,575
- Marketing Director - \$43,420

For the balance of roughly \$31k that you are referring to my quick glance shows that it goes towards almost entirely workers comp costs, payroll taxes and EIB. If you are looking for more specifics, I would need to put you in touch with our treasurer, Ben Roberts.

I have also had our accountant update the 990 with my salary for full transparency. I was under the impression it was included so thank you for noticing that so we could make the change. The other staff members are not officers so they are not listed on the 990.

Sara

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

On May 24, 2023, at 9:55 AM, Matt Kirk wrote:

Thank you.

To the extent that it is required disclosure or you are able to share, what is the compensation by employee for the 12 months ending 6/30/22?

And what is the difference between the \$201.8k mentioned here vs. the \$231.9k (SALARIES, OTHER COMPEN., EMP. BENEFITS) on p. 2 of the pdf you sent?

On Wed, May 24, 2023 at 9:41 AM Sara Ryba <sryba@sparkschools.org> wrote:

For the fiscal year 2021-2022 we had four employees. I am full time and then we have a part time Operations Director, a Bookkeeper/Operations Assistant and a Marketing Director. All staff are W2 employees and total compensation was \$201,803. For the current FY these expenses should remain roughly the same as only modest increases were given and a new Marketing Director with less experience was hired resulting in a small cost savings for that position.

On an as-needed basis we will also pay contractors under a 1099 for marketing design elements, website/technical support and special projects. We also have accounting fees/tax preparation costs.

I'll update you further when I hear back from our accountants unless there are other questions I can answer.

Best,
Sara

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

On May 24, 2023, at 8:38 AM, Matt Kirk [REDACTED] wrote:

Ok, in the meantime...who does the organization pay and broadly how much per year?

On Wed, May 24, 2023 at 7:28 AM Sara Ryba <sryba@sparkschools.org> wrote:

Matt,

That's a great question and I'm not sure exactly how the accountants show that in our returns. I'll push the question to them and get back to you when I have more information.

Best,
Sara

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

On May 23, 2023, at 4:55 PM, Matt Kirk [REDACTED] wrote:

Got it, thanks Sara.

A quick question from me as I am trying to better get up to speed:

Can you please provide a schedule of who is receiving the SALARIES, OTHER COMPEN., EMP. BENEFITS expense items? I would have thought you would be paid as a full-time employee but it seems your compensation is zero unless I am misunderstanding the form 990, so I am a bit confused in reading this where this money is then going.

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?

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sryba@sparkschools.org
(415) 302-7503

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

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Thanks,
Matt

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

Hi Matt,

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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.lcmsschools.org

bgeithman@lcmsschools.org

From: Matt Kirk
[REDACTED]

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

To: Brett Geithman
<bgeithman@lcmsschools.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

8.30.23 - Kirk Request to Carroll For Assistance

LCMSD and Spark Concerns

Matt Kirk [REDACTED]
 To: superintendentsoffice@marinschools.org
 Bcc: Matt Kirk [REDACTED]

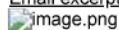
Wed, Aug 30, 2023 at 2:10 PM

Hi John,

I am reaching out to you as a concerned parent and donor in the Larkspur Corte Madera School District and seek your assistance.

Earlier this year I became aware that the District's nonprofit entity, Spark, had serious issues. Far too much of the money was being diverted towards executive compensation, to the direct detriment of the intended beneficiaries (the kids). Additionally, the Spark executive director Sara Ryba appears to have intentionally obfuscated her very high compensation levels and rapid compensation growth by misreporting these figures on Spark's federal tax filings as zero, which I of course believe she knew to not be true. She signed these federal tax filings, and as such made these misstatements while also attesting under penalty of perjury that she believed the information to be complete and true. This wouldn't be illegal if it was unintentional, but I do not believe this was an honest mistake. When I reached out to request her true compensation after asking how it could be possible that the entity had such high group compensation but the executive director was a volunteer, she was elusive (see below) and refused to directly disclose her compensation. In fact, I asked over email in May '23 for her to disclose her true compensation levels, and it is now almost 100 days later and she still refuses to provide that information. She has a commercial interest in obscuring this information as the very high levels of compensation could draw increased scrutiny from donors and the community at large. Furthermore, if this was an honest mistake, she would have sought to quickly provide the correct information when I requested it and voluntarily fix the misstatements. But she didn't.

Email excerpt between Matt Kirk and Sara Ryba (I have forwarded the entire chain to Dr. Geithman for his records).



Additionally, in late May I requested that Spark provide the components of its Form 1023 filing that it had available (including its bylaws), as required by law. I cite the IRS website on the matter in the chain forwarded below in my correspondence to Dr. Geithman.

Despite this being the law and the IRS indicating responses should be provided within 30 days of a written request, I still have not received any responsive materials. I have notified Dr. Geithman of this as well, but while he is aware that Spark continues to illegally refuse to provide the required information that I have requested, he has done nothing so far to remedy the situation (see forwarded email below, and his response to my and Mr. Marotto's initial letter re: Spark, which is attached). Rather, he has been apathetic to the presence of these serious issues in his district and dismissive towards any claims that they need to be addressed. Furthermore, in a meeting this summer, he inaccurately characterized Mrs. Ryba's disclosure of her compensation being zero on Spark's federal tax filings not as financial fraud (which it actually is if intentional) but rather as simply "not following best practices." This concerns me.

Transparency is paramount for the community to trust the District and the nonprofit entity that solicits donations on its behalf, and Spark is failing the community and district it represents on that measure. I have attached a letter I sent to Dr. Geithman that outlines this and other concerns in more detail, as well as his response that makes no substantive commitment to investigate or address the identified issues. Rather, he specifically declines to investigate any of the issues identified. While I am told that Spark has now filed amended Form 990s to correct past misstatements, Spark and Dr. Geithman continue to keep me in the dark and have both refused to provide me these filings as of yet. Dr. Geithman has also refused to even identify who is the chairperson of the Spark board to me so that I may seek an audience to discuss my concerns. An initial PRA response earlier this summer from him included incorrect financial figures regarding the dates and amounts that Spark has in fact remitted to the district, where the inaccuracies had the effect of more closely corroborating a marketing claim made on the Spark website that I had identified as inaccurate.

I understand Dr. Geithman and Mrs. Ryba to be friends. I worry his actions thus far have reflected a loyalty to that friendship in lieu of an objective and impartial assessment as the Superintendent of what has gone wrong at Spark, and what changes are needed to make it right and ensure it doesn't happen again. He has been quick to point out that Spark is not under his jurisdiction given it is a separate legal entity, but it is a distinction without a difference. While legally separate entities, the two are inextricably linked and Spark's credibility and cause are directly derived from the Larkspur-Corte Madera School District and his continued endorsement as the Superintendent. He continues to actively endorse Spark while knowing it is operating in violation of the law, with a community coffee chat alongside Mrs. Ryba scheduled for next month.

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. There are also real questions around the level of entertainment expenses being borne by Spark. It is certainly anomalous when benchmarked to peer entities.

Simply said: The kids end up being the real losers in all this, but they are defenseless and deserve better. It is my hope that today's letter to you in private provides enough motivation to effect change while also minimizing any lasting reputational risk to Spark. While the actions of its employees are deeply disappointing, Spark's mission still very much matters.

I would very much appreciate any assistance you can provide on the matter, and am available to discuss.

Best,
 Matt Kirk

Begin forwarded message:

----- Forwarded message -----
 From: Matt Kirk [REDACTED]
 Date: Mon, Aug 28, 2023 at 5:49 PM
 Subject: Re: SPARK Board
 To: Brett Geithman <bgeithman@lcmschools.org>

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

bgeithman@lcmschools.org

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

Hi Brett,

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

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

2 attachments



Spark_Letter.pdf

7835K



Kirk and Marotto Complaint Response Regarding the SPARK Foundation.pdf

324K

8.30.23 - Ryba Provides Bylaws and Tax Returns
to Kirk

Document Request

Sara Ryba <sryba@sparkschools.org>

Wed, Aug 30, 2023 at 7:31 PM

To: Matt Kirk [REDACTED]

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
sryba@sparkschools.org
(415) 302-7503

4 attachments



SPARK 2019 Tax Return.pdf
987K



SPARK 2020 Tax Return.pdf
1116K



SPARK 2021 Tax Return.pdf
1016K



SPARK Bylaws 2014.pdf
150K

8.31.23 - Kirk and Geithman Correspondence

SPARK Board

Matt Kirk

Thu, Aug 31, 2023 at 12:57 PM

To: Brett Geithman <bgeithman@lcmsschools.org>

Cc: superintendent@marinschools.org

Bcc: Matt Kirk

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

415.927.6960 x3202

#WEareLCMSD

www.lcmschools.org

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

8.31.23 - Kirk Response to Ryba Geithman and
Carroll



Matt Kirk [REDACTED]

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

1a 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 hourly rate (List any hours for related organizations below defined 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	Trustee	Key employee	Highest compensated employee	Former			
(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
sryba@sparkschools.org
(415) 302-7503

9.8.23 - Geithman PRA Action Request and Kirk Response



Matt Kirk [REDACTED]

Follow-up

Matt Kirk [REDACTED]

Fri, Sep 8, 2023 at 5:04 PM

To: Brett Geithman <bgeithman@lcmschools.org>

Hi Brett,

What was her 2020 compensation? I haven't seen that. Was it provided?

Also, I did not say I would drop or narrow PRAs just because information that was legally required to be made public has now (in part) been sent to me. I remain very concerned that Spark is being operated without regard for the law, amongst other things, and that, as of yet, you have shown zero interest in helping rectify the situation in any substantive manner.

I would consider your request to drop or narrow PRAs once the issues I have identified at Spark have been appropriately addressed.

Thanks,
Matt

On Fri, Sep 8, 2023 at 3:31 PM Brett Geithman <bgeithman@lcmschools.org> wrote:

Hi Matt,

I wanted to follow-up on our August 22, 2023 conversation. You stated that if SPARK were to provide Sara Ryba's salary, 990's, and by-laws you would agree to schedule a meeting with SPARK facilitated by Eric Schmautz and I. In addition, you stated that you would narrow the scope and/or drop your remaining PRA requests.

