Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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.

OMB No 1545-0047

2005

Open to Public Inspection

A For the 2005 calendar year, or tax year beginning JUL 1, 2005 and ending JUN 30, 2006

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return ☐ Amended return ☐ Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organization: THE SPURWINK CORPORATION

Number and street (or P O box if mail is not delivered to street address): 899 RIVERSIDE STREET — Room/suite:

City or town, state or country, and ZIP + 4: PORTLAND, ME 04103

D Employer identification number: 01-0319802

E Telephone number: (207)871-1200

F Accounting method: ☐ Cash [X] Accrual ☐ 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 [X] No

H(b) If "Yes," enter number of affiliates ▶ N/A

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 [X] No

I Group Exemption Number ▶ N/A

G Website: ▶WWW.SPURWINK.ORG

J Organization type (check only one) ▶ [X] 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 chooses to file a return, be sure to file a complete return **Some states require a complete return.**

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

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 47,124,745.

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

Revenue	1	Contributions, gifts, grants, and similar amounts received				
	a	Direct public support	1a	176,860.		
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c	956,294.		
	d	Total (add lines 1a through 1c) (cash $ 1,122,357. noncash $ 10,797.)			1d	1,133,154.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	44,416,152.
	3	Membership dues and assessments			3	
	4	Interest on savings and temporary cash investments			4	807,365.
	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 ▶)			7	
	8 a	Gross amount from sales of assets other than inventory — (A) Securities: ; (B) Other:	8a			
	b	Less. cost or other basis and sales expenses — (A) Securities: ; (B) Other:	8b			
	c	Gain or (loss) (attach schedule) — (A) Securities: ; (B) Other:	8c			
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))			8d	
	9	Special events and activities (attach schedule). If any amount is from gaming, check here ▶ ☐				
	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	768,074.
	12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12	47,124,745.
Expenses	13	Program services (from line 44, column (B))			13	43,228,076.
	14	Management and general (from line 44, column (C))			14	3,048,716.
	15	Fundraising (from line 44, column (D))			15	27,469.
	16	Payments to affiliates (attach schedule)			16	
	17	**Total expenses** (add lines 16 and 44, column (A))			17	46,304,261.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)			18	820,484.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))			19	3,320,917.
	20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 1			20	412,732.
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21	4,554,133.

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OGDEN, UT

SCANNED MAY 14 2007

LHA **For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.** Form 990 (2005)

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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

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 $ 0. noncash $ 0.) If this amount includes foreign grants, check here ▶ ☐	22				
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc.**	25	392,729.	219,757.	145,503.	27,469.
26 Other salaries and wages	26	26,352,049.	24,826,437.	1,525,612.	
27 Pension plan contributions	27	593,573.	593,573.		
28 Other employee benefits	28	2,550,924.	2,413,457.	137,467.	
29 Payroll taxes	29	1,910,702.	1,790,408.	120,294.	
30 Professional fundraising fees	30				
31 Accounting fees	31	95,260.		95,260.	
32 Legal fees	32	162,775.	5,701.	157,074.	
33 Supplies	33	1,985,697.	1,881,867.	103,830.	
34 Telephone	34	439,770.	396,442.	43,328.	
35 Postage and shipping	35				
36 Occupancy	36	1,339,748.	1,333,594.	6,154.	
37 Equipment rental and maintenance	37				
38 Printing and publications	38				
39 Travel	39	786,336.	756,840.	29,496.	
40 Conferences, conventions, and meetings	40	4,618.	2,598.	2,020.	
41 Interest	41	797,472.	690,100.	107,372.	
42 Depreciation, depletion, etc. STMT 1	42	985,330.	923,150.	62,180.	
43 Other expenses not covered above (itemize):					
a	43a				
b	43b				
c	43c				
d	43d				
e	43e				
f	43f				
g SEE STATEMENT 2	43g	7,907,278.	7,394,152.	513,126.	
44 **Total functional expenses.** Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	46,304,261.	43,228,076.	3,048,716.	27,469.

