

Form **990**

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2003

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2003 calendar year, or tax year beginning **JUL 1, 2003** and ending **JUN 30, 2004**

B Check if applicable: <input type="checkbox"/> Address change <input checked="" type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization THE SPURWINK CORPORATION FORMERLY THE SPURWINK SCHOOL	D Employer identification number 01-0319802	
	Number and street (or P.O. box if mail is not delivered to street address) 899 RIVERSIDE STREET	Room/suite 	E Telephone number (207) 871-1200
	City or town, state or country, and ZIP + 4 PORTLAND, ME 04103	F Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)	

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? Yes No

H(b) If "Yes," enter number of affiliates

H(c) Are all affiliates included? **N/A** Yes No (If "No," attach a list.)

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Group Exemption Number

M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

G Website: **WWW.SPURWINKSCHOOL.ORG**

J Organization type (check only one) 501(c) (3) (insert no) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 **43,947,868.**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

SCANNED JUN 03 2004 Revenue

1	Contributions, gifts, grants, and similar amounts received:			
a	Direct public support	1a	77,865.	
b	Indirect public support	1b		
c	Government contributions (grants)	1c	300,733.	
d	Total (add lines 1a through 1c) (cash \$ 378,598. noncash \$)	1d	378,598.	
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	42,990,689.	
3	Membership dues and assessments	3		
4	Interest on savings and temporary cash investments	4	124,482.	
5	Dividends and interest from securities	5		
6 a	Gross rents	6a		
b	Less rental expenses	6b		
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		
7	Other investment income (describe LOSS IN SUBSIDIARIES)	7	<12,654.>	
8 a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
		8a	2,375.	
b	Less cost or other basis and sales expenses	8b		
c	Gain or (loss) (attach schedule)	8c	2,375.	
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	2,375.	
9	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>			
a	Gross revenue (not including \$ of contributions reported on line 1a)	9a		
b	Less direct expenses other than fundraising expenses	9b		
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
10 a	Gross sales of inventory, less returns and allowances	10a		
b	Less cost of goods sold	10b		
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		
11	Other revenue (from Part VII, line 103)	11	464,378.	
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	43,947,868.	
13	Program services (from line 44, column (B))	13	40,626,260.	
14	Management and general (from line 44, column (C))	14	3,982,028.	
15	Fundraising (from line 44, column (D))	15		
16	Payments to affiliates (attach schedule)	16		
17	Total expenses (add lines 16 and 44, column (A))	17	44,608,288.	
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	<660,420.>	
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	3,446,865.	
20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 2	20	291,557.	
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	3,078,002.	

**THE SPURWINK CORPORATION
FORMERLY THE SPURWINK SCHOOL**

01-0319802

Part II Statement of Functional Expenses

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

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Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule)				
	cash \$ _____ noncash \$ _____				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc	305,897.	0.	305,897.	0.
26	Other salaries and wages	26,554,671.	24,889,363.	1,665,308.	
27	Pension plan contributions	197,297.	197,297.		
28	Other employee benefits	1,983,717.	1,853,719.	129,998.	
29	Payroll taxes	2,015,721.	1,867,115.	148,606.	
30	Professional fundraising fees				
31	Accounting fees	45,812.		45,812.	
32	Legal fees	123,818.	11,802.	112,016.	
33	Supplies	2,596,803.	2,416,318.	180,485.	
34	Telephone	434,355.	372,084.	62,271.	
35	Postage and shipping				
36	Occupancy	1,281,745.	1,273,697.	8,048.	
37	Equipment rental and maintenance				
38	Printing and publications				
39	Travel	700,951.	650,474.	50,477.	
40	Conferences, conventions, and meetings	42,799.	25,461.	17,338.	
41	Interest	933,109.	802,405.	130,704.	
42	Depreciation, depletion, etc. <i>STMT 9</i>	1,128,768.	1,060,613.	68,155.	
43	Other expenses not covered above (itemize):				
a	_____				
b	_____				
c	_____				
d	_____				
e	SEE STATEMENT 3	6,262,825.	5,205,912.	1,056,913.	
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44,608,288.	40,626,260.	3,982,028.	0.

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____;

(iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose?

TREAT EMOTIONALLY HANDICAPPED CHILDREN AND ADULTS

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others)

a	SEE STATEMENT 12				
		(Grants and allocations \$ _____)			40,626,260.
b					
		(Grants and allocations \$ _____)			
c					
		(Grants and allocations \$ _____)			
d					
		(Grants and allocations \$ _____)			
e	Other program services (attach schedule)		(Grants and allocations \$ _____)		
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)				40,626,260.

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Part IV Balance Sheets

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing	4,944,119.	45	72,970.
	46 Savings and temporary cash investments	23,089.	46	5,787,041.
	47 a Accounts receivable	47a 4,452,641.		
	b Less: allowance for doubtful accounts	47b 411,538.	4,910,927.	47c 4,041,103.
	48 a Pledges receivable	48a		
	b Less allowance for doubtful accounts	48b		48c
	49 Grants receivable		168,451.	49 232,696.
	50 Receivables from officers, directors, trustees, and key employees			50
	51 a Other notes and loans receivable <i>STMT 10</i>	51a 291,027.		
	b Less allowance for doubtful accounts	51b	285,210.	51c 291,027.
	52 Inventories for sale or use			52
	53 Prepaid expenses and deferred charges		363,549.	53 624,635.
	54 Investments - securities	▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54
	55 a Investments - land, buildings, and equipment basis	55a		
	b Less accumulated depreciation	55b		55c
56 Investments - other			56	
57 a Land, buildings, and equipment basis	57a 23,655,887.			
b Less accumulated depreciation <i>STMT 9</i>	57b 7,873,665.	16,039,777.	57c 15,782,222.	
58 Other assets (describe ▶ <i>SEE STATEMENT 4</i>)		2,314,250.	58 2,113,720.	
59 Total assets (add lines 45 through 58) (must equal line 74)		29,049,372.	59 28,945,414.	
Liabilities	60 Accounts payable and accrued expenses	5,453,874.	60	4,718,549.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities <i>STATEMENT 11</i>		15,760,996.	64a 15,613,780.
	b Mortgages and other notes payable		792,278.	64b 805,622.
	65 Other liabilities (describe ▶ <i>SEE STATEMENT 5</i>)		3,595,359.	65 4,723,621.
66 Total liabilities (add lines 60 through 65)		25,602,507.	66 25,861,572.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	3,328,284.	67	2,898,675.
	68 Temporarily restricted	118,581.	68	185,167.
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		3,446,865.	73 3,083,842.
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)		29,049,372.	74 28,945,414.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

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Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return

a	Total revenue, gains, and other support per audited financial statements	a	44018717.
b	Amounts included on line a but not on line 12, Form 990.		
(1)	Net unrealized gains on investments \$ 65,009.		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify) \$		
	Add amounts on lines (1) through (4).	b	65,009.
c	Line a minus line b	c	43953708.
d	Amounts included on line 12, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify): \$		
	Add amounts on lines (1) and (2)	d	0.
e	Total revenue per line 12, Form 990 (line c plus line d)	e	43953708.

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements	a	44608288.
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify) \$		
	Add amounts on lines (1) through (4)	b	0.
c	Line a minus line b	c	44608288.
d	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify): \$		
	Add amounts on lines (1) and (2)	d	0.
e	Total expenses per line 17, Form 990 (line c plus line d)	e	44608288.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
DONNELL P. CARROLL 899 RIVERSIDE STREET PORTLAND, ME 04103	CHAIR .5 HRS	0.	0.	0.
THOMAS DAFFRON 899 RIVERSIDE STREET PORTLAND, ME 04103	TRUSTEE .5 HRS	0.	0.	0.
BARRY A. DELONG 899 RIVERSIDE STREET PORTLAND, ME 04103	TRUSTEE .5 HRS	0.	0.	0.
TARRON BRAGDON 899 RIVERSIDE STREET PORTLAND, ME 04103	TRUSTEE .5 HRS	0.	0.	0.
LEO G. MARTIN 899 RIVERSIDE STREET PORTLAND, ME 04103	TRUSTEE .5 HRS	0.	0.	0.
DALE F. THISTLE 899 RIVERSIDE STREET PORTLAND, ME 04103	TRUSTEE .5 HRS	0.	0.	0.
PETER M. MCPHERSON 899 RIVERSIDE STREET PORTLAND, ME 04103	PRESIDENT 40+ HRS	138,044.	59,452.	0.
NANCY G. IRVING 899 RIVERSIDE STREET PORTLAND, ME 04103	TREASURER 40+ HRS	83,464.	3,326.	0.
DAWN STILES, LCSW 899 RIVERSIDE STREET PORTLAND, ME 04103	VICE PRESIDENT 40+ HRS	84,389.	3,225.	0.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? If "Yes," attach schedule Yes No

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Part VI Other Information		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77	X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b	If "Yes," has it filed a tax return on Form 990-T for this year? N/A	78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X
b	If "Yes," enter the name of the organization SEE STATEMENT 6 and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81 a	Enter direct or indirect political expenditures. See line 81 instructions 81a 0.		
b	Did the organization file Form 1120-POL for this year?	81b	X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III) 82b		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A	84b	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members? N/A	85a	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? N/A	85b	
	If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		
c	Dues, assessments, and similar amounts from members 85c N/A		
d	Section 162(e) lobbying and political expenditures 85d N/A		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e N/A		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f N/A		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? N/A	85g	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A	85h	
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12 86a N/A		
b	Gross receipts, included on line 12, for public use of club facilities 86b N/A		
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders 87a N/A		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) 87b N/A		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under section 4911 0.; section 4912 0.; section 4955 0.		
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization 0.		
90 a	List the states with which a copy of this return is filed NOT REQUIRED		
b	Number of employees employed in the pay period that includes March 12, 2003 90b 794		
91	The books are in care of NANCY IRVING Telephone no (207) 871-1200		
	Located at 899 RIVERSIDE ST., PORTLAND, ME ZIP + 4 04103		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year 92 N/A		

323041
12-17-03

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Part VII Analysis of Income-Producing Activities (See page 33 of the instructions)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue					
a <u>SCHOOL DISTRICTS</u>					3,734,247.
b <u>PRIVATE PAY</u>					290,867.
c <u>3RD PARTY INSURANCE</u>					88,671.
d <u>TRAINING</u>					17,275.
e _____					
f Medicare/Medicaid payments					25,954,355.
g Fees and contracts from government agencies					12,905,274.
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	124,482.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property			30	5,840.	
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					<12,654.>
100 Gain or (loss) from sales of assets other than inventory			18	2,375.	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a <u>MISCELLANEOUS</u>					294,349.
b <u>GAIN ON ACQUISITION</u>					170,029.
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0.		132,697.	43,442,413.
105 Total (add line 104, columns (B), (D), and (E))					43,575,110.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93 & 103	<u>INCOME FROM THE FEES FOR SERVICES ALLOWS SPURWINK SCHOOL TO PROVIDE SERVICES FOR THE CARE OF EMOTIONALLY DISTURBED CHILDREN & ADULTS.</u>

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Accompanying schedules and statements, and to the best of my knowledge and belief, it is true,
information of which preparer has any knowledge.

4/22/05 Date Robert M. McPherson, President Type or print name and title

____ Date _____ Check if _____ Preparer's SSN or PTIN _____

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information—(See separate instructions.)
▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No 1545-0047

2003

Name of the organization **THE SPURWINK CORPORATION**
FORMERLY THE SPURWINK SCHOOL Employer identification number
01 0319802

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
LAWRENCE R. RICCI ----- SO. PORTLAND, ME 04106	MED DIR - CAP 40 HRS	191,685.	18,171.	0.
JESSICA R. MAHNKE ----- BATH, ME 04530	MED DIR - TED 32 HRS	142,101.	16,236.	0.
ROBERT A. HAINES ----- YARMOUTH, ME 04096	PSYCHIATRIST 32 HRS	130,875.	16,275.	0.
ROBERT W. SMALL ----- MECHANIC FALLS, ME 04256	DIR CLINICAL 40 HRS	112,213.	15,395.	0.
COLIN S. POPE ----- POWNAI, ME 04069	MED DIR - PHC 30 HRS	103,161.	4,126.	0.
Total number of other employees paid over \$50,000 ▶	61			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms) if there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
TIMOTHY WAITE, MD ----- PORTLAND, ME 04102	PSYCHIATRIST	101,814.
DAVID LOBOZZO, MD ----- PORTLAND, ME 04101	PSYCHIATRIST	79,575.
MARK W. MAHNKE, M.D. ----- BATH, ME 04530	CONSULTANT	65,670.
BERNARD GORDON, M.D. ----- PORTLAND, ME 04101	PSYCHIATRIST	53,075.
KELLY REMMEL ZIMMERMAN ----- PORTLAND, ME 04112	ATTORNEYS	51,308.
Total number of others receiving over \$50,000 for professional services ▶	0	

Part III Statements About Activities (See page 2 of the instructions)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities $\$$ _____ $\$$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities	1	X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions) SEE STATEMENT 8		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE PART V, FORM 990...	2d	X
e Transfer of any part of its income or assets?	2e	X
3 a Do you make grants for scholarships, fellowships, student loans, etc? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	3a	X
b Do you have a section 403(b) annuity plan for your employees?	3b	X
4 Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4	X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions)

The organization is not a private foundation because it is (Please check only ONE applicable box.)

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i)
- 6 A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v)
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state \blacktriangleright _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A.)
- 11b A community trust Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A.)
- 12 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the Support Schedule in Part IV-A)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations. (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions)

THE SPURWINK CORPORATION

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting. **N/A**
 Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	0.	0.	0.	0.	0.
24 Line 23 minus line 17					
25 Enter 1% of line 23					
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a N/A
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1999 through 2002 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b N/A
c Total support for section 509(a)(1) test Enter line 24, column (e)					26c N/A
d Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____					26d N/A
e Public support (line 26c minus line 26d total)					26e N/A
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f N/A %
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: (2002) _____ (2001) _____ (2000) _____ (1999) _____					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year (2002) _____ (2001) _____ (2000) _____ (1999) _____					
c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					27c N/A
d Add Line 27a total _____ and line 27b total _____					27d N/A
e Public support (line 27c total minus line 27d total)					27e N/A
f Total support for section 509(a)(2) test Enter amount on line 23, column (e)					27f N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1999 through 2002, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return. Do not include these grants in line 15					

THE SPURWINK CORPORATION

Part V Private School Questionnaire (See page 7 of the instructions.)

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	X	
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	X	
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain (If you need more space, attach a separate statement.) VIA NEWSPAPER ADS	X	
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		X
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement.) DO NOT GIVE SCHOLARSHIPS, ETC.	X	
33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?		X
b	Admissions policies?		X
c	Employment of faculty or administrative staff?		X
d	Scholarships or other financial assistance?		X
e	Educational policies?		X
f	Use of facilities?		X
g	Athletic programs?		X
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		X
34 a	Does the organization receive any financial aid or assistance from a governmental agency? STATEMENT 7	X	
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		X
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	X	

THE SPURWINK CORPORATION

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)

N/A

(To be completed ONLY by an eligible organization that filed Form 5768)

Check a if the organization belongs to an affiliated group Check b if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
		N/A	
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)		
37	Total lobbying expenditures to influence a legislative body (direct lobbying)		
38	Total lobbying expenditures (add lines 36 and 37)		
39	Other exempt purpose expenditures		
40	Total exempt purpose expenditures (add lines 38 and 39)		
41	Lobbying nontaxable amount Enter the amount from the following table - If the amount on line 40 is - The lobbying nontaxable amount is - Not over \$500,000 20% of the amount on line 40 Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000 \$1,000,000		
42	Grassroots nontaxable amount (enter 25% of line 41)		
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36		
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38		

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below See the instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A (e) Total
	(a) 2003	(b) 2002	(c) 2001	(d) 2000	
45	Lobbying nontaxable amount				0.
46	Lobbying ceiling amount (150% of line 45(e))				0.
47	Total lobbying expenditures				0.
48	Grassroots nontaxable amount				0.
49	Grassroots ceiling amount (150% of line 48(e))				0.
50	Grassroots lobbying expenditures				0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
a Volunteers		X	
b Paid staff or management (Include compensation in expenses reported on lines c through h.)		X	
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
i Total lobbying expenditures (Add lines c through h.)			0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of

(i) Cash

(ii) Other assets

b Other transactions

(i) Sales or exchanges of assets with a noncharitable exempt organization

(ii) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities, equipment, or other assets

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:

Table with 3 columns: Question, Yes, No. Rows include 51a(i), a(ii), b(i), b(ii), b(iii), b(iv), b(v), b(vi), and c. All 'No' boxes are checked with an 'X'.

N/A

Table with 4 columns: (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. The table is currently empty.

52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes No [X] No

b If "Yes," complete the following schedule: N/A

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. The table is currently empty.

FORM 990 GAIN (LOSS) FROM SALE OF OTHER ASSETS STATEMENT 1

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED		
EQUIPMENT	VARIOUS	VARIOUS	PURCHASED		
NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
VARIOUS	2,375.	0.	0.	0.	2,375.
TO FM 990, PART I, LN 8	2,375.	0.	0.	0.	2,375.

FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 2

DESCRIPTION	AMOUNT
UNREALIZED GAIN ON INVESTMENTS	65,009.
MINIMUM PENSION LIABILITY ADJUSTMENT	226,548.
TOTAL TO FORM 990, PART I, LINE 20	291,557.

FORM 990 OTHER EXPENSES STATEMENT 3

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
INSURANCE	509,924.	474,110.	35,814.	
CONSULTANT FEES	725,808.	703,360.	22,448.	
TECHNICAL ASSISTANCE	507,800.		507,800.	
TEMPORARY STAFF	91,301.	55,131.	36,170.	
MAINTENANCE & REPAIRS	1,005,390.	896,993.	108,397.	
DUES, SUBSCRIPTIONS, & ADVERTISING	62,947.	10,924.	52,023.	
RECRUITMENT & TRAINING	249,989.	227,022.	22,967.	
UTILITIES	467,147.	437,877.	29,270.	
OUTSIDE SERVICES	123,762.	32,766.	90,996.	
STAFF ENHANCEMENT	212,905.	145,487.	67,418.	
AMORTIZATION	41,799.		41,799.	
DONATIONS	2,890.	2,890.		
CLIENT COSTS	431,905.	431,905.		

FORM 990 OTHER ASSETS STATEMENT 4

DESCRIPTION	AMOUNT
DEPOSITS	19,399.
INVESTMENTS - RABBI TRUST	989,531.
FINANCING COSTS - NET	314,020.
TRUSTEE HELD FUNDS	633,395.
INVESTMENT IN SUBSIDIARIES	157,375.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	2,113,720.

FORM 990 OTHER LIABILITIES STATEMENT 5

DESCRIPTION	AMOUNT
DEFERRED COMPENSATION	1,409,387.
POSTRETIREMENT BENEFITS	222,820.
PROGRAM SETTLEMENTS PAYABLE	3,091,414.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	4,723,621.

FORM 990 IDENTIFICATION OF RELATED ORGANIZATIONS PART VI, LINE 80B STATEMENT 6

NAME OF ORGANIZATION	EXEMPT	NONEXEMPT
THE SPURWINK INSTITUTE	X	
TSS, INC.	X	
CAPITAL KIDS	X	

FOOTNOTES STATEMENT 7

SCHEDULE A, PART V, LINE 34
 THE SPURWINK SCHOOL RECEIVES GRANTS AND FEES FOR SERVICES FROM FEDERAL AND STATE GOVERNMENT AGENCIES.

SCHEDULE A

STATEMENT REGARDING ACTIVITIES WITH
SUBSTANTIAL CONTRIBUTORS, TRUSTEES, DIRECTORS,
CREATORS, KEY EMPLOYEES, ETC.,
PART III, LINE 2

STATEMENT 8

VEHICLES WERE PURCHASED FROM AND MAINTAINED BY YANKEE FORD, WHICH IS OWNED BY A BOARD MEMBER. ALL TRANSACTIONS WERE AT ARMS-LENGTH.

THE SPURWINK SCHOOL
FORM 990

01-0319802
6/30/2004

PART II, LINE 42 AND PART IV, LINE 57

	COST	DEPREC	ACCUM DEPREC
LAND	1,671,524		
BUILDINGS	17,073,735	557,792	4,595,742
EQUIPMENT	1,541,646	129,830	1,273,448
AUTOMOBILES	2,527,406	382,535	1,505,607
LEASEHOLD IMPROVEMENTS	825,640	58,611	498,868
CONSTRUCTION IN PROGRESS	15,936		
	<u>23,655,887</u>	<u>1,128,768</u>	<u>7,873,665</u>

THE SPURWINK SCHOOL
FORM 990

01-0319802
6/30/2004

PART IV, LINE 51 - OTHER NOTES & LOANS RECEIVABLE

4.5% note receivable from The Spurwink Institute, payable
in monthly installments of \$5,362, through October 2006
Temporarily restricted funds due from The Spurwink Institute

\$131,344

159,683

\$291,027

PART IV, LINE 64 - MORTGAGES & OTHER NOTES PAYABLE

MHHEFA Revenue Bonds, Series 1997B, term bonds due July 1, 2018 with interest rates ranging from 4.4% to 5.0%	\$ 969,931
MHHEFA Revenue Bonds, Series 1995A, term bonds due July 1, 2025 with interest rates ranging from 5.125% to 5.875%	710,278
MHHEFA Revenue Bonds, Series 1996B, term bonds due July 1, 2016 with interest rates ranging from 4.75% to 5.75%	3,498,425
MHHEFA Revenue Bonds, Series 1998B, term bonds due July 1, 2028 with interest rates ranging from 4.2% to 5.0%	969,868
MHHEFA Revenues Bonds, Series 2004A, term bonds due July 1, 2024, with interest rates ranging from 2.0% to 5.375%	9,465,278
Various notes payable to Ford Motor Credit Company, with interest rates ranging from 0.9% to 9.75%, in monthly installments of \$267 to \$685 (including principal and interest), maturing between July 2004 and June 2008, secured by motor vehicles	<u>805,622</u>
	<u>\$ 16,419,402</u>



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Spurwink Mission

To provide quality services and supports that effectively meet the diverse needs of children, adolescents and adults, and their families, through provision of a continuum of services. These services are based upon determination of clients' strengths and needs, and include education, care and treatment. Services are provided in a variety of home-based, community-based and agency-based settings. In all settings, our goal is to assist our clients in achieving their optimal potential in the least restrictive environment possible.

We Value:

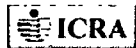
- Respect for individuals - their desires, opinions and needs
- Involvement of families
- Individualization
- Protection and support of consumer rights
- Personal growth, education, opportunity and creativity
- Creation of partnerships and ongoing communication with our consumers
- The helping relationship that emphasizes each person's strengths and competencies
- Orientation to the future
- Integrity and honesty
- Willingness to confront issues, even difficult ones
- Consideration, courtesy and humor
- Effective structure and organization
- Accountability
- The exceptional efforts of our staff in meeting Spurwink's mission

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Contact:
 Spurwink
 899 Riverside
 Portland, Main
 207-871-1200
 1-888-889-3900
info@spurwink.org

Address: 899 Riverside Street Portland ME 04103 **Phone:** 207-871-1200 or Toll Free 1-888-889-3903
Fax: 207-871-1232 **TDD:** 207-871-1233 **Email:** info@spurwink.org

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Programs and Services

Spurwink provides a wide array of community-based services for children, adolescents, adults and families who face challenges associated with mental illness, behavioral or emotional disorders and developmental disabilities. Our services are delivered through a variety of programs located throughout southern and central Maine.

Services for Youth

Day Treatment

Spurwink School at Spring Harbor Hospital

Preschool

Therapeutic Riding Program

Residential

- Juvenile Alternative Residential Facility
- Options Program
- Sanford Staff Intensive Youth Program
- Staff Secure Treatment Home

Services for Adults

Day Services

Residential

Therapeutic Riding Program

Family Services

Case Management

In-Home Support

Maine Caring Families

Outpatient Services

Child Abuse Program

Spurwink Treatment, Evaluation and Diagnostic (TED) Clinics

Public School Counseling

Portland Help Center

Contact:

Spurwink
 899 Riverside
 Portland, Maine
 207-871-1200
 1-888-889-3903
[info@spurwink](mailto:info@spurwink.org)

Address: 899 Riverside Street Portland ME 04103 **Phone:** 207-871-1200 or Toll Free 1-888-889-3903
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About Spurwink

Founded in 1960 in Portland, Maine, Spurwink has developed into a premiere treatment facility that has gained the respect and admiration of state leaders, mental health providers and communities throughout Maine. **Today we are much more than a school.** We are a network of professionals providing mental health, educational and residential services for children, adolescents and adults. We employ over 850 employees who help to provide a wide array of mental health services to over 4,000 Maine citizens who are facing emotional, behavioral and developmental challenges. We have developed a strong reputation for rising to meet the mental health needs of the people of Maine by developing quality services that are the least restrictive and the most effective in helping our clients reach their human potential.

Spurwink is a network of professionals providing mental health, educational and residential services for children, adolescents and adults.

Spurwink works to improve and maintain the highest possible level of functioning for individuals served. Spurwink provides a stable, emotionally supportive environment in which clients can develop self-esteem and learn new skills. The wide array of programs and services is designed to meet the identified needs of each client and, to this end, each client's program is highly individualized and continually reviewed, monitored and refined.

- Spurwink was identified by the National Institute of Mental Health (NIMH) as one of eleven exemplary programs in the United States.
- The agency holds full accreditation from the Council on Accreditation for Children and Family Services (COA).
- Spurwink is a member of the Child Welfare League of America and the American Association of Children's Residential Centers.
- Through Maine's interdepartmental process, Spurwink is licensed as a Mental Health Facility at the Full Service Level and is approved as a Special Purpose School (K-12 ungraded).



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Contact:
 Spurwink
 899 Riverside
 Portland, Maine
 207-871-1200
 1-888-889-3903
info@spurwink.org

Address: 899 Riverside Street Portland ME 04103 **Phone:** 207-871-1200 or Toll Free 1-888-889-3903
Fax: 207-871-1232 **TDD:** 207-871-1233 **Email:** info@spurwink.org

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Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

▶ File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box **X**
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Note: Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time - Only submit original (no copies needed)

Note: Form 990-T corporations requesting an automatic 6-month extension - check this box and complete Part I only **All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.**

Type or print	Name of Exempt Organization THE SPURWINK SCHOOL	Employer identification number 01-0319802
File by the due date for filing your return See instructions	Number, street, and room or suite no. If a P.O. box, see instructions. 899 RIVERSIDE STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. PORTLAND, ME 04103	

Check type of return to be filed (file a separate application for each return):

- | | | |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

- If the organization does **not** have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the **whole** group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-month, for **990-T corporation**) extension of time until **FEBRUARY 15, 2005** to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year _____ or
 ▶ tax year beginning **JUL 1, 2003**, and ending **JUN 30, 2004**

2 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ _____

c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ **N/A**

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ▶ E. Drew Cheney Title ▶ CPA Date ▶ 11/2/04

LHA For Paperwork Reduction Act Notice, see instruction

Form **8868** (12-2000)

BAKER NEWMAN & NOYES LLC
One Hundred Middle Street
P.O. Box 507
Portland, ME 04112-0507

If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II and check this box

Note: Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1).

Part II Additional (not automatic) 3-Month Extension of Time - Must file Original and One Copy.		
Type or print.	Name of Exempt Organization THE SPURWINK CORPORATION FORMERLY THE SPURWINK SCHOOL	Employer identification number 01-0319802
File by the extended due date for filing the return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 899 RIVERSIDE STREET	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. PORTLAND, ME 04103	

Check type of return to be filed (File a separate application for each return):

- Form 990
- Form 990-EZ
- Form 990-T (sec. 401(a) or 408(a) trust)
- Form 1041-A
- Form 5227
- Form 8870
- Form 990-BL
- Form 990-PF
- Form 990-T (trust other than above)
- Form 4720
- Form 6069

STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until MAY 16, 2005

5 For calendar year _____, or other tax year beginning JUL 1, 2003 and ending JUN 30, 2004

6 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

7 State in detail why you need the extension
ADDITIONAL TIME IS NEEDED TO GATHER THE INFORMATION NECESSARY TO PREPARE A COMPLETE AND ACCURATE RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____

b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ _____

c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature E. Drew Cheney Title CPA Date 2/14/05

Notice to Applicant - To Be Completed by the IRS

- We have approved this application. Please attach this form to the organization's return.
- We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.
- We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.
- We cannot consider this application because it was filed after the due date of the return for which an extension was requested.
- Other _____

Director _____ By: _____ Date _____

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print	Name BAKER NEWMAN & NOYES	EXTENSION APPROVED
	Number and street (include suite, room, or apt. no.) Or a P.O. box number P.O. BOX 507	MAR 16 2005
	City or town, province or state, and country (including postal or ZIP code) PORTLAND, ME 04112	

323832 05-01-03