

Communications regarding SPARK

Matt Kirk

To: Jon Weinberg

Kristina Neal

Thu, Sep 14, 2023 at 4:44 PM

Hi Spark Voting Directors,

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

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

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

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

See instructions for this section on the back of this form, or on the instructions for Form 990 (2019).

• 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 **former** 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, or 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 (not any hours for related organizations below defined line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) SARA RYBA Executive Dir.	40.00	X	95,723	0	0
(2) CAROLINE DEARLE Secretary	0.00		0	0	0
(3) ERIN CHEN Vice President	2.00	X	0	0	0
(4) COURT ROBERTS Vice President	0.00	X	0	0	0
(5) MARCO RING Executive Dir.	40.00	X	0	0	0
(6) KRISTINA WILSON Vice President	0.00	X	0	0	0
(7) BEN ROBERTS President	0.00	X	0	0	0
(8) JESSICA RYBA Vice President	0.00	X	0	0	0
(9) DANIELA KATZ Vice President	0.00	X	0	0	0

Form 990 (2019)

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, or 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 (not any hours for related organizations below defined line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) CAROLINE DEARLE Secretary	0.00	X	0	0	0
(2) JANE HAYS Vice President	0.00	X	0	0	0
(3) COURT ROBERTS Vice President	0.00	X	0	0	0
(4) MARCO RING Executive Dir.	40.00	X	0	0	0
(5) KRISTINA WILSON Vice President	0.00	X	0	0	0
(6) BEN ROBERTS President	0.00	X	0	0	0
(7) JESSICA RYBA Vice President	0.00	X	0	0	0
(8) JANE KATZ Vice President	0.00	X	0	0	0
(9) DANIELA KATZ Vice President	0.00	X	0	0	0

Form 990 (2020)

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

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

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

Thanks,
Matt

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

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

Hi,

Following up here to close loop.

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

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

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

Thanks,
Matt

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

Hi Eric,

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

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

- Matt

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

Mr. Kirk,

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

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

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

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

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

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

Eric Gorovitz (he/him/his)

Adler & Colvin

135 Main Street, 20th Floor

San Francisco, CA 94105

Phone: 415/421-7555 x 241

Email: egorovitz@adlercolvin.com

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

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

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