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 $ N/A ; (ii) the amount allocated to Program services $ N/A ;

(iii) the amount allocated to Management and general $ N/A ; and (iv) the amount allocated to Fundraising $ N/A

** SEE STATEMENT 3

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Part III Statement of Program Service Accomplishments *(See the instructions.)*

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.

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 14 (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	43,228,076.
b (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
c (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
d (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
e Other program services (attach schedule) (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) ▶	43,228,076.

Part IV Balance Sheets *(See the instructions.)*

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

	Line	Description			(A) Beginning of year		(B) End of year
Assets	45	Cash - non-interest-bearing			80,078.	45	81,120.
	46	Savings and temporary cash investments			6,290,270.	46	11,332,469.
	47 a	Accounts receivable	47a	11,552,661.			
	b	Less: allowance for doubtful accounts	47b	1,733,089.	1,477,940.	47c	9,819,572.
	48 a	Pledges receivable	48a				
	b	Less: allowance for doubtful accounts	48b			48c	
	49	Grants receivable			185,331.	49	25,745.
	50	Receivables from officers, directors, trustees, and key employees				50	
	51 a	Other notes and loans receivable STMT 12	51a	235,357.			
	b	Less: allowance for doubtful accounts	51b		276,376.	51c	235,357.
	52	Inventories for sale or use				52	
	53	Prepaid expenses and deferred charges			255,531.	53	549,300.
	54	Investments - securities ▶ ☐ Cost ☐ 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	23,470,712.			
	b	Less: accumulated depreciation STMT 11	57b	8,798,788.	15,189,174.	57c	14,671,924.
	58	Other assets (describe ▶ SEE STATEMENT 4)			3,422,590.	58	2,722,520.
	59	**Total assets** (must equal line 74). Add lines 45 through 58			27,177,290.	59	39,438,007.
Liabilities	60	Accounts payable and accrued expenses			3,413,738.	60	4,245,689.
	61	Grants payable				61	
	62	Deferred revenue				62	
	63	Loans from officers, directors, trustees, and key employees				63	
	64 a	Tax-exempt bond liabilities STATEMENT 13			15,188,964.	64a	14,495,609.
	b	Mortgages and other notes payable			582,523.	64b	377,972.
	65	Other liabilities (describe ▶ SEE STATEMENT 5)			4,671,148.	65	15,764,604.
	66	**Total liabilities.** Add lines 60 through 65)			23,856,373.	66	34,883,874.
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶** [X] and complete lines 67 through 69 and lines 73 and 74.					
	67	Unrestricted			3,204,948.	67	4,403,754.
	68	Temporarily restricted			60,710.	68	64,991.
	69	Permanently restricted			55,259.	69	85,388.
		Organizations that do not follow SFAS 117, check here ▶ ☐ 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)			3,320,917.	73	4,554,133.
	74	**Total liabilities and net assets/fund balances.** Add lines 66 and 73			27,177,290.	74	39,438,007.

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return *(See the instructions)*

a	Total revenue, gains, and other support per audited financial statements			a	47,083,697.
b	Amounts included on line a but not on Part I, line 12.				
1	Net unrealized gains on investments	b1	<41,048.>		
2	Donated services and use of facilities	b2			
3	Recoveries of prior year grants	b3			
4	Other (specify):	b4			
	Add lines **b1** through **b4**			b	<41,048.>
c	Subtract line **b** from line **a**			c	47,124,745.
d	Amounts included on Part I, line 12, but not on line a:				
1	Investment expenses not included on Part I, line 6b	d1			
2	Other (specify):	d2			
	Add lines **d1** and **d2**			d	0.
e	**Total revenue** (Part I, line 12). Add lines **c** and **d** ▶			e	47,124,745.

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

a	Total expenses and losses per audited financial statements			a	46,100,395.
b	Amounts included on line a but not on Part I, line 17:				
1	Donated services and use of facilities	b1			
2	Prior year adjustments reported on Part I, line 20	b2			
3	Losses reported on Part I, line 20	b3			
4	Other (specify):	b4			
	Add lines **b1** through **b4**			b	0.
c	Subtract line **b** from line **a**			c	46,100,395.
d	Amounts included on Part I, line 17, but not on line a:				
1	Investment expenses not included on Part I, line 6b	d1			
2	Other (specify): DEFERRED COMPENSATION	d2	203,866.		
	Add lines **d1** and **d2**			d	203,866.
e	**Total expenses** (Part I, line 17). Add lines **c** and **d** ▶			e	46,304,261.

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) *(See the instructions)*

(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 plans	(E) Expense account and other allowances
SEE STATEMENT 6		274,696.	0.	0.

Part V-A Current Officers, Directors, Trustees, and Key Employees *(continued)*

		Yes	No
75 a	Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings ▶ 8		
b	Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s) **75b**		X
c	Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control? SEE STATEMENT 8 **75c**	X	
	Note. Related organizations include section 509(a)(3) supporting organizations. If "Yes," attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization.		
d	Does the organization have a written conflict of interest policy? **75d**	X	

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
HARVEY BERMAN RAYMOND, ME 04071	0.	55,688.	0.	0.
JOHN ROSSER FORT MYERS, FL 33908	0.	62,345.	0.	0.

Part VI Other Information *(See the instructions.)*

			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 7 and check whether it is ☐ exempt or ☐ 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

Part VI Other Information *(continued)*

			Yes	No
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 ▶ NONE

b Number of employees employed in the pay period that includes March 12, 2005 — 90b: 812

91 a The books are in care of ▶ NANCY IRVING Telephone no ▶ (207) 871-1200

Located at ▶ 899 RIVERSIDE ST., PORTLAND, ME ZIP + 4 ▶ 04103

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	91b		X
	If "Yes," enter the name of the foreign country ▶ N/A See the instructions for exceptions and filing requirements for **Form TD F 90-22.1,** Report of Foreign Bank and Financial Accounts.			
c	At any time during the calendar year, did the organization maintain an office outside of the United States?	91c		X
	If "Yes," enter the name of the foreign country ▶ N/A			

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

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02-03-06

16340322 793251 74095-227 2005.09001 THE SPURWINK CORPORATION 74095-21

Part VII **Analysis of Income-Producing Activities** *(See the instructions.)*

Note: *Enter gross amounts unless otherwise indicated.*	Unrelated business income (A) Business code	Unrelated business income (B) Amount	Excluded by section 512, 513, or 514 (C) Exclusion code	Excluded by section 512, 513, or 514 (D) Amount	(E) Related or exempt function income
93 Program service revenue:					
a SCHOOL DISTRICTS					3,708,570.
b PRIVATE PAY					502,135.
c 3RD PARTY INSURANCE					189,845.
d					
e					
f Medicare/Medicaid payments					31,565,443.
g Fees and contracts from government agencies					8,450,159.
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	807,365.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a MISCELLANEOUS					768,074.
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		807,365.	45,184,226.

105 **Total** (add line 104, columns (B), (D), and (E)) ▶ 45,991,591.

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 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 &	INCOME FROM THE FEES FOR SERVICES ALLOWS SPURWINK SCHOOL
103	TO PROVIDE SERVICES FOR THE CARE OF EMOTIONALLY DISTURBED
	CHILDREN & ADULTS.

Part IX **Information Regarding Taxable Subsidiaries and Disregarded Entities** *(See 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 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).*

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

▶ Dawn Stiles — Signature of officer | Date | ▶ DAWN STILES, PRESIDENT — Type or print name and title.

Paid Preparer's Use Only

Preparer's signature ▶ E. Drew Cheney	Date 3/29/07	Check if self-employed ▶ ☐	Preparer's SSN or PTIN	
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ BAKER NEWMAN & NOYES P.O. BOX 507 PORTLAND, ME 04112			EIN ▶ Phone no ▶ (207) 879-2100	

523163 02-03-06

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 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

2005

Name of the organization: THE SPURWINK CORPORATION

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 40.00	178,544.	15,881.	0.
ROBERT A. HAINES YARMOUTH, ME 04096	PSYCHOLOGIST 32.00	127,308.	14,173.	0.
DANIEL BONNER SO. PORTLAND, ME 04106	DIR ADMIN 40.00	84,991.	12,480.	0.
KERRY M. DRACH PORTLAND, ME 04101	PSYCHOLOGIST 40.00	84,520.	12,120.	0.
MARTIN P. DONLON PORTLAND, ME 04101	SR PROG DIR 40.00	82,276.	6,344.	0.
Total number of other employees paid over $50,000 ▶	55			

Part II-A 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 C. WAITE, MD DAYTON, ME 04005	PSYCHIATRIST	117,067.
DOYLE AND NELSON AUGUSTA, ME 04330	ATTORNEYS	93,349.
JESSICA MAHNKE, MD BATH,ME 04530	PSYCHIATRIST	82,882.
BERNARD GORDON, M.D. PORTLAND, ME 04101	PSYCHIATRIST	82,636.
DAVID B. LOBOZZO, MD PORTLAND, ME 04101	PSYCHIATRIST	70,300.
Total number of others receiving over $50,000 for professional services ▶	3	

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions)

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
NORTH ATLANTIC PROPERTY INC. PORTLAND, ME 04104	PROPERTY MANAGEMENT	150,872.
Total number of other contractors receiving over $50,000 for other 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)	1		X
	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			
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.)*			
a	Sale, exchange, or leasing of property? SEE STATEMENT 10	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-A, 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	
c	During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?	3c		X
4 a	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a		X
b	Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b		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** ▶ ____

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)** sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) Check the box that describes the type of supporting organization: ▶ ☐ Type 1 ☐ Type 2 ☐ Type 3

Provide the following information about the supported organizations (See page 6 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)

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) 2004	(b) 2003	(c) 2002	(d) 2001	(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 2001 through 2004 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:

(2004) ______ (2003) ______ (2002) ______ (2001) ______

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 11b, 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:

(2004) ______ (2003) ______ (2002) ______ (2001) ______

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 2001 through 2004, 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.

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?	29	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?	30	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?	31	X	
	If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement) VIA NEWSPAPER ADS			
32	Does the organization maintain the following.			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	X	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		X
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	X	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d	X	
	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.			
33	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	33a		X
b	Admissions policies?	33b		X
c	Employment of faculty or administrative staff?	33c		X
d	Scholarships or other financial assistance?	33d		X
e	Educational policies?	33e		X
f	Use of facilities?	33f		X
g	Athletic programs?	33g		X
h	Other extracurricular activities?	33h		X
	If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement.)			
34 a	Does the organization receive any financial aid or assistance from a governmental agency? STATEMENT 9	34a	X	
b	Has the organization's right to such aid ever been revoked or suspended?	34b		X
	If you answered "Yes" to either 34a or b, please explain using an attached statement			
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	35	X	

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)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
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	41		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44		

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.)

	Lobbying Expenditures During 4-Year Averaging Period				N/A
Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
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 11 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?

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of			
(i) Cash	51a(i)		X
(ii) Other assets	a(ii)		X
b Other transactions.			
(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)		X
(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		X
(iii) Rental of facilities, equipment, or other assets	b(iii)		X
(iv) Reimbursement arrangements	b(iv)		X
(v) Loans or loan guarantees	b(v)		X
(vi) Performance of services or membership or fundraising solicitations	b(vi)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		X

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: N/A

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

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

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

(a) Name of organization	(b) Type of organization	(c) Description of relationship

523151
02-03-06

FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 1

DESCRIPTION	AMOUNT
UNREALIZED LOSS ON INVESTMENTS	<41,048.>
MINIMUM PENSION LIABILITY ADJUSTMENT	249,914.
DEFERRED COMPENSATION PAYMENTS	203,866.
TOTAL TO FORM 990, PART I, LINE 20	412,732.

FORM 990 OTHER EXPENSES STATEMENT 2

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
INSURANCE	487,285.	456,909.	30,376.	
CONSULTANT FEES	765,492.	762,982.	2,510.	
TEMPORARY STAFF	66,384.	58,546.	7,838.	
MAINTENANCE & REPAIRS	785,892.	733,240.	52,652.	
DUES, SUBSCRIPTIONS, & ADVERTISING	45,546.	20,136.	25,410.	
RECRUITMENT & TRAINING	144,895.	131,602.	13,293.	
UTILITIES	583,527.	550,277.	33,250.	
OUTSIDE SERVICES	344,551.	125,066.	219,485.	
STAFF ENHANCEMENT	260,979.	199,617.	61,362.	
AMORTIZATION	16,134.		16,134.	
SERVICE PROVIDER TAXES	1,333,399.	1,333,399.		
CLIENT COSTS	374,990.	374,990.		
BAD DEBT EXPENSE	1,200,000.	1,200,000.		
ADMINISTRATIVE FEES - BONDS	60,658.	50,797.	9,861.	
WORKERS COMPENSATION	442,097.	414,538.	27,559.	
ADMINISTRATIVE FEES - TSS, INC.	841,607.	841,607.		
PROGRAM DEVELOPMENT	11,093.	11,093.		
OTHER	142,749.	129,353.	13,396.	
TOTAL TO FM 990, LN 43	7,907,278.	7,394,152.	513,126.	

FORM 990 OFFICER COMPENSATION ALLOCATION STATEMENT 3
PART II, LINE 25

NAME OF OFFICER, ETC.	COMPENSATION	EMPLOYEE BEN. PLANS	EXPENSE ACCOUNTS	TOTALS
PETER MCPHERSON	274,696.	0.		274,696.
A. PROGRAM SERVICES	219,757.			219,757.
B. MANAGEMENT AND GENERAL	27,470.			27,470.
C. FUNDRAISING	27,469.			27,469.

NAME OF OFFICER, ETC.	COMPENSATION	EMPLOYEE BEN. PLANS	EXPENSE ACCOUNTS	TOTALS
HARVEY BERMAN	55,688.			55,688.
A. PROGRAM SERVICES				
B. MANAGEMENT AND GENERAL	55,688.			55,688.
C. FUNDRAISING				

NAME OF OFFICER, ETC.	COMPENSATION	EMPLOYEE BEN. PLANS	EXPENSE ACCOUNTS	TOTALS
JOHN ROSSER	62,345.			62,345.
A. PROGRAM SERVICES				
B. MANAGEMENT AND GENERAL	62,345.			62,345.
C. FUNDRAISING				

TOTAL PROGRAM SERVICES	219,757.
TOTAL MANAGEMENT AND GENERAL	145,503.
TOTAL FUNDRAISING	27,469.
TOTAL OFFICER, ETC., COMPENSATION INCLUDED ON PARTS V-A AND V-B	392,729.

FORM 990	OTHER ASSETS	STATEMENT 4

DESCRIPTION	AMOUNT
DEPOSITS	35,737.
INVESTMENTS - RABBI TRUST	769,522.
FINANCING COSTS - NET	255,285.
TRUSTEE HELD FUNDS	1,661,976.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	2,722,520.

FORM 990	OTHER LIABILITIES	STATEMENT 5

DESCRIPTION	AMOUNT
DEFERRED COMPENSATION	1,042,374.
POSTRETIREMENT BENEFITS	291,107.
PROGRAM SETTLEMENTS PAYABLE	2,688,872.
ADVANCE PAYMENTS UNDER MAINECARE	11,742,251.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	15,764,604.

FORM 990 PART V-A - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES STATEMENT 6

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
DONNELL P. CARROLL 899 RIVERSIