

September 13, 2023

VIA ELECTRONIC TRANSMISSION

To:

Larkspur-Corte Madera School District Board of Trustees

Annie Sherman, President

Eric Schmautz, Vice President

Amir Movafaghi, Clerk

Beth Blair

Natalie Medved

CC:

John A. Carroll

Marin County Superintendent of Schools

1111 Las Gallinas Avenue

San Rafael, CA 94903

Subject: Public Records Act Request For Ryba Correspondence with District Dated June 23rd, 2023

Dear Larkspur-Corte Madera School District Board of Trustees,

I hope this letter finds you well. I am writing to address a matter of critical importance related to a recent Public Records Act (PRA) request that has been submitted to the school district. This request includes a specific inquiry for correspondence between Sara Ryba and directors or leadership of the Larkspur-Corte Madera School District. This request has been outstanding for 82 days, and I have yet to receive any responsive materials.

To maintain the integrity and transparency of the PRA response process, I respectfully request that the Board of Trustees recuse Dr. Geithman from any involvement in responding to this particular request and form a committee of more than one person to oversee its fulfillment. My reasoning is as follows.

In late May I requested that Spark provide the compensation of its Executive Director for the fiscal year ending June 30, 2021 (amongst other items), as required by law. I forwarded the email chain in my subsequent correspondence to Dr. Geithman on the matter (see appendix). He remains aware this information request is unfulfilled, and that the law requires this disclosure. Despite this being the law, I still have not received any responsive materials. While cognizant that Spark remains in violation of the law on this matter, he has not indicated any willingness to assist in resolving while also continuing to actively market and endorse Spark in the community.

This is not the first time he has been both aware of Spark violating its legal duty to fulfill certain information requests and has yet sought to be of no substantive assistance. He also remained aware of a separate request I made for Spark's bylaws, which was required to be fulfilled by law within 30 days. He again sought to be of no substantive assistance. Fortunately, I did receive the bylaws 99 days after the initial request, but not because of Dr. Geithman. It was only after I escalated the issue to the County Superintendent John Carroll that the bylaws were subsequently sent to me within hours of the email (see appendix). It is particularly curious in that the very same legal argument that Dr. Geithman makes, namely that Spark is a separate legal entity and therefore he has no ability as LCMSD Superintendent to assist in seeking Spark comply with the law, would seemingly apply to Mr. Carroll. But yet, a vastly different outcome. Perhaps Mr. Carroll was a bit more motivated to encourage Spark to comply with the law.

While Dr. Geithman is aware that Spark continues to illegally refuse to provide the required information that I have requested regarding Ms. Ryba's compensation in 2020, he has done nothing so far to remedy the situation (see appendix). Rather, he has been apathetic to this and the presence of other serious issues at Spark in his district that I have previously identified and dismissive towards any claims that they need to be addressed. Furthermore, in a meeting this summer, he inaccurately characterized Ms. 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 deeply concerns me.

Further, in his response dated June 16, 2023, to my and Mr. Marotto's complaint dated June 1, 2023, he indicates that the District "found no evidence of fraud or illegal wrong doing." But in a subsequent email to me dated August 31, 2023, he hedges any concerns around the legality of Spark's actions and responds to my question in the prior email asking "Do you view Spark and Ms. Ryba's treatment of these requests thus far as acceptable? Do you view them as illegal?", and writes (bold is mine to highlight):

*"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.**"*

I am left wondering where the district stands behind its assessment of the legal issues I have identified thus far relating to Spark. **Has the District found conclusively there was "no illegal wrongdoing" or instead sought to recuse themselves from judgment of such matters because the Superintendent doesn't believe compliance with the law, and efforts seeking such, is "productive" in nature?**

While I am told by Dr. Geithman 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 an amended filing for 2020 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 fulfilled by him from the district 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 (see appendix).

Dr. Geithman has also contacted me twice now requesting I narrow or drop this outstanding PRA request. The first time was during an unprompted phone call I received from him on August 22, 2023. The second request came over email on September 8, 2023. In this email, he incorrectly characterized that I had been provided with Spark's 990s and Sara Ryba's salary. While it is true that I had been provided with her salary and the amended form 990 for 2021, no such salary disclosure had been made for 2020 nor had an amended 990 been provided for that time period, despite the ongoing need to amend that document given numerous inaccuracies that I have previously detailed. In my response to his email, I point out that the 2020 document and salary disclosure have yet to be provided to me. He has not responded to that email as of yet.

And of course, when Mr. Marotto and I wrote our initial letter to Dr. Geithman and cc'd you, the board of trustees, he immediately notified Ms. Ryba of our call to investigate and then promptly provided her with our letter. These are not typical steps one takes to preserve the integrity of the investigation. When I asked why he would do this during our meeting on June 12, 2023, he responded that because the district has no policies to deal with complaints against Spark he followed protocols for complaints concerning district employees. Those policies include the need to notify the employee. See below:

COMPLAINTS CONCERNING DISTRICT EMPLOYEES

The Superintendent or designee shall determine whether a complaint should be considered a complaint against the district and/or an individual employee, and whether it should be resolved by the district's process for complaints concerning personnel and/or other district procedures.

To promote prompt and fair resolution of the complaint, the following procedures shall govern the resolution of complaints against district employees:

1. Every effort should be made to resolve a complaint at the earliest possible stage. Whenever possible, the complainant should communicate directly to the employee in order to resolve concerns.
2. If a complainant is unable or unwilling to resolve the complaint directly with the employee, he/she may submit an oral or written complaint to the employee's immediate supervisor or the principal.
3. All complaints related to district personnel other than administrators shall be submitted in writing to the principal or immediate supervisor. If the complainant is unable to prepare the complaint in writing, administrative staff shall help him/her to do so. Complaints related to a principal or central office administrator shall be initially filed in writing with the Superintendent or designee. Complaints related to the Superintendent shall be initially filed in writing with the Board.
4. When a written complaint is received, the employee shall be notified within five days or in accordance with collective bargaining agreements.

But what he didn't say was also notable: that policy includes notifying the employee because employees who belong to a union, most public sector employees, peace officers, and firefighters are often entitled to "reasonable notice" of the allegations against them. Ms. Ryba is not a district employee. Dr. Geithman has repeatedly invoked that very fact in justifying his inability and/or unwillingness to assist in the provision of requested information from Spark. But then of course it also follows that nothing required him to provide Ms. Ryba with notice of the complaint. Rather, Dr. Geithman took these steps, to the detriment of the integrity of the investigation, voluntarily while implying he had no choice but to comply with district policy in conversation with Mr. Marotto and myself.

Further, even if there was a desire to notify Ms. Ryba, nothing required it take place in front of an investigation interview. In fact, waiting until the interview itself to notify is considered best practice and allows the investigator to hear the respondent's initial response to the claims, and prevents a respondent from preparing a "suitable" response in advance of the interview.¹ But in our conversation on June 12, 2023, 12 days after our letter was sent to Dr. Geithman, I was told no such investigation interview had as of yet taken place at that time. Suffice it to say this was an atypical approach to take if one's intent is to assess the validity of the serious issues presented.

I present the above mosaic as I believe it to be highly relevant to the decision in front of you today. I understand Dr. Geithman and Ms. Ryba to be friends. I worry his actions thus far may have reflected in part the inevitable conflict of interest that such a friendship would pose.

¹ Source: <https://shawlawgroup.com/2022/07/the-accuseds-right-to-the-complaint-in-workplace-investigations/#:~:text=Generally%2C%20employers%20should%20provide%20a,advance%20of%20an%20investigation%20interview>

Transparency, fairness, and the perception of impartiality are paramount when it comes to handling PRA requests. Given the nature of this request, which involves potential correspondence between Dr. Geithman and Ms. Ryba, it is essential that we take extra precautions to ensure that the response is impartial, unbiased, and devoid of any conflicts of interest.

Recusing Dr. Geithman from involvement in this specific PRA request means that he would abstain from participating in the review, selection, and redaction of documents. This measure is important for several reasons:

- **Eliminating Perceived Conflicts of Interest:** Recusal demonstrates your commitment to eliminating any perceived conflicts of interest, ensuring that the response to the PRA request is perceived as fair and unbiased.
- **Maintaining Transparency:** It reinforces your commitment to transparency, a fundamental principle of public records access, and assures the public that their requests are being handled with utmost integrity.
- **Avoiding Potential Bias:** It prevents any unintentional bias that may arise from the Superintendent's involvement in selecting or redacting documents for the PRA response.
- **Preserving Trust:** By taking this proactive step, you strengthen the trust your community places in the school district and its willingness to provide access to public records.

I want to emphasize that this request for recusal should not be interpreted as an implication of wrongdoing on the part of the Superintendent. It is a responsible and ethical measure aimed at maintaining the credibility and impartiality of your response to the PRA request, and there is a mosaic of behavior and data points detailed above that suggest it is warranted.

Thank you for your attention to this matter. I believe that by addressing this concern proactively, you can demonstrate your commitment to ethical conduct, uphold the principles of good governance, and ensure that your response to PRA requests is conducted with the utmost integrity.

Sincerely,

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

Matt Kirk

Appendix

6.23.23 - California Public Records Act Request



Matt Kirk

California Public Records Act Request

Matt Kirk

Fri, Jun 23, 2023 at 11:08 AM

To: Brett Geithman <bgeithman@lcmschools.org>

Cc: trustees@lcmschools.org

Hello Brett,

Please confirm receipt.

Pursuant to the California Public Records Act, I kindly request access to all emails including any attachments or documents associated with them sent or received between 1/1/17 and 6/23/23 that were exchanged between:

- Sara Ryba (at any email address) OR any email address that contains '@sparkschools.org' in it

AND ANY OF THE FOLLOWING:

- Brett Geithman
- Daniel Norbutas
- Paula Rigney
- Annie Sherman
- Eric Schmautz
- Amir Movafaghi
- Beth Blair
- Natalie Medved
- Jill Sellers
- Dan Durkin
- Charles Schumacher
- Sarah Mueller
- Katie Zwarg
- Monica Cañas
- Katherine Chan
- Sasha Morozoff
- Andrea Pierpont
- Sally Relova

Requested Format: I would prefer to receive the requested records in electronic format (such as PDF files) via email or on a portable storage device, if available. However, if there are constraints preventing electronic delivery, please inform me, and I will make alternative arrangements.

Exemptions and Redactions: If any portion of the requested records is deemed exempt from disclosure under the provisions of the PRA please provide a detailed explanation for each exemption invoked. If possible, please consider providing redacted versions of the documents, with the exempted information clearly marked.

I look forward to your prompt attention to this matter. If you have any questions or require further clarification regarding this request, please do not hesitate to contact me at this email address.

Thank you for your assistance in this matter, and I appreciate your dedication to transparency and open access to public records.

Please further note I am willing to pay reasonable fees associated with the search, retrieval, and reproduction of the requested records. However, please inform me in advance of any estimated costs exceeding \$20. If the fees are expected to exceed this amount, kindly provide a detailed cost estimate before proceeding with the request.

Thanks,
Matt Kirk

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](tel: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 [REDACTED]
To: Brett Geithman <bgeithman@icmschools.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 [REDACTED]
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 [REDACTED] 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 [REDACTED] 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 [REDACTED] 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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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.

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Yes, that would be great.

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

Cheers,
Matt

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

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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@lcmsschools.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.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]

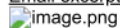
Wed, Aug 30, 2023 at 2:10 PM

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,

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

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

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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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[Sara Ryba](#)

[SPARK Executive Director](#)

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[\(415\) 302-7503](tel:(415)302-7503)

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Best,

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Sara Ryba

SPARK Executive Director

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Yes, that would be great.

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

Cheers,

Matt

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Sara Ryba
SPARK Executive Director
sryba@sparkschools.org
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Best,
Matt

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Hi Matt,

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Sara Ryba
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sryba@sparkschools.org
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Hi Sara,

Could you help with the below?

Thanks,

Matt

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<bgeithman@lcmsschools.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.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

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



Matt Kirk [REDACTED]

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

Thu, Aug 31, 2023 at 12:57 PM

Hi Brett,

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

From your email:

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

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

From your email:

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

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

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

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

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

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

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

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

Best,
Matt

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

Hi Matt,

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

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

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

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

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

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

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

Thanks,

Dr. Brett Geithman

Superintendent

he/him/his

Larkspur-Corte Madera School District

230 Doherty Drive, Larkspur, CA 94939

415.927.6960 x3202

#WEareLCMSD

www.lcmschools.org

bgeithman@lcmschools.org

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

Hi Brett,

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

Further, this prompts additional questions for me:

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

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

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

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

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

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

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

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

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

Best,

Matt

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

Hi Matt,

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

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

Thanks,

Dr. Brett Geithman

Superintendent

he/him/his

Larkspur-Corte Madera School District

230 Doherty Drive, Larkspur, CA 94939

415.927.6960 x3202

#WEareLCMSD

www.lcmschools.org

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

Hi Brett,

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

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

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

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

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

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

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

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

Thanks,

Matt

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

Hi Brett,

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

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

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

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

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

Best,

Matt

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

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

Matt,

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

Sara

Sara Ryba

SPARK Executive Director

sryba@sparkschools.org

(415) 302-7503

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

Hi Sara,

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

On Fri, Jun 23, 2023 at 1:25 PM Matt Kirk <[REDACTED]> wrote:

Thank you for the update.

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

- Form 1023 Components on Hand
 - Any documentation you do have available relating to Spark's organizational structure and governance, including its Articles of Incorporation & Bylaws & Any Amendments to any of these documents
 - Conflict of Interest Policy
 - List of Trusts and EINs
- - Are there plans to file any amended 990s? If so, for what years and when do you expect they will become available for review?
 - Any amended form 990s that have been filed with the IRS for the last three fiscal years
 - Information Missing From Historical 990s Filed with the IRS

- Schedule I Forms
- Executive Director compensation for any years where the figure disclosed in the filed 990 cannot be relied upon

Thanks,

Matt

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

Matt,

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

Best,

Sara

Sara Ryba

SPARK Executive Director

sryba@sparkschools.org

(415) 302-7503

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

Hi Sara,

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

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

Available:

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

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

Thanks,

Matt

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

Hi Sara,

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

Can you please then send over the most recent version of each and every component of the form 1023 and the required supporting documentation that you do have available per the IRS requirements, including but not limited to the below

(which are simply a summary of the fields and required supporting documentation in the 1023 form, and not intended to replace that form's components or requirements for supporting documentation):

- Identification of Applicant
- Organizational Structure, Articles of Incorporation & Bylaws & Any Amendments to any of these documents
- Conflict of Interest Policy
- Disclosure of any historical related party transactions, including but not limited to any dealings with vendors
- Required Provisions in Your Organizing Document
- Narrative Description of Your Activities and Purpose Statement - Please define the general range of appropriate activities for the organization in the future
- List of Trusts and EINs
- Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors
- Listing of Members and Other Individuals That Receive Benefits From You, Directly or Indirectly
- History
- Specific Activities
- Financial Information, including a more detailed breakout of what items go into the entertainment expense in your form 990 (\$41k in the last year), and the rationale for including those as program service expenses
 - Please also provide a breakout on Part VIII (b) direct expense to fundraising event.
 - Why was auction equipment designated as a program expense vs. a direct expense to fundraising event "Auction, Golf" per Schedule G, Part II?
 - Please also provide the rationale for including those as program service expenses
- Has the entity ever received an independent audit? If so, please share all opinion letters issued by the auditor.
 - If not, are there plans to commission an independent audit going forward? If not, why not given that would be an unusual stance as compared to other school district nonprofits of a similar revenue size in the Bay Area?
- Dated redacted bank statements that confirm the stated cash, savings and temporary investment balances as of fiscal year end date in each of the last five form 990s
- After having no legal expense reported in your form 990 in any year between fiscal years 2012 and 2020 (and an immaterial amount in 2021), what was the subject matter and nature of the legal work that was contracted in fiscal year 2022 that cost ~\$3k?
- Despite substantially higher revenues (~+25% average annual), grants to domestic organizations averaged over the last two years have been approximately flat as compared to years 2012 - 2016. Please explain why.
- Please break out all expenses for travel and for food / drink by date and vendor.
- Please provide all 1099s issued by the organization in each of the past 5 fiscal years
- Public Charity Status - Please provide any written correspondence with the IRS (to or from) that discusses your public charity status subsequent to the letter you sent me dated October of 2002.

Two More Items

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

<image.png> <image.png>

Thanks,

Matt

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

Matt,

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

Best,

Sara

Sara Ryba

SPARK Executive Director

sryba@sparkschools.org

(415) 302-7503

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

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

Thanks,

Matt

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

Hi Matt,

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

Sara

Sara Ryba

SPARK Executive Director

sryba@sparkschools.org

(415) 302-7503

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

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

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

Matt,

Sure, here's the link where you can access all of our tax forms: <https://apps.irs.gov/app/eos/details/>. If that doesn't take you directly to our foundation you can enter our tax ID 94-2934350. Let me know if you have any further questions and if you would like to find a time to connect regarding volunteer positions.

Best,

Sara

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

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

Yes, that would be great.

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

Cheers,
Matt

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

Matt,

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

Best,
Sara

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

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

Thanks Sara.

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

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

Best,

Matt

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

Hi Matt,

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

Best,

Sara

[Sara Ryba](#)

SPARK Executive Director

sryba@sparkschools.org

(415) 302-7503

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

Hi Sara,

Could you help with the below?

Thanks,

Matt

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

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

Hi Matt,

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

Thanks,

Dr. Brett Geithman

Superintendent

he/him/his

Larkspur-Corte Madera School
District

230 Doherty Drive, Larkspur, CA
94939

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

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

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

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

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

(A) Name and title	(B) Average hours per week (List any hours for related organi- zations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Officer	Director	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						0.	0.	0.
(3) CASEY ROBERTS VICE PRESIDENT	5 0	X						0.	0.	0.
(4) SARA RYBA EXECUTIVE DIR.	40 0	X						0.	0.	0.
(5) KRISTINA WILSON VICE PRESIDENT	5 0	X						0.	0.	0.
(6) BEN ROBERTS TREASURER	2 0	X						0.	0.	0.
(7) STACEY BYRNE VICE PRESIDENT	5 0	X						0.	0.	0.
(8) JAMI KATZ VICE PRESIDENT	5 0	X						0.	0.	0.
(9) DANIELA KRATZ VICE PRESIDENT	5 0	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]>
To: Brett Geithman <bgeithman@lcmschools.org>

Fri, Sep 8, 2023 at 5:04 PM

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

#WEareLCMSD

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 Schmutz <eschmutz@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	01-9231-0-8699.00-0000-0000-310-810-000	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

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

NUMBER DATE ENTERED DESCRIPTION																		
LN.	DI	DETAIL	DESCR														AMOUNT	A/R

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
<hr/>								
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

NUMBER	DATE	ENTERED	DESCRIPTION	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	AMOUNT	A/R
LN.	DI	DETAIL	DESCR												
APPROVED AND UNAPPROVED TRANSACTIONS															
190102	04/29/2019	04/29/2019	GENERAL FUND DEPOSIT												
1.	23	SPARK INV. CK.	5659		01-9231-0-8699.00-0000-0000-000-810-000									312,015.79	N
														312,015.79	*
														312,015.79	**
														312,015.79	***



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 PM**Status:** 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

023 Larkspur-Corte Madera SD
GENERAL FUND DEPOSIT

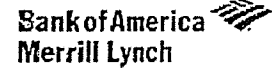
DEPOSIT TRANSACTIONS

J93340 DC0100 L.00.01 11/22/19 PAGE 1

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	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	AMOUNT	A/R	
LN.	DI	DETAIL	DESCR													
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	Status:	Received
Account number:	[REDACTED] - Marin County Treasurer	Transferred by:	LTARANTINO
Assigned to:	LTARANTINO	Sent date and time:	Nov 22, 2019 11:17 AM
Create date and time:	Nov 22, 2019 11:16 AM	Received date and time:	Nov 22, 2019 11:17 AM

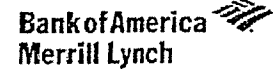
Deposit Items

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	
<hr/>														
200057	01/31/2020	01/31/2020	GENERAL FUND DEPOSIT											
														ENTERED BY: LTPA UNAPPROVED
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	Status:	Queue Complete
Account number:	[REDACTED] - Marin County Treasurer	Transferred by:	LTARANTINO
Assigned to:	LTARANTINO	Sent date and time:	Jan 31, 2020 12:21 PM
Create date and time:	Jan 31, 2020 12:20 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

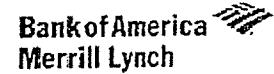
023 Larkspur-Corte Madera SD
GENERAL FUND DEPOSIT

DEPOSIT TRANSACTIONS
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

J42537 DC0100 L.00.01 05/18/20 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							
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
Account number: [REDACTED] - Marin County Treasurer
Assigned to: LTARANTINO
Create date and time: Nov 10, 2020 01:42 PM

Status: Received
Transferred by: LTARANTINO
Sent date and time: Nov 10, 2020 01:50 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

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												
210059	01/08/2021	01/08/2021	GENERAL FUND DEPOSIT												
														ENTERED BY: LTPA	UNAPPROVED
1.	23	DAVIS COBRA #42385631		01-0000-0-9521.00-0000-0000-000-000-000										66.27	N
2.	23	ARKITES RENT #3657		01-0000-0-8650.00-0000-0000-000-000-000										10,927.00	N
3.	23	SPARK 2020 Q2 #1008		01-9231-0-8699.00-0000-0000-000-810-000										281,905.11	N
4.	23	PROJECT LEAD THE WAY #38006		01-9231-0-8699.00-0000-0000-310-810-000										57.77	N
5.	23	UKIAH SD INV. 14 #702721		01-0000-0-1160.00-1110-1010-700-000-000										334.32	N
6.	23	MARIN PRIMARY RENT #15766		01-0000-0-8650.00-0000-0000-610-000-000										45,760.81	N
7.	23	POWELL H&W #488		01-0000-0-3701.00-1110-1010-700-000-000										843.97	N
8.	23	POWELL H&W #481		01-0000-0-3701.00-1110-1010-700-000-000										843.97	N
9.	23	BEERY H&W #995091		01-0000-0-3701.00-1110-1010-700-000-000										825.27	N
10.	23	MEUNIER H&W #6945		01-0000-0-3701.00-1110-1010-700-000-000										1,305.55	N
11.	23	OSBORN H&W #2483		01-0000-0-3702.00-1110-1010-700-000-000										891.55	N
12.	23	OSBORN H&W #2477		01-0000-0-3702.00-1110-1010-700-000-000										891.55	N
13.	23	SHIPPEY H&W #133516731		01-0000-0-9524.00-0000-0000-000-000-000										200.00	N
14.	23	WHITE H&W #5442		01-0000-0-9524.00-0000-0000-000-000-000										132.55	N
15.	23	ARLE H&W #6154		01-0000-0-9524.00-0000-0000-000-000-000										198.81	N
16.	23	GUERRA-SHANER H&W #6247		01-0000-0-9524.00-0000-0000-000-000-000										576.60	N
														TOTAL AMOUNT	345,761.10 *
														DISTRICT TOTAL	345,761.10 **
														GRAND TOTAL	345,761.10 ***

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

```

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

```

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

Amount/Item Totals

Report Details

Account group: MCOE

Account number:

- Marin County Treasurer

Transferred by: LTARANTINO

Status: Received

Assigned to: 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			321,803.63	USD
1	Personal Check		322271627		0982	891.55	USD
2	Personal Check		121042882		00126	1,230.55	USD
3	Personal Check		321177586		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]			
2	Personal Check		321177586				
3	Business Check	995140	121141877				
			121202211				
					0109	305,217.05	USD
					1017	1,256.55	USD
						303,135.23	USD
						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	ENTERED	DESCRIPTION	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	AMOUNT	A/R
	LN.	DI	DETAIL DESCR												
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/SCOFIELD #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	001	540930216	[REDACTED]			
2	Personal Check		321081669				
3	Personal Check		121000358				
			321081669				
					00160	421,152.79	USD
					0130	4.99	USD
					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*****	

ashPro | Remote Deposit

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

Line	Description	Account Number	Amount	Currency
8	Personal Check	121000358	1355	US
9	Personal Check	322271627	1986	US
10	Personal Check	121202211	0453	US
11	Personal Check	321081669	01149	US
12	Personal Check	121042882	01370	US
13	Personal Check	121042882	00118	US
14	Personal Check	322271627	0663	US
15	Personal Check	122000247	04092	US
16	Personal Check	321171184	1222	US
17	Personal Check	121042882	0600	US
18	Personal Check	121141877	1269	US
19	Personal Check	122235821	1184	US
20	Personal Check	321081669	01819	US
21	Business Check	121100782	1,130.00	US
22	Personal Check	321171184	0547	US
23	Personal Check	121141877	2188	US
24	Personal Check	322271627	0188	US
25	Personal Check	321081669	01258	US
26	Personal Check	121000358	0156	US
27	Personal Check	314074269	2870	US
28	Personal Check	121042882	00109	US
29	Personal Check	121042882	00128	US
30	Personal Check	322271627	3058	US
31	Personal Check	121141877	1023	US
32	Personal Check	322271627	306,657.69	US
33	Personal Check	321177586	2835	US
34	Personal Check	321177586	0593	US
35	Personal Check	322271627	0121	US
36	Personal Check	121141877	1000	US
37	Personal Check	121042882	1024	US
38	Business Check	031100047	00154	US
39	Business Check	121122676	411.28	US
			100.00	US

230023	11/08/2022	11/08/2022	GENERAL FUND DEPOSIT	ENTERED BY: LTPA	UNAPPROVED			
1.	23	HALL BUS PASSES	01-0000-0-8699.00-0000-0000-700-175-000			470.00	N	
2.	23	CHROME BOOK SCREEN REPLACE	01-0000-0-8699.00-0000-0000-000-000-000			320.00	N	
3.	23	DERBY CHOIR SHIRT DONATION	01-0000-0-8699.00-0000-0000-000-000-000			1,665.00	N	
4.	23	INV. #9 #228962 TOWN OF CM	01-0000-0-8699.00-0000-0000-000-202-000			7,894.79	N	
5.	23	INV. 10 #81875 CITY OF LARK	01-0000-0-8699.00-0000-0000-000-204-000			5,723.68	N	
6.	23	VERIZON REFUND #19576505	01-0000-0-5920.00-0000-8200-700-000-000			411.28	N	
7.	23	SPARK QUARTER 1 #1024	01-9231-0-8699.00-0000-0000-000-810-000			316,533.51	N	
8.	23	MEUNIER H&W #7067	01-0000-0-3701.00-1110-1010-700-000-000			1,409.55	N	
9.	23	WHITE DENTAL #2835	01-0000-0-9524.00-0000-0000-000-000-000			66.27	N	
10.	23	POWELL DENTAL #593	01-0000-0-9524.00-0000-0000-000-000-000			56.48	N	
11.	23	FRANCO H&W #121	01-0000-0-3701.00-1110-1010-700-000-000			1,256.55	N	
12.	23	OSBORN H&W #1000	01-0000-0-3702.00-1110-2700-700-000-000			965.55	N	
13.	23	LESCOE H&W #154	01-0000-0-3701.00-1110-1010-700-000-000			1,274.55	N	
14.	23	FELTON H&W #7130	01-0000-0-3701.00-1110-1010-700-000-000			1,998.10	N	
15.	23	PITTS H&W #7632	01-0000-0-9524.00-0000-0000-000-000-000			100.00	N	
16.	23	BEERY H&W #995160	01-0000-0-3701.00-1110-1010-700-000-000			825.27	N	
17.	23	SHIPPEY H&W #143662012	01-0000-0-9524.00-0000-0000-000-000-000			126.93	N	
18.	23	INV. #12 #17896 MARIN PRIMARY	01-0000-0-5540.00-0000-8200-610-000-000			5,177.60	N	
19.	23	HALL PTA 2021-22 PAYROLL COSTS	01-0000-0-8699.00-0000-0000-000-000-000			4,831.20	N	
20.	23	INV. 13 HALL PTA #2924	01-0000-0-8699.00-0000-0000-310-000-000			300.00	N	
21.	23	MARIN PRIMARY RENT #17855	01-0000-0-8650.00-0000-0000-610-000-000			50,058.66	N	
					TOTAL AMOUNT	401,464.97	*	
					DISTRICT TOTAL	401,464.97	**	
					GRAND TOTAL	401,464.97	***	

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	ACCOUNT	I/C	DEBIT 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	AMOUNT	ACCOUNT	TYPE	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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023 Larkspur-Corte Madera SD          DEPOSIT TRANSACTIONS          J27822  DC0100  L.00.01 03/03/23 PAGE    1
GENERAL FUND DEPOSIT
      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

```

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
														310,914.56	*
														310,914.56	**
														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 LIARANTINO
Status Received
Transferred by LIARANTINO
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

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		ENTERED	DESCRIPTION	APPROVED AND UNAPPROVED TRANSACTIONS							AMOUNT	A/R
	LN.	DI	DETAIL DESCR		FD	RESC Y	OBJT SO	GOAL FUNC	LOC ACT	GRP			
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 Treasur
er
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			001	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