You received the requested items last week. Please let me know when are some good dates/times for the SPARK meeting, as well as what can be narrowed or dropped from your PRAs.

Thanks,

Dr. Brett Geithman

Superintendent

he/him/his

Larkspur-Corte Madera School District

230 Doherty Drive, Larkspur, CA 94939

415.927.6960 x3202

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www.lcmschools.org

bgeithman@lcmschools.org

6.27.23 - Kirk Request for District Cash Receipts Chain



Matt Kirk [REDACTED]

Meeting Follow-Up

Matt Kirk [REDACTED]

Tue, Jun 27, 2023 at 7:34 AM

To: Brett Geithman <bgeithman@lcmschools.org>

Cc: Eric Schmautz <eschmautz@lcmschools.org>, Stephen Marotto [REDACTED]

Hi Brett,

Please confirm receipt.

It has been well over 10 days since this request was originally made on June 14.

While you did provide an initial timeframe for completion, you did not send over the information requested and as such have yet to complete the request.

I am again following up here. Can you provide a status update and updated estimated timeframe for completion of the request?

Same Request:

Can you please send over the dates that funds were received by the district (hit bank account) from Spark as well as the amounts received for these five years?

Note: This should all tie to bank account statements.

Thanks,
Matt

On Thu, Jun 22, 2023 at 11:07 AM Matt Kirk [REDACTED] wrote:

Hi Brett,

Following up here, and wanted to ensure we are on the same page. The data you sent over does not fulfill my PRA request, as it does not appear to be the history of grants from Spark to the school district broken out by the dates that funds were received by the district (hit bank account) from Spark as well as the amounts received for the past five years.

Given the importance of ensuring accurate and transparent information, I kindly request clarification and the provision of the correct records in response to my original request. Additionally, I would appreciate any insights into the reason for the discrepancies, as it is essential for me to have a complete and accurate understanding of the matter.

I understand that oversights can occur, and I believe it is in our shared interest to address this matter promptly and transparently. I am confident that your office shares the commitment to upholding the principles of openness and accountability.

I kindly request that you provide the corrected information or records by the end of this week.

Best,
Matt

On Mon, Jun 19, 2023 at 3:57 PM Matt Kirk [REDACTED] wrote:

Thanks for the reply but I don't understand.

I am looking for the date that each of these grants listed here were wired to the district or a check was deposited from Spark by the district. Were funds remitted via check or wire?

This should all tie to bank account statements. Is that what you provided here or was it something different? If different, what is the definition of each column in the attached?

And if this is indeed cash remittances, why does the grant amount for Spark from form 990 not tie to this data for the 12 months ending 6/30/22?

On Mon, Jun 19, 2023 at 11:34 PM Brett Geithman <bgeithman@lcmschools.org> wrote:

Hi Matt,

The report is directly from our financial system so it would be the date it "hit" our account.

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: Friday, June 16, 2023 at 5:01 PM
To: Brett Geithman <bgeithman@lcmschools.org>
Cc: Eric Schmautz <eschmautz@lcmschools.org>, Stephen Marotto [REDACTED]
Subject: Re: Meeting Follow-Up

Received, thank you.

Is the date listed here the date funds were invoiced by the district to Spark or the date funds were received?

On Fri, Jun 16, 2023 at 10:09 PM Brett Geithman <bgeithman@lcmschools.org> wrote:

Hi Matt,

Attached are the deposits you requested.

Thanks,

Dr. Brett Geithman

Superintendent

he/him/his

Larkspur-Corte Madera School District

230 Doherty Drive, Larkspur, CA 94939

415.927.6960 x3202

www.lcmschools.org

bgeithman@lcmschools.org

On Wed, Jun 14, 2023 at 12:00 PM Matt Kirk [REDACTED] wrote:

Thanks.

Can you please send over as well the dates that funds were received by the district (hit bank account) from Spark as well as the amounts received for these five years?

On Wed, Jun 14, 2023 at 11:34 AM Brett Geithman <bgeithman@lcmschools.org> wrote:

Hi Matt and Stephen,

As part 1 of 2 to our meeting follow-up, here is the SPARK Board Member List and attached are the invoices for the past five years. Part 2 will include my formal response to your complaint.

Thanks for a productive meeting. I believe we have a good action plan for moving forward.

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

Geithman Response 1 - 2018-2023 SPARK
DEPOSITS

Account classifications selected										Field ranges selected		
	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	FI	RANGE
	-----										-----	
1.	??	-9231	-0	-8699	.00	-????	-????	-???	-???	-???		
2.	-		-	-	.	-	-	-	-	-		
3.	-		-	-	.	-	-	-	-	-		
4.	-		-	-	.	-	-	-	-	-		
5.	-		-	-	.	-	-	-	-	-		
6.	-		-	-	.	-	-	-	-	-		
7.	-		-	-	.	-	-	-	-	-		
8.	-		-	-	.	-	-	-	-	-		
9.	-		-	-	.	-	-	-	-	-		
10.	-		-	-	.	-	-	-	-	-		

Sort / Rollup on : FUND
 Restricted Fld Nbr : 02 RESOURCE
 Separation Option : No Separation of Restricted and UnRestricted
 Extraction Type : Restricted and UnRestricted
 GL Transactions : Approved Only
 Account Description: Not Shown
 Detail line format : 1 Line(s) per detail
 Report prepared : 06/15/2023 12:33:03

FUND :01 GENERAL FUND

DATE	REFERENCE	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	TRANS	DESC	VENDOR WARRANT	DEBIT	CREDIT
8699	ALL OTHER LOCAL REVENUES															
	BALANCE FORWARD 07/01/2018														0.00	0.00
11/29/18	DC-190020	01-9231-0-8699.00-0000-0000-000-810-000											SPARK INV. 17 #5647		0.00	337,662.34
01/18/19	DC-190034	01-9231-0-8699.00-0000-0000-000-810-000											INV. 36, 2nd Quarter #5657		0.00	357,451.33
04/29/19	DC-190102	01-9231-0-8699.00-0000-0000-000-810-000											SPARK INV. CK. 5659		0.00	312,015.79
06/30/19	ER-190019	01-9231-0-8699.00-0000-0000-000-810-000											SPARK QTR. 4 BILL INV. 93		0.00	342,808.22
11/22/19	DC-200030	01-9231-0-8699.00-0000-0000-000-810-000											SPARK QUARTER 1 PAYMENT		0.00	353,936.35
01/31/20	DC-200057	01-9231-0-8699.00-0000-0000-000-810-000											SPARK QUARTER 2 INVOICE CK.#10		0.00	328,344.78
05/18/20	DC-200128	01-9231-0-8699.00-0000-0000-000-810-000											SPARK 19-20 Q3 #1004		0.00	361,505.09
06/30/20	ER-200012	01-9231-0-8699.00-0000-0000-000-810-000											AR 19-20 SPARK (9231)		0.00	353,093.19
11/10/20	DC-210039	01-9231-0-8699.00-0000-0000-000-810-000											SPARK 2020-21 QUARTER 1 #1007		0.00	302,861.20
01/08/21	DC-210059	01-9231-0-8699.00-0000-0000-310-810-000											PROJECT LEAD THE WAY #38006		0.00	57.77
01/08/21	DC-210059	01-9231-0-8699.00-0000-0000-000-810-000											SPARK 2020 Q2 #1008		0.00	281,905.11
04/15/21	DC-210125	01-9231-0-8699.00-0000-0000-000-810-000											2020-2021 QUARTER 3 #1013		0.00	284,337.54
06/30/21	ER-210002	01-9231-0-8699.00-0000-0000-000-810-000											SPARK 2021, FINAL		0.00	292,654.00
12/15/21	DC-220049	01-9231-0-8699.00-0000-0000-000-810-000											2021-22 QUARTER 1 #1012		0.00	297,954.32
03/03/22	DC-220085	01-9231-0-8699.00-0000-0000-000-810-000											SPARK Q2, INV. 22 #1017		0.00	303,135.23
05/06/22	DC-220106	01-9231-0-8699.00-0000-0000-000-810-000											Q3 INVOICE #1021		0.00	294,359.10
06/30/22	ER-220015	01-9231-0-8699.00-0000-0000-000-810-000											SPARK FINAL 21-22 INV. 45		0.00	306,657.69
11/08/22	DC-230023	01-9231-0-8699.00-0000-0000-000-810-000											SPARK QUARTER 1 #1024		0.00	316,533.51
03/03/23	DC-230069	01-9231-0-8699.00-0000-0000-000-810-000											SPARK Q2 #1019		0.00	309,631.01
05/24/23	DC-230090	01-9231-0-8699.00-0000-0000-000-810-000											SPARK Q3 INVOICE CK. 1020		0.00	309,239.27
	TOTAL ACTIVITY														0.00	6,046,142.84
	ENDING BALANCE 06/30/2023															6,046,142.84
FUND	: 01	TOTALS (INCOME)													0.00	6,046,142.84
		TOTALS (INCOME BALANCE)														6,046,142.84

FUND :01 GENERAL FUND

DATE	REFERENCE	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	TRANS	DESC	VENDOR WARRANT	DEBIT	CREDIT

TOTAL ASSETS		(	9000	-	9499	)									0.00	0.00
TOTAL LIABILITIES		(	9500	-	9699	)									0.00	0.00
TOTAL FUND BALANCE		(	9700	-	9759	)	(	9760	-	9799	)				0.00	0.00
ESTIMATED INCOME		(	9810	)											0.00	0.00
ESTIMATED EXPENSE		(	9820	)											0.00	0.00
TOTAL INCOME		(	8000	-	8999	)	(	9840	)						0.00	6,046,142.84
TOTAL EXPENSES		(	1000	-	7999	)	(	9850	)						0.00	0.00

Response 2 - 2018-2023 SPARK DEPOSITS



**LARKSPUR-
CORTE MADERA
SCHOOL DISTRICT**

Board of Trustees: Beth Blair, Natalie Medved,
Amir Movafaghi, Eric Schmautz, Annie Sherman
Superintendent: Brett Geithman, Ed.D.

230 Doherty Drive, Larkspur, CA 94939
(415) 927-6960
www.lcmschools.org

June 27, 2023

VIA EMAIL ONLY

Matt Kirk
[REDACTED]

Re: Larkspur-Corte Madera School District's Determination re June 14, 2023 Public Records Act Request

Dear Mr. Kirk:

This letter constitutes the Larkspur-Corte Madera School District's ("District") determination regarding the disclosure of records within its possession that are responsive to your California Public Records Act ("CPRA") Request received by email on June 14, 2023. The District has determined that your Request seek access to disclosable public records in its possession.

The District responds to your Request as follows:

Request No. 1

Can you please send over as well [as the invoices] the dates that funds were received by the district (hit bank account) from SPARK as well as the amounts received for these five years?

Response to Request No. 1

Please understand the CPRA does not require the District to create records. According to Government Code Section 7920.530, subdivision (a), " 'public records' include any writing containing information relating to the conduct of the public's business prepared, owned, used, or retained by any state or local agency..." The District's obligation under the CPRA is limited to producing existing records. [See *Haynie v. Superior Court* (2001) 26 Cal. 4th 1061, 1075.] As such, to the extent that your Request requires the District to compile information and create a new record reflecting such information, the District is not obligated and declines to do so.

Pursuant to section 7922.000, a public entity is entitled to withhold or redact any whole or part of records "by demonstrating that the record, in question is exempt under express provisions of this chapter or that on the facts of the particular case the public interest served by not disclosing the record clearly outweighs the public interest served by disclosure of the record."

Notwithstanding the above exemption, the District has identified and attaches copies of 52 pages of redacted records consisting of detailed general ledger reports, deposit transactions reports, and deposit items detail reports for the period of July 1, 2018 to June 15, 2023, which are responsive to your request. The District has redacted the bank account numbers from the deposit items detail reports.

In accordance with Government Code section 7922.540, subdivision (b), the individual responsible for the response to your CPRA Request is the undersigned. This concludes our handling of the above referenced matter.

Should you have any questions or concerns about any of the foregoing, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink that reads "Brett Geithman" followed by a slanted line and the letters "s/".

Brett Geithman, Ed.D.
Superintendent

Account classifications selected								Field ranges selected			
FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	FI	RANGE
1.	??-9231	-0	-8699	.00	????	????	???	???	???		
2.	-	-	-	.	-	-	-	-	-		
3.	-	-	-	.	-	-	-	-	-		
4.	-	-	-	.	-	-	-	-	-		
5.	-	-	-	.	-	-	-	-	-		
6.	-	-	-	.	-	-	-	-	-		
7.	-	-	-	.	-	-	-	-	-		
8.	-	-	-	.	-	-	-	-	-		
9.	-	-	-	.	-	-	-	-	-		
10.	-	-	-	.	-	-	-	-	-		

Sort / Rollup on : FUND
 Restricted Fld Nbr : 02 RESOURCE
 Separation Option : No Separation of Restricted and UnRestricted
 Extraction Type : Restricted and UnRestricted
 GL Transactions : Approved Only
 Account Description: Not Shown
 Detail line format : 1 Line(s) per detail
 Report prepared : 06/15/2023 12:33:03

FUND :01 GENERAL FUND																
DATE	REFERENCE	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	TRANS	DESC	VENDOR WARRANT	DEBIT	CREDIT
8699	ALL OTHER LOCAL REVENUES															
	BALANCE FORWARD 07/01/2018														0.00	0.00
11/29/18	DC-190020	01-9231-0-8699.00-0000-0000-000-810-000											SPARK INV. 17 #5647		0.00	337,662.34
01/18/19	DC-190034	01-9231-0-8699.00-0000-0000-000-810-000											INV. 36, 2nd Quarter #5657		0.00	357,451.33
04/29/19	DC-190102	01-9231-0-8699.00-0000-0000-000-810-000											SPARK INV. CK. 5659		0.00	312,015.79
06/30/19	ER-190019	01-9231-0-8699.00-0000-0000-000-810-000											SPARK QTR. 4 BILL INV. 93		0.00	342,808.22
11/22/19	DC-200030	01-9231-0-8699.00-0000-0000-000-810-000											SPARK QUARTER 1 PAYMENT		0.00	353,936.35
01/31/20	DC-200057	01-9231-0-8699.00-0000-0000-000-810-000											SPARK QUARTER 2 INVOICE CK.#10		0.00	328,344.78
05/18/20	DC-200128	01-9231-0-8699.00-0000-0000-000-810-000											SPARK 19-20 Q3 #1004		0.00	361,505.09
06/30/20	ER-200012	01-9231-0-8699.00-0000-0000-000-810-000											AR 19-20 SPARK (9231)		0.00	353,093.19
11/10/20	DC-210039	01-9231-0-8699.00-0000-0000-000-810-000											SPARK 2020-21 QUARTER 1 #1007		0.00	302,861.20
01/08/21	DC-210059	01-9231-0-8699.00-0000-0000-000-810-000											PROJECT LEAD THE WAY #38006		0.00	57.77
01/08/21	DC-210059	01-9231-0-8699.00-0000-0000-000-810-000											SPARK 2020 Q2 #1008		0.00	281,905.11
04/15/21	DC-210125	01-9231-0-8699.00-0000-0000-000-810-000											2020-2021 QUARTER 3 #1013		0.00	284,337.54
06/30/21	ER-210002	01-9231-0-8699.00-0000-0000-000-810-000											SPARK 2021, FINAL		0.00	292,654.00
12/15/21	DC-220049	01-9231-0-8699.00-0000-0000-000-810-000											2021-22 QUARTER 1 #1012		0.00	297,954.32
03/03/22	DC-220085	01-9231-0-8699.00-0000-0000-000-810-000											SPARK Q2, INV. 22 #1017		0.00	303,135.23
05/06/22	DC-220106	01-9231-0-8699.00-0000-0000-000-810-000											Q3 INVOICE #1021		0.00	294,359.10
06/30/22	ER-220015	01-9231-0-8699.00-0000-0000-000-810-000											SPARK FINAL 21-22 INV. 45		0.00	306,657.69
11/08/22	DC-230023	01-9231-0-8699.00-0000-0000-000-810-000											SPARK QUARTER 1 #1024		0.00	316,533.51
03/03/23	DC-230069	01-9231-0-8699.00-0000-0000-000-810-000											SPARK Q2 #1019		0.00	309,631.01
05/24/23	DC-230090	01-9231-0-8699.00-0000-0000-000-810-000											SPARK Q3 INVOICE CK. 1020		0.00	309,239.27
	TOTAL ACTIVITY														0.00	6,046,142.84
	ENDING BALANCE 06/30/2023															6,046,142.84
FUND	: 01	TOTALS (INCOME)													0.00	6,046,142.84
		TOTALS (INCOME BALANCE)														6,046,142.84

FUND :01 GENERAL FUND																
DATE	REFERENCE	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	TRANS	DESC	VENDOR WARRANT	DEBIT	CREDIT

TOTAL ASSETS		(9000 - 9499)													0.00	0.00
TOTAL LIABILITIES		(9500 - 9699)													0.00	0.00
TOTAL FUND BALANCE		(9700 - 9759) (9760 - 9799)													0.00	0.00
ESTIMATED INCOME		(9810)													0.00	0.00
ESTIMATED EXPENSE		(9820)													0.00	0.00
TOTAL INCOME		(8000 - 8999) (9840)													0.00	6,046,142.84
TOTAL EXPENSES		(1000 - 7999) (9850)													0.00	0.00

Date last used from: 00/00/0000 To 99/99/9999
Transaction Number from: 190020 To 190020
Date entered from: 00/00/0000 To 99/99/9999

APPROVED AND UNAPPROVED TRANSACTIONS

[illegible]

190020	11/29/2018	11/29/2018	SPARK PAYMENT RECEIVED	ENTERED BY: LTPA	UNAPPROVED		
1.	23	SPARK INV. 17	#5647	01-9231-0-8699.00-0000-0000-000-810-000		337,662.34	N
				TOTAL AMOUNT		337,662.34	*
				DISTRICT TOTAL		337,662.34	**
				GRAND TOTAL		337,662.34	***

Simple Deposit Items Detail Report

Customer: Marin CA County of

Deposit: 010193

Report Settings

Sort criteria: Sequence
Filtered fields:

Amount/Item Totals

Total number of items: 2
Total amount of deposit: 337,662.34 USD

Deposit Items

Report Details

Account group: MCOE
Account number: [REDACTED] - Marin County Treasurer
Assigned to: LTARANTINO
Create date and time: Nov 29, 2018 01:43 PM
Status: Received
Transferred by: LTARANTINO
Sent date and time: Nov 29, 2018 01:45 PM
Received date and time: Nov 29, 2018 01:45 PM

Sequence	Item Type	Account Group	Routing/Transit	Account	T/C	Amount	Currency
	Credit Item - Virtual	001	540930216	[REDACTED]		337,662.34	USD
1	Business Check	005647	121141877	[REDACTED]		337,662.34	USD

Date last used from: 00/00/0000 To 99/99/9999
Transaction Number from: 190034 To 190034
Date entered from: 00/00/0000 To 99/99/9999

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE LN.	DI	ENTERED DETAIL DESCR	DESCRIPTION	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	AMOUNT	A/R
190034	01/18/2019	01/18/2019	GENERAL FUND DEPOSIT		ENTERED BY: LTPA UNAPPROVED		
1.	23		DINES COBRA #780	01-0000-0-9521.00-0000-0000-000-000-000		78.55	N
2.	23		INV. 36, 2nd Quarter #5657	01-9231-0-8699.00-0000-0000-000-810-000		357,451.33	N
3.	23		INV. 38 CREEKSIDE HOA #2008	01-0000-0-8650.00-0000-0000-000-000-000		34.00	N
4.	23		TOWN OF CM INV. 35 #220321	01-0000-0-8699.00-0000-0000-000-202-000		3,975.36	N
					TOTAL AMOUNT	361,539.24 *	
					DISTRICT TOTAL	361,539.24 **	
					GRAND TOTAL	361,539.24 ***	



Simple Deposit Items Detail Report

Customer: Marin CA County of

Deposit: 010428

Report Settings

Sort criteria: Sequence

Filtered fields:

Amount/Item Totals

Total number of items: 5

Total amount of deposit: 361,539.24 USD

Deposit Items

Report Details

Account group: MCOE

Account number: [REDACTED] - Marin County Treasurer

Assigned to: LTARANTINO

Create date and time: Jan 18, 2019 12:44 PM

Status:

Received

Transferred by:

LTARANTINO

Sent date and time:

Jan 18, 2019 12:45 PM

Received date and time:

Sequence	Item Type	Account Group	Routing/Transit	Account	T/C	Amount	Currency
	Credit Item - Virtual	001	540930216	[REDACTED]		361,539.24	USD
1	Personal Check		121042882	[REDACTED]	00780	78.55	USD
2	Business Check	005657	121141877	[REDACTED]		357,451.33	USD
3	Business Check	220321	121141877	[REDACTED]		3,975.36	USD
4	Business Check	002008	122000496	[REDACTED]		34.00	USD

Date last used from: 00/00/0000 To 99/99/9999
Transaction Number from: 190102 To 190102
Date entered from: 00/00/0000 To 99/99/9999

APPROVED AND UNAPPROVED TRANSACTIONS

[illegible]



Simple Deposit Items Detail Report

Customer: Marin CA County of
Deposit: 010983

Report Settings

Sort criteria: Sequence
Filtered fields:

Amount/Item Totals

Total number of items: 2
Total amount of deposit: 312,015.79 USD

Report Details

Account group:	MCOE	Status:	Received
Account number:	[REDACTED] - Marin County Treasurer	Transferred by:	LTARANTINO
Assigned to:	LTARANTINO	Sent date and time:	Apr 29, 2019 11:53 AM
Create date and time:	Apr 29, 2019 11:47 AM	Received date and time:	

Deposit Items

Sequence	Item Type	Serial	Routing/Transit	Account	T/C	Credit Amount	Currency
	Credit Item - Virtual	001	540930216	[REDACTED]		312,015.79	USD
1	Business Check	005659	121141877	[REDACTED]		312,015.79	USD

.....

Date from: 072919 to: 072919
Receivable from: to:
Reference from: to:
Deposit from: to:
Vendor from: to:
PO from: to:

Sort by: Date

023_Larkspur-Corte Madera SD
A/R RECEIPTS 7.29.19

RECEIVABLES RECEIPTS

J58129 ARS200 L.00.01 07/29/19 PAGE 1

AR NUM VENDOR	DATE PO-NUM	DESCRIPTION DEPOSIT	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	AMOUNT	REFERENCE
190008	07/29/2019	CK. 20240960 ✓	01-0000-0-8699.00-1110-3110-700-000-000	32,059.89	063019
190012	07/29/2019	ck. 20240240 ✓	01-0000-0-8699.00-0000-0000-700-000-000	4,429.67	063019
190014	07/29/2019	ck. 076266 ✓	01-0000-0-8699.00-0000-0000-000-204-000	4,938.25	063019
190016	07/29/2019	ck. 221387 ✓	01-0000-0-8699.00-0000-0000-000-202-000	4,123.00	063019
190018	07/29/2019	ck. 20240317 ✓	01-0000-0-8699.00-0000-0000-700-000-000	1,061.58	063019
190018	07/29/2019	ck. 20239980 ✓	01-0000-0-8699.00-0000-0000-700-000-000	1,594.12	063019
190019	07/29/2019	ck. 5671 ✓	01-9231-0-8699.00-0000-0000-000-810-000	342,808.22	063019
TOTAL FOR 07/29/2019				391,014.73***	
GRAND TOTAL				391,014.73*****	



Simple Deposit Items Detail Report

Customer: Marin CA County of

Deposit: 011474

Report Settings

Sort criteria: Sequence
Filtered fields:

Amount/Item Totals

Total number of items: 8
Total amount of deposit: 391,014.73 USD

Report Details

Account group: MCOE
Account number: [REDACTED] - Marin County Treasurer
Assigned to: LTARANTINO
Create date and time: Jul 29, 2019 02:41 PMStatus: Received
Transferred by: LTARANTINO
Sent date and time: Jul 29, 2019 02:44 PM
Received date and time:

Deposit Items

Sequence	Item Type	Serial	Routing/Transit	Account	T/C	Credit Amount	Currency
	Credit Item - Virtual	001	540930216	[REDACTED]		391,014.73	USD
1	Business Check	20239980	121000358	[REDACTED]		1,594.12	USD
2	Business Check	005671	121141877	[REDACTED]		342,808.22	USD
3	Business Check	20240317	121000358	[REDACTED]		1,061.58	USD
4	Business Check	221387	121141877	[REDACTED]		4,123.00	USD
5	Business Check	076266	121141877	[REDACTED]		4,938.25	USD
6	Business Check	20240240	121000358	[REDACTED]		4,429.67	USD
7	Business Check	20240960	121000358	[REDACTED]		32,059.89	USD

Date last used from: 00/00/0000 To 99/99/9999
Transaction Number from: 200030 To 200030
Date entered from: 00/00/0000 To 99/99/9999

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE	ENTERED	DESCRIPTION									AMOUNT	A/R
LN.	DI	DETAIL DESCR	FD RESC Y	OBJT SO	GOAL FUNC	LOC ACT	GRP						
<hr/>													
200030	11/22/2019	11/22/2019	GENERAL FUND DEPOSIT					ENTERED BY: LTPA	APPROVED: 11/22/2019	BSPR			
1.	23	SPARK QUARTER 1 PAYMENT	01-9231-0-8699.00-0000-0000-000-810-000									353,936.35	N
2.	23	GIRLS LEADERSHIP ROOM RENTAL	01-0000-0-8650.00-0000-0000-000-000-000									340.00	N
3.	23	MEUNIER H&W #6849	01-0000-0-3701.00-1110-1010-700-000-000									1,198.55	N
4.	23	BUS PASSES	01-0000-0-8699.00-0000-0000-700-175-000									60.00	N
5.	23	SUPPLIES FOR THANKS A LATTE	01-0000-0-4300.00-0000-7150-700-000-000									60.00-	N
			TOTAL AMOUNT									355,474.90 *	
			DISTRICT TOTAL									355,474.90 **	
			GRAND TOTAL									355,474.90 ***	



Simple Deposit Items Detail Report

Customer: Marin CA County of

Deposit: 012104

Report Settings

Sort criteria: Sequence

Filtered fields:

Amount/Item Totals

Total number of items: 4

Total amount of deposit: 355,474.90 USD

Report Details

Account group: MCOE

Account number: [REDACTED] - Marin County Treasurer

Assigned to: LTARANTINO

Create date and time: Nov 22, 2019 11:16 AM

Status: Received

Transferred by: LTARANTINO

Sent date and time: Nov 22, 2019 11:17 AM

Received date and time: Nov 22, 2019 11:17 AM

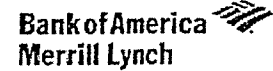
Deposit Items

Sequence	Item Type	Serial	Routing/Transit	Account	T/C	Credit Amount	Currency
	Credit Item - Virtual	001	540930216	[REDACTED]		355,474.90	USD
1	Personal Check		121141877	[REDACTED]	1001	353,936.35	USD
2	Personal Check		121000358	[REDACTED]	6849	1,198.55	USD
3	Business Check	0038625990	322271627	[REDACTED]		340.00	USD

Date last used from: 00/00/0000 To 99/99/9999
Transaction Number from: 200057 To 200057
Date entered from: 00/00/0000 To 99/99/9999

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE	ENTERED	DESCRIPTION										AMOUNT	A/R
LN.	DI	DETAIL	DESCR	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	
200057	01/31/2020	01/31/2020	GENERAL FUND DEPOSIT											
1.	23	SPARK QUARTER 2 INVOICE CK.#10	01-9231-0-8699.00-0000-0000-000-810-000										328,344.78	N
2.	23	REDWOOD CREDIT UNION LUNCH	01-0000-0-4300.00-0000-7100-700-000-000										1,300.00	N
3.	23	LIBRARY	01-0000-0-8699.00-0000-2420-700-805-000										475.00	N
													TOTAL AMOUNT	330,119.78 *
													DISTRICT TOTAL	330,119.78 **
													GRAND TOTAL	330,119.78 ***



Simple Deposit Items Detail Report

Customer: Marin CA County of

Deposit: 012490

Report Settings

Sort criteria: Sequence

Filtered fields:

Amount/Item Totals

Total number of items: 20

Total amount of deposit: 330,119.78 USD

Report Details

Account group: MCOE

Account number: [REDACTED] - Marin County Treasurer

Assigned to: LTARANTINO

Create date and time: Jan 31, 2020 12:20 PM

Status: Queue Complete

Transferred by: LTARANTINO

Sent date and time: Jan 31, 2020 12:21 PM

Received date and time:

Deposit Items

Sequence	Item Type	Serial	Routing/Transit	Account	T/C	Credit Amount	Currency
	Credit Item - Virtual	001	540930216	[REDACTED]		330,119.78	USD
1	Personal Check		121141877	[REDACTED]	1002	328,344.78	USD
2	Personal Check		121042882	[REDACTED]	04598	20.00	USD
3	Personal Check		121000358	[REDACTED]	3039	20.00	USD
4	Personal Check		122000247	[REDACTED]	02393	20.00	USD
5	Personal Check		051000017	[REDACTED]	0178	20.00	USD
6	Personal Check		121000358	[REDACTED]	2526	20.00	USD
7	Personal Check		121000358	[REDACTED]	0541	20.00	USD
8	Personal Check		322271627	[REDACTED]	0101	20.00	USD
9	Personal Check		321081669	[REDACTED]	01939	20.00	USD
10	Personal Check		322271627	[REDACTED]	1331	20.00	USD
11	Personal Check		321081669	[REDACTED]	00920	20.00	USD
12	Personal Check		121042882	[REDACTED]	01412	20.00	USD
13	Personal Check		322271627	[REDACTED]	1330	20.00	USD
14	Personal Check		321081669	[REDACTED]	01954	20.00	USD
15	Personal Check		071000013	[REDACTED]	0854	40.00	USD
16	Personal Check		021000089	[REDACTED]	0981	40.00	USD
17	Personal Check		121000358	[REDACTED]	3870	50.00	USD
18	Personal Check		321076496	[REDACTED]	5089	85.00	USD
19	Business Check	10089322	011007092	[REDACTED]		1,300.00	USD

023 Larkspur-Corte Madera SD
GENERAL FUND DEPOSIT

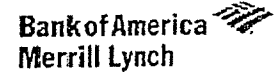
DEPOSIT TRANSACTIONS

J42537 DC0100 L.00.01 05/18/20 PAGE 1

Date last used from: 00/00/0000 To 99/99/9999
Transaction Number from: 200128 To 200128
Date entered from: 00/00/0000 To 99/99/9999

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE	ENTERED	DESCRIPTION									AMOUNT	A/R
LN.	DI	DETAIL	DESCR	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP
<hr/>													
200128	05/18/2020	05/18/2020	GENERAL FUND DEPOSIT										
													ENTERED BY: LTPA UNAPPROVED
1.	23	SPARK 19-20 Q3 #1004		01-9231-0-8699.00-0000-0000-000-810-000								361,505.09	N
2.	23	YEARBOOKS		01-0000-0-8699.00-0000-0000-310-409-000								40.00	N
												TOTAL AMOUNT	361,545.09 *
												DISTRICT TOTAL	361,545.09 **
												GRAND TOTAL	361,545.09 ***



Simple Deposit Items Detail Report

Customer: Marin CA County of

Deposit: 013055

Report Settings

Sort criteria: Sequence
Filtered fields:

Amount/Item Totals

Total number of items: 3
Total amount of deposit: 361,545.09 USD

Report Details

Account group: MCOE
Account number: [REDACTED] Marin County Treasurer
Assigned to: LTARANTINO
Create date and time: May 18, 2020 03:37 PMStatus: Received
Transferred by: LTARANTINO
Sent date and time: May 18, 2020 03:37 PM
Received date and time: May 18, 2020 03:37 PM

Deposit Items

Sequence	Item Type	Serial	Routing/Transit	Account	T/C	Credit Amount	Currency
	Credit Item - Virtual	001	540930216	[REDACTED]		361,545.09	USD
1	Personal Check		121141877	[REDACTED]	1004	361,505.09	USD
2	Personal Check		321177586	[REDACTED]	0556	40.00	USD

Date from: to:
Receivable from: to:
Reference from: to:
Deposit from: 210004 to: 210004
Vendor from: to:
PO from: to:

Sort by: Date

023 Larkspur-Corte Madera SD
A/R TO DEPOSIT 7.27.2020

RECEIVABLES RECEIPTS

J58951 ARS200 L.00.01 07/27/20 PAGE 1

AR NUM VENDOR	DATE PO-NUM	DESCRIPTION DEPOSIT	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	AMOUNT	REFERENCE
200012	07/27/2020	CK. 1010 210004	01-9231-0-8699.00-0000-0000-000-810-000	353,093.19	0630
200019	07/27/2020	CK. 20270879 210004	01-0000-0-2404.00-0000-7200-725-000-000	3,386.19	063020
200024	07/27/2020	CK. 078358 210004	01-0000-0-8699.00-0000-0000-000-204-000	4,669.64	063020
200029	07/27/2020	CK. 4025.31 210004	01-0000-0-8699.00-0000-0000-000-202-000	4,025.31	063020
TOTAL FOR 07/27/2020				365,174.33***	
GRAND TOTAL				365,174.33*****	



Simple Deposit Items Detail Report

Customer: Marin CA County of

Deposit: 013402

Report Settings

Sort criteria: Sequence

Filtered fields:

Amount/Item Totals

Total number of items: 8

Total amount of deposit: 381,476.15 USD

Report Details

Account group: MCOE

Account number: [REDACTED] Marin County Treasurer

Assigned to: LTARANTINO

Create date and time: Jul 27, 2020 03:13 PM

Status: Received

Transferred by: LTARANTINO

Sent date and time: Jul 27, 2020 03:14 PM

Received date and time:

Deposit Items

Sequence	Item Type	Serial	Routing/Transit	Account	T/C	Credit Amount	Currency
	Credit Item - Virtual	001	540930216	[REDACTED]		381,476.15	USD
1	Personal Check		121141877	[REDACTED]	1010	353,093.19	USD
2	Personal Check		121000358	[REDACTED]	6920	1,248.55	USD
3	Business Check	0024219413	041203824	[REDACTED]		66.27	USD
4	Business Check	20270879	121000358	[REDACTED]		3,386.19	USD
5	Business Check	20269980	121000358	[REDACTED]		14,987.00	USD
6	Business Check	223742	121141877	[REDACTED]		4,025.31	USD
7	Personal Check		121141877	[REDACTED]		4,669.64	USD

023 Larkspur-Corte Madera SD
GENERAL FUND DEPOSIT

DEPOSIT TRANSACTIONS

J87091 DC0100 L.00.01 11/10/20 PAGE 1

Date last used from: 00/00/0000 To 99/99/9999
 Transaction Number from: 210039 To 210039
 Date entered from: 00/00/0000 To 99/99/9999

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE		ENTERED	DESCRIPTION	APPROVED AND UNAPPROVED TRANSACTIONS							AMOUNT	A/R
	LN.	DI	DETAIL DESCR		FD	RESC	Y	OBJT	SO	GOAL	FUNC			LOC	ACT	GRP
210039	11/10/2020	11/10/2020	GENERAL FUND DEPOSIT							ENTERED BY: LTPA	UNAPPROVED		
1.	23		SPARK 2020-21 QUARTER 1 #1007	01-9231-0-8699.00-0000-0000-000-810-000								302,861.20	N
2.	23		LESCOE BENEFITS #117	01-0000-0-3701.00-1110-1010-700-000-000								1,248.55	N
3.	23		SHAPIRO BENEFITS #4926	01-0000-0-9524.00-0000-0000-000-000-000								2,079.20	N
4.	23		OSBORN BENEFITS #975	01-0000-0-3702.00-1110-2700-700-000-000								891.55	N
5.	23		MEUNIER BENEFITS #6936	01-0000-0-3701.00-1110-1010-700-000-000								1,305.55	N
6.	23		WOLF COBRA #1320	01-0000-0-9521.00-0000-0000-000-000-000								397.62	N
7.	23		WHITE BENEFITS #5427	01-0000-0-9524.00-0000-0000-000-000-000								132.55	N
8.	23		MONAMDADAH BENEFITS #1030	01-0000-0-9524.00-0000-0000-000-000-000								1,163.68	N
9.	23		BEERY BENEFITS #995083	01-0000-0-3701.00-1110-1010-700-000-000								825.27	N
10.	23		TOWN OF CM INV. #224377	01-0000-0-8699.00-0000-0000-000-202-000								3,819.27	N
11.	23		MPMS INV. #15622	01-0000-0-5540.00-0000-8200-610-000-000								6,069.00	N
12.	23		PITTS BENEFITS #7553	01-0000-0-3701.00-1110-1010-700-000-000								250.00	N
13.	23		MPMS RENT #15587	01-0000-0-8650.00-0000-0000-610-000-000								45,760.81	N
14.	23		KAJEET REFUND #47803608	01-0000-0-4300.00-1110-1010-700-443-000								479.28	N
										TOTAL AMOUNT		367,283.53	*
										DISTRICT TOTAL		367,283.53	**
										GRAND TOTAL		367,283.53	***

Simple Deposit Items Detail Report

Customer: Marin CA County of
Deposit: 013858

Report Settings

Sort criteria: Sequence
Filtered fields:

Amount/Item Totals

Total number of items: 15
Total amount of deposit: 367,283.53 USD

Report Details

Account group:	MCOE	Status:	Received
Account number:	[REDACTED] - Marin County Treasurer	Transferred by:	LTARANTINO
Assigned to:	LTARANTINO	Sent date and time:	Nov 10, 2020 01:50 PM
Create date and time:	Nov 10, 2020 01:42 PM	Received date and time:	

Deposit Items

Sequence	Item Type	Serial	Routing/Transit	Account	T/C	Credit Amount	Currency
	Credit Item - Virtual	001	540930216	[REDACTED]		367,283.53	USD
1	Personal Check		121141877	[REDACTED]	1007	302,861.20	USD
2	Personal Check		121042882	[REDACTED]	00117	1,248.55	USD
3	Personal Check		322271627	[REDACTED]	4926	2,079.20	USD
4	Personal Check		322271627	[REDACTED]	0975	891.55	USD
5	Personal Check		121000358	[REDACTED]	6936	1,305.55	USD
6	Personal Check		321177586	[REDACTED]	1320	397.62	USD
7	Personal Check		121140218	[REDACTED]		132.55	USD
8	Personal Check		322271627	[REDACTED]	1030	1,163.68	USD
9	Business Check	995083	121202211	[REDACTED]		825.27	USD
10	Business Check	224377	121141877	[REDACTED]		3,819.27	USD
11	Business Check	015622	321081669	[REDACTED]		6,069.00	USD
12	Business Check	007553	121122676	[REDACTED]		250.00	USD
13	Business Check	015587	321081669	[REDACTED]		45,760.81	USD
14	Business Check	0047803608	322271627	[REDACTED]		479.28	USD

Date last used from: 00/00/0000 To 99/99/9999
Transaction Number from: 210059 To 210059
Date entered from: 00/00/0000 To 99/99/9999

Simple Deposit Items Detail Report

Customer: Marin CA County of

Deposit: 014079

Report Settings

Sort criteria: Sequence

Filtered fields:

Amount/Item Totals

Total number of items: 17

Total amount of deposit: 345,761.10 USD

Report Details

Account group: MCOE

Account number: [REDACTED] - Marin County Treasurer

Assigned to: LTARANTINO

Create date and time: Jan 08, 2021 01:37 PM

Status: Received

Transferred by: LTARANTINO

Sent date and time: Jan 08, 2021 01:51 PM

Received date and time: Jan 08, 2021 01:51 PM

Deposit Items

Sequence	Item Type	Serial	Routing/Transit	Account	T/C	Credit Amount	Currency
	Credit Item - Virtual	001	540930216	[REDACTED]		345,761.10	USD
1	Business Check	0042385631	041203824	[REDACTED]		66.27	USD
2	Business Check	003657	121000358	[REDACTED]		10,927.00	USD
3	Personal Check		121141877	[REDACTED]	1008	281,905.11	USD
4	Business Check	702721	121000358	[REDACTED]		334.32	USD
5	Business Check	015766	321081669	[REDACTED]		45,760.81	USD
7	Business Check	995091	121202211	[REDACTED]		825.27	USD
8	Personal Check		321177586	[REDACTED]	0488	843.97	USD
9	Personal Check		321177586	[REDACTED]	0481	843.97	USD
10	Personal Check		121000358	[REDACTED]	6945	1,305.55	USD
11	Personal Check		121000358	[REDACTED]	2483	891.55	USD
12	Personal Check		121000358	[REDACTED]	2477	891.55	USD
13	Business Check	133516731	031100209	[REDACTED]		200.00	USD
14	Personal Check		121140218	[REDACTED]		132.55	USD
15	Personal Check		121140218	[REDACTED]		198.81	USD
16	Personal Check		121000358	[REDACTED]	6247	576.60	USD
17	Debit Item - USD		086300015	[REDACTED]		57.77	USD

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DEPOSIT TRANSACTIONS
Date last used from: 00/00/0000 To 99/99/9999
Transaction Number from: 210125 To 210125
Date entered from: 00/00/0000 To 99/99/9999

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APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE	ENTERED	DESCRIPTION	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	AMOUNT	A/R
	LN.	DI	DETAIL DESCR												
210125	04/15/2021	04/15/2021	GENERAL FUND DEPOSIT												
														ENTERED BY: LTPA	UNAPPROVED
1.	23		2020-2021 QUARTER 3 #1013	01-9231-0-8699.00-0000-0000-000-810-000										284,337.54	N
2.	23		BEERY H&W #995100	01-0000-0-3701.00-1110-1010-700-000-000										825.27	N
3.	23		PITTS H&W #7575	01-0000-0-3701.00-1110-1010-700-000-000										250.00	N
4.	23		NG H&W #337	01-0000-0-9524.00-0000-0000-000-000-000										509.14	N
5.	23		NAY H&W #2679	01-0000-0-9526.00-0000-0000-000-000-000										1,687.31	N
6.	23		SHAPIRO H&W #5019	01-0000-0-9524.00-0000-0000-000-000-000										2,004.20	N
7.	23		LESCOE H&W #122	01-0000-0-3701.00-1110-1010-700-000-000										1,230.55	N
8.	23		OSBORN H&W #2495	01-0000-0-3702.00-1110-2700-700-000-000										891.55	N
9.	23		ARLE H&W #6179	01-0000-0-9524.00-0000-0000-000-000-000										198.81	N
10.	23		WHITE H&W #5455	01-0000-0-9524.00-0000-0000-000-000-000										132.55	N
11.	23		GUERRA-SHANER H&W #6300	01-0000-0-9524.00-0000-0000-000-000-000										576.60	N
12.	23		POWELL H&W #501	01-0000-0-3701.00-1110-1010-700-000-000										843.97	N
13.	23		SHIPPEY H&W #135304445	01-0000-0-9524.00-0000-0000-000-000-000										200.00	N
14.	23		ARKITES #3667	01-0000-0-8650.00-0000-0000-000-000-000										10,927.00	N
														TOTAL AMOUNT	304,614.49 *
														DISTRICT TOTAL	304,614.49 **
														GRAND TOTAL	304,614.49 ***

CashPro | Remote Deposit

Simple Deposit Items Detail Report

Customer Marin CA County of
Deposit 014507

Report Settings

Sort criteria Sequence
Filtered fields

Amount/Item Totals

Total number of items 15
Total amount of deposit 304,614.49 USD

Report Details

Account group MCOE
Account number 0182680101 - Marin County Treasurer
Assigned to LTARANTINO
Create date and time Apr 15, 2021 03:25 PM

Status Received
Transferred by LTARANTINO
Sent date and time Apr 15, 2021 03:26 PM
Received date and time

Deposit Items

Sequence	Item Type	Serial	Routing/Transit	Account	T/C	Credit Amount	Currency
Credit Item - Virtual							
1	Personal Check		001	540930216		304,614.49	USD
2	Personal Check			321177586	0501	843.97	USD
3	Personal Check			121000358	6300	576.60	USD
4	Personal Check			121140218		132.55	USD
5	Personal Check			121140218		198.81	USD
6	Personal Check			121000358	2495	891.55	USD
7	Personal Check			121042882	00122	1,230.55	USD
8	Personal Check			322271627	5019	2,004.20	USD
9	Personal Check			322271627	2679	1,687.31	USD
10	Personal Check			321171184	0337	509.14	USD
11	Business Check		007575	121141877	1013	284,337.54	USD
12	Business Check		995100	12122676		250.00	USD
13	Business Check		135304445	121202211		825.27	USD
14	Business Check		003667	031100209		200.00	USD
				121000358		10,927.00	USD

AR NUM VENDOR	DATE PO-NUM	DESCRIPTION DEPOSIT	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	AMOUNT	REFERENCE
210001	07/16/2021	Ck. 1957	01-0000-0-1150.00-1110-1010-612-805-000	1,449.00	063021
210002	07/16/2021	Ck. 1015	01-9231-0-8699.00-0000-0000-000-810-000	292,654.00	063021
210003	07/16/2021	Ck. 121	01-0000-0-8650.00-0000-0000-000-000-000	500.00	063021
210004	07/16/2021	Ck. 8057	01-0000-0-8699.00-0000-0000-000-000-000	500.00	063021
210005	07/16/2021	Ck. 6147	01-0000-0-9524.00-0000-0000-000-000-000	397.65	063021
210005	07/16/2021	TO CLOSE	01-0000-0-9524.00-0000-0000-000-000-000	0.00	063021
TOTAL FOR		07/16/2021		295,500.65***	
GRAND TOTAL				295,500.65*****	

CashPro | Remote Deposit

Simple Deposit Items Detail Report

Customer Marin CA County of
Deposit 014995

Report Settings

Sort criteria Sequence
Filtered fields
Total number of items 24
Total amount of deposit 321,803.63 USD

Report Details

Account group MCOE
Account number [REDACTED] - Marin County Treasurer
Assigned to LTARANTINO
Status Received
Transferred by LTARANTINO
Create date and time Jul 16, 2021 01:39 PM
Sent date and time Jul 16, 2021 01:43 PM
Received date and time Jul 16, 2021 01:43 PM

Deposit Items

Sequence	Item Type	Serial	Routing/Transit	Account	T/C	Credit Amount	Currency
	Credit Item - Virtual	001	540930216	<div></div>			
1	Personal Check		322271627				
2	Personal Check		121042882				
3	Personal Check		321177586				
						321,803.63	USD
					0982	891.55	USD
					00126	1,230.55	USD
					0511	843.51	USD

Sequence	Item Type	Serial	Routing/Transit	Account	T/C	Credit Amount	Currency
4	Personal Check		121000358		2336	795.24	USD
5	Personal Check		121042882		07583	1,590.60	USD
6	Personal Check		121140218			132.55	USD
7	Personal Check		322271627		1039	1,745.60	USD
8	Personal Check		121000358		9302	224.40	USD
9	Personal Check		121140218			198.81	USD
10	Personal Check		121100782		0859	1,590.60	USD
11	Personal Check		322271627		5065	2,004.20	USD
12	Personal Check		121042882		09110	795.24	USD
13	Personal Check		322271627		2702	1,687.31	USD
14	Business Check	003675	121000358			11,255.00	USD
15	Business Check	007582	121122676			160.00	USD
16	Business Check	995112	121202211			825.27	USD
17	Business Check	136684194	031100209			132.55	USD
18	Business Check	136684193	031100209			200.00	USD
19	Personal Check		121000358		8057	500.00	USD
20	Personal Check		321171184		6147	397.65	USD
21	Personal Check		121042882		00121	500.00	USD
22	Personal Check		121141877		1015	292,654.00	USD
23	Business Check	001957	121042882			1,449.00	USD

023 Larkspur-Corte Madera SD
SPARK 21-22 Q1

DEPOSIT TRANSACTIONS

J90738 DC0100

L.00.01 12/15/21 PAGE

1

Date last used from: 00/00/0000 To 99/99/9999
Transaction Number from: 220049 To 220049
Date entered from: 00/00/0000 To 99/99/9999

APPROVED AND UNAPPROVED TRANSACTIONS

[illegible]

220049	12/15/2021	12/15/2021	SPARK	2021-22	QUARTER 1	ENTERED BY: LTPA	UNAPPROVED			
	1.	23	2021-22	QUARTER 1	#1012	01-9231-0-8699.00-0000-0000-000-810-000		297,954.32	N	
						TOTAL AMOUNT		297,954.32	*	
						DISTRICT TOTAL		297,954.32	**	
						GRAND TOTAL		297,954.32	***	

CashPro | Remote Deposit

Simple Deposit Items Detail Report

Customer Marin CA County of
Deposit 015671

Report Settings

Amount/Item Totals

Sort criteria Sequence
Filtered fields
Total number of items 2
Total amount of deposit 297,954.32 USD

Report Details

Account group MCOE
Account number [REDACTED] - Marin County Treasurer
Assigned to LTARANTINO
Status Received
Transferred by LTARANTINO
Create date and time Dec 15, 2021 01:01 PM
Sent date and time Dec 15, 2021 01:02 PM
Received date and time

Deposit Items

Sequence	Item Type	Serial	Routing/Transit	Account	T/C	Credit Amount	Currency
	Credit Item - Virtual	001	540930216	[REDACTED]		297,954.32	USD
1	Personal Check		121141877		1012	297,954.32	USD

023 Larkspur-Corte Madera SD
GENERAL FUND DEPOSIT

DEPOSIT TRANSACTIONS
Date last used from: 00/00/0000 To 99/99/9999
Transaction Number from: 220085 To 220085
Date entered from: 00/00/0000 To 99/99/9999

J36181 DC0100 L.00.01 03/03/22 PAGE 1

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE	ENTERED	DESCRIPTION	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	AMOUNT	A/R
LN.	DI	DETAIL	DESCR												
220085	03/03/2022	03/03/2022	GENERAL FUND DEPOSIT												
														ENTERED BY: LTPA	UNAPPROVED
1.	23	FRANCO H&W MARCH 2022 #109		01-0000-0-3701.00-1110-1010-700-000-000										1,256.55	N
2.	23	BEERY H&W MARCH 2022 #995140		01-0000-0-3701.00-1110-1010-700-000-000										825.27	N
3.	23	SPARK Q2, INV. 22 #1017		01-9231-0-8699.00-0000-0000-000-810-000										303,135.23	N
														TOTAL AMOUNT	305,217.05 *
														DISTRICT TOTAL	305,217.05 **
														GRAND TOTAL	305,217.05 ***

CashPro | Remote Deposit

Simple Deposit Items Detail Report

Customer Marin CA County of
Deposit 016010

Report Settings

Amount/Item Totals

Sort criteria Sequence
Filtered fields
Total number of items 4
Total amount of deposit 305,217.05 USD

Report Details

Account group MCOE Status Received
Account number [REDACTED] Marin County Treasurer Transferred by LTARANTINO
Assigned to LTARANTINO Sent date and time Mar 03, 2022 03:16 PM
Create date and time Mar 03, 2022 03:15 PM Received date and time

Deposit Items

Sequence	Item Type	Serial	Routing/Transit	Account	T/C	Credit Amount	Currency
Credit Item - Virtual							
1	Personal Check	001	540930216	[REDACTED]		305,217.05	USD
2	Personal Check		321177586		0109	1,256.55	USD
3	Business Check	995140	121141877		1017	303,135.23	USD
			121202211			825.27	USD

Date last used from: 00/00/0000 To 99/99/9999
Transaction Number from: 220106 To 220106
Date entered from: 00/00/0000 To 99/99/9999

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE LN.	DI	ENTERED DETAIL DESCR	DESCRIPTION	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP		AMOUNT	A/R
220106	05/06/2022		05/06/2022	GENERAL FUND DEPOSIT	ENTERED BY: LTPA UNAPPROVED			
1.	23		WHITE H&W #5527		01-0000-0-9524.00-0000-0000-000-000-000		265.10	N
2.	23		MV BEHAVIORIST REIMB #20320926		01-0000-0-1210.00-1110-3110-700-000-000		24,210.08	N
3.	23		MV BEHAVIORIST REIMB #20320926		01-6500-0-1210.00-5770-3120-700-000-000		16,140.05	N
4.	23		GAGAN FRIEDMAN #38979		01-0000-0-5829.00-0000-7100-700-000-000		1,635.50	N
5.	23		TOWN OF CM INV. 31 #227684		01-0000-0-8699.00-0000-0000-000-202-000		9,149.30	N
6.	23		DERBY MUSIC ROOM #275		01-0000-0-8650.00-0000-0000-000-000-000		131.00	N
7.	23		KIDCONTENT RENTAL #6537		01-0000-0-8650.00-0000-0000-000-000-000		272.00	N
8.	23		Q3 INVOICE #1021		01-9231-0-8699.00-0000-0000-000-810-000		294,359.10	N
9.	23		MUSICAL/SOFCFIELD #3250		01-0000-0-8699.00-0000-0000-030-805-000		5,070.00	N
10.	23		PRINCIPAL DISCRETIONARY #3253		01-0000-0-8699.00-0000-0000-030-805-000		510.00	N
11.	23		PAYROLL REIMB. #3251		01-0000-0-1150.00-1110-1010-030-805-000		1,509.75	N
12.	23		AAA NC PROP DAMAGE #718837194		01-0000-0-8699.00-0000-0000-000-000-000		520.00	N
13.	23		HALL YEARBOOK PICTAVO #5914900		01-0000-0-8699.00-0000-0000-310-409-000		12,077.70	N
14.	23		HALL OUTDOOR ED #4384		01-0000-0-8699.00-1330-1010-700-000-000		440.00	N
15.	23		MARIN PRIMARY RENT #17191		01-0000-0-8650.00-0000-0000-610-000-000		47,225.16	N
16.	23		SHAPIRO H&W #5221		01-0000-0-9524.00-0000-0000-000-000-000		2,004.20	N
17.	23		MEUNTER H&W #7043		01-0000-0-3701.00-1110-1010-700-000-000		1,306.55	N
18.	23		FRANCO H&W #111		01-0000-0-3701.00-1110-1010-700-000-000		1,256.55	N
19.	23		BEERY H&W #995149		01-0000-0-3701.00-1110-1010-700-000-000		825.27	N
20.	23		SHIPPEY H&W #141156266		01-0000-0-9524.00-0000-0000-000-000-000		132.55	N
21.	23		LIBRARY		01-0000-0-8699.00-0000-2420-700-000-000		96.87	N
22.	23		BIRTHDAY BOOKS		01-0000-0-8699.00-0000-2420-700-805-000		90.00	N
23.	23		DADZIE W/C 4/11-4/24 #16912		01-0000-0-2210.00-0000-8210-700-000-000		1,926.06	N
					TOTAL AMOUNT		421,152.79 *	
					DISTRICT TOTAL		421,152.79 **	
					GRAND TOTAL		421,152.79 ***	

CashPro | Remote Deposit

Simple Deposit Items Detail Report

Customer Marin CA County of
Deposit 016341

Report Settings

Amount/Item Totals

Sort criteria Sequence
Filtered fields
Total number of items 30
Total amount of deposit 421,152.79 USD

Report Details

Account group MCOE
Account number [REDACTED] - Marin County Treasurer
Assigned to LIARANTINO
Status Received
Transferred by LIARANTINO
Create date and time May 06, 2022 11:09 AM
Sent date and time May 06, 2022 11:15 AM
Received date and time May 06, 2022 11:15 AM

Deposit Items

Sequence	Item Type	Serial	Routing/Transit	Account	T/C	Credit Amount	Currency
Credit Item - Virtual							
1	Personal Check	540930216	001	321081669	00160	421,152.79	USD
2	Personal Check	121000358		321081669	0130	4.99	USD
3	Personal Check				01020	11.00	USD
						20.00	USD

Sequence	Item Type	Serial	Routing/Transit	Account	T/C	Credit Amount	Currency
4	Personal Check		121000358		1004	20.00	USD
5	Personal Check		314074269		1248	20.00	USD
6	Personal Check		121000358		3594	24.00	USD
7	Personal Check		121042882		00413	25.00	USD
8	Personal Check		121042882		01616	30.00	USD
9	Personal Check		121042882		01511	31.88	USD
10	Personal Check		322271627		5221	2,004.20	USD
11	Personal Check		121000358		7043	1,306.55	USD
12	Personal Check		321177586		0111	1,256.55	USD
13	Personal Check		121042882		04384	440.00	USD
14	Personal Check		121141877		1021	294,359.10	USD
15	Personal Check		121042882		00275	131.00	USD
16	Personal Check		322271627		6537	272.00	USD
17	Personal Check		121140218			265.10	USD
18	Business Check	05914900	091901202			12,077.70	USD
19	Business Check	16912	121002042			1,926.06	USD
20	Business Check	038979	121137522			1,635.50	USD
21	Business Check	20320926	121000358			40,350.13	USD
22	Business Check	227684	121141877			9,149.30	USD
23	Business Check	0000003250	121042882			5,070.00	USD
24	Business Check	0000003253	121042882			510.00	USD
25	Business Check	0000003251	121042882			1,509.75	USD
26	Business Check	0718837194	071923284			520.00	USD
27	Business Check	017191	321081669			47,225.16	USD
28	Business Check	995149	121202211			825.27	USD
29	Business Check	141156266	031100209			132.55	USD

Date from:	to:
Receivable from: 220015	to: 220015
Reference from:	to:
Deposit from:	to:
Vendor from:	to:
PO from:	to:

Sort by: Date

023 Larkspur-Corte Madera SD
A/R #220015 DEPOSIT

RECEIVABLES RECEIPTS ,

J94489 ARS200 L.00.01 11/08/22 PAGE

1

AR NUM VENDOR	DATE PO-NUM	DESCRIPTION DEPOSIT	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	AMOUNT	REFERENCE
220015	11/08/2022	CHECK #1023 230023	01-9231-0-8699.00-0000-0000-000-810-000	306,657.69	45
TOTAL FOR 11/08/2022				306,657.69***	
GRAND TOTAL				306,657.69*****	

imple Deposit Items Detail Report

stomer Marin CA County of
posit 017182

port Settings

Amount/Item Totals

Sort criteria Sequence

Total number of items 55

Filtered fields

Total amount of deposit 708,122.66 USD

port Details

Account group MCOE

Status Perfected

Account number

- Marin County Treasurer

Transferred by LTARANTINO

Assigned to LTARANTINO

Sent date and time Nov 08, 2022 04:08 PM

Create date and time Nov 08, 2022 03:19 PM

Received date and time Nov 08, 2022 04:08 PM

posit Items

Sequence	Item Type	Serial	Routing/Transit	Account	T/C	Credit Amount	Currency
Credit Item - Virtual							
1	Personal Check		001	540930216		708,122.66	US
2	Personal Check			121000358	1114	20.00	US
3	Personal Check			121000358	1402	20.00	US
4	Personal Check			021100361	1157	20.00	US
5	Personal Check			121042882	04729	20.00	US
6	Personal Check			322271627	0722	20.00	US
7	Personal Check			021202337	0367	20.00	US
				121000000	00007	20.00	US

[illegible]

GRAND TOTAL	401,464.97 ***
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ashPro | Remote Deposit

imple Deposit Items Detail Report

stomer Marin CA County of
posit 017182

port Settings

Amount/Item Totals

Sort criteria Sequence
Filtered fields
Total number of items 55
Total amount of deposit 708,122.66 USD

port Details

Account group MCOE
Account number [REDACTED] Marin County Treasurer
Assigned to LTARANTINO
Status Perfected
Transferred by LTARANTINO
Create date and time Nov 08, 2022 03:19 PM
Sent date and time Nov 08, 2022 04:08 PM
Received date and time Nov 08, 2022 04:08 PM

eposit Items

Sequence	Item Type	Serial	Routing/Transit	Account	T/C	Credit Amount	Currency
Credit Item - Virtual							
1	Personal Check		001	540930216		708,122.66	US
2	Personal Check			121000358	1114	20.00	US
3	Personal Check			121000358	1402	20.00	US
4	Personal Check			021100361	1157	20.00	US
5	Personal Check			121042882	04729	20.00	US
6	Personal Check			322271627	0722	20.00	US
7	Personal Check			021202337	0367	20.00	US
				121000358	00007	20.00	US

	DATE	ACCOUNT	DESCRIPTION	AMOUNT	I/C	CREDIT AMOUNT	CURRENCY
8	Personal Check		121000358		1355	20.00	US
9	Personal Check		322271627		1986	20.00	US
10	Personal Check		121202211		0453	20.00	US
11	Personal Check		321081669		01149	20.00	US
12	Personal Check		121042882		01370	20.00	US
13	Personal Check		121042882		00118	20.00	US
14	Personal Check		322271627		0663	20.00	US
15	Personal Check		122000247		04092	20.00	US
16	Personal Check		321171184		1222	20.00	US
17	Personal Check		121042882		0600	20.00	US
18	Personal Check		121141877		1269	20.00	US
19	Personal Check		122235821		1184	20.00	US
20	Personal Check		321081669		01819	20.00	US
21	Business Check	001184	121100782			1,130.00	US
22	Personal Check		321171184		0547	15.00	US
23	Personal Check		121141877		2188	15.00	US
24	Personal Check		322271627		0188	15.00	US
25	Personal Check		321081669		01258	15.00	US
26	Personal Check		121000358		0156	15.00	US
27	Personal Check		314074269		2870	15.00	US
28	Personal Check		121042882		00109	15.00	US
29	Personal Check		121042882		00128	15.00	US
30	Personal Check		322271627		3058	15.00	US
31	Personal Check		121141877		1023	306,657.69	US
32	Personal Check		322271627		2835	66.27	US
33	Personal Check		321177586		0593	56.48	US
34	Personal Check		321177586		0121	1,256.55	US
35	Personal Check		322271627		1000	965.55	US
36	Personal Check		121141877		1024	316,533.51	US
37	Personal Check		121042882		00154	1,274.55	US
38	Business Check	19576505	031100047			411.28	US
39	Business Check	007632	121122676			100.00	US

LINE	DATE	DESCRIPTION	ACCOUNT	AMOUNT	U/C	CREDIT AMOUNT	CURRENCY
41		Business Check	143662012	031100209		126.93	US
42		Business Check	017896	321081669		5,177.60	US
43		Business Check	002924	121141877		5,131.20	US
44		Personal Check		121000358	7067	1,409.55	US
45		Personal Check		121042882	07130	1,998.10	US
46		Business Check	228962	121141877		7,894.79	US
47		Business Check	081875	121141877		5,723.68	US
48		Business Check	017855	321081669		50,058.66	US
49		Personal Check		122000247	01013	80.00	US
50		Personal Check		121042882	02047	80.00	US
51		Personal Check		031100157	1003	80.00	US
52		Personal Check		321076506	1525	80.00	US
53		Personal Check		121000358	2125	235.00	US
54		Personal Check		121202211	1327	235.00	US

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DEPOSIT TRANSACTIONS
Date last used from: 00/00/0000 To 99/99/9999
Transaction Number from: 230069 ' To 230069
' Date entered from: 00/00/0000 To 99/99/9999

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APPROVED AND UNAPPROVED TRANSACTIONS

APPROVED AND UNAPPROVED TRANSACTIONS															
NUMBER	DATE	ENTERED	DESCRIPTION	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	AMOUNT	A/R
	LN.	DI	DETAIL DESCR												
230069	03/03/2023	03/03/2023	GENERAL FUND DEPOSIT												
	1.	23	SPARK Q2 #1019	01-9231-0-8699.00-0000-0000-000-810-000										309,631.01	N
	2.	23	CHROME BOOK REPAIRS	01-0000-0-8699.00-0000-0000-000-000-000										160.00	N
	3.	23	DERBY ROOM RENTAL #213	01-0000-0-8650.00-0000-0000-000-000-000										158.00	N
	4.	23	OSBORN H&W #1008	01-0000-0-3702.00-1110-2700-700-000-000										965.55	N
			TOTAL AMOUNT											310,914.56 *	
			DISTRICT TOTAL											310,914.56 **	
			GRAND TOTAL											310,914.56 ***	

CashPro | Remote Deposit

Simple Deposit Items Detail Report

Customer Marin CA County of
Deposit 017687

Report Settings

Amount/Item Totals

Sort criteria Sequence
Filtered fields
Total number of items 6
Total amount of deposit 310,914.56 USD

Report Details

Account group MCOE
Account number [REDACTED] - Marin County Treasurer
Assigned to LTARANTINO
Status Received
Transferred by LTARANTINO
Create date and time Mar 03, 2023 02:16 PM
Sent date and time Mar 03, 2023 02:18 PM
Received date and time

Deposit Items

Sequence	Item Type	Serial	Routing/Transit	Account	T/C	Credit Amount	Currency
	Credit Item - Virtual	001	540930216	[REDACTED]		310,914.56	USD

Sequence	Item Type	Serial	Routing/Transit	Account	T/C	Credit Amount	Currency
1	Personal Check		322271627	<div></div>	1008	965.55	USD
2	Personal Check		121042882		00213	158.00	USD
3	Personal Check		322271627		1125	80.00	USD
4	Personal Check		321081669		01939	80.00	USD
5	Personal Check		121141877		1019	309,631.01	USD

DEPOSIT TRANSACTIONS

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Date last used from: 00/00/0000 To 99/99/9999
 Transaction Number from: 230090 To 230090
 Date entered from: 00/00/0000 To 99/99/9999

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE LN.	DI	ENTERED DETAIL DESCR	DESCRIPTION		FD RESC Y	OBTJ SO GOAL FUNC LOC ACT GRP		AMOUNT	A/R
230090	05/24/2023	05/24/2023	GENERAL FUND DEPOSIT	ENTERED BY: LTPA UNAPPROVED						
1.	23		LIBRARY	01-0000-0-8699.00-0000-2420-700-805-000					264.07	N
2.	23		SPARK Q3 INVOICE CK. 1020	01-9231-0-8699.00-0000-0000-000-810-000					309,239.27	N
3.	23		WHITE H&W #2907	01-0000-0-9524.00-0000-0000-000-000-000					66.27	N
4.	23		POWELL H&W #611	01-0000-0-9524.00-0000-0000-000-000-000					56.48	N
5.	23		MAIN H&W #2644	01-0000-0-9524.00-0000-0000-000-000-000					397.65	N
6.	23		SHIPPEY H&W #146017736	01-0000-0-9524.00-0000-0000-000-000-000					126.93	N
7.	23		GIVEN COMPUTER REPAIR #0050	01-0000-0-8699.00-0000-0000-000-000-000					300.00	N
8.	23		NC PTO SCOFIELD #3490	01-0000-0-8699.00-0000-0000-030-805-000					3,600.00	N
9.	23		NC PTO PAYROLL THRU 3/31 #3471	01-0000-0-8699.00-0000-0000-030-805-000					1,846.65	N
10.	23		OSBORNE H&W #1010	01-0000-0-3702.00-1110-2700-700-000-000					965.55	N
11.	23		BEERY H&W #995191	01-0000-0-3701.00-1110-1010-700-000-000					1,402.27	N
12.	23		BOLINAS SHARED #35 JAN-MAR 23	01-0000-0-8699.00-0000-0000-000-000-000					13,226.04	N
13.	23		CUB SCOUTS RENTAL #1014	01-0000-0-8650.00-0000-0000-000-000-000					444.08	N
14.	23		SOCO HAWKINS STIPEND #1962732	01-0000-0-8699.00-0000-0000-000-000-000					1,800.00	N
15.	23		BRIGHT HOR. STEVE&KATE #928845	01-0000-0-8650.00-0000-0000-000-000-000					28,397.50	N
			TOTAL AMOUNT						362,132.76 *	
			DISTRICT TOTAL						362,132.76 **	
			GRAND TOTAL						362,132.76 ***	

CashPro | Remote Deposit

Simple Deposit Items Detail Report

Customer Marin CA County of
Deposit 018057

Report Settings

Amount/Item Totals

Sort criteria Sequence
Filtered fields
Total number of items 27
Total amount of deposit 362,132.76 USD

Report Details

Account group MCOE
Account number [REDACTED] Marin County Treasu
Status Received
Transferred by LTARANTINO

Assigned to LTARANTINO
Create date and time May 24, 2023 10:29 AM
Sent date and time May 24, 2023 10:41 AM
Received date and time

Deposit Items

Sequence	Item Type	Serial	Routing/Transit	Account	T/C	Credit Amount	Currency
Credit Item - Virtual			540930216	[REDACTED]		362,132.76	USD

Sequence	Item Type	Serial	Routing/Transit	Account	T/C	Credit Amount	Currency
1	Personal Check		121042882		00658	3.99	USD
2	Personal Check		122105278		00848	4.99	USD
3	Personal Check		121042882		01442	12.95	USD
4	Personal Check		121000358		3289	18.00	USD
5	Personal Check		321076441		0215	20.00	USD
6	Personal Check		121000358		2234	20.00	USD
7	Personal Check		122000247		03726	20.00	USD
8	Personal Check		322271627		3068	20.00	USD
9	Personal Check		121042882		00404	25.00	USD
10	Personal Check		102000076		00769	30.00	USD
11	Personal Check		322271627		3170	35.00	USD
12	Personal Check		121145145		0105	54.14	USD
13	Personal Check		121141877		1020	309,239.27	USD
14	Personal Check		322271627		2907	66.27	USD
15	Personal Check		321177586		0611	56.48	USD
16	Personal Check		121042882		02644	397.65	USD
17	Business Check	146017736	031100209			126.93	USD
18	Personal Check		321177586		0050	300.00	USD
19	Business Check	0000003490	121042882			3,600.00	USD
20	Business Check	0000003471	121042882			1,846.65	USD
21	Personal Check		322271627		1010	965.55	USD
22	Business Check	995191	121202211			1,402.27	USD
23	Business Check	20353605	121000358			13,226.04	USD
24	Personal Check		321081669		01014	444.08	USD
25	Business Check	01962732	121101985			1,800.00	USD
26	Business Check	928845	021309379			28,397.50	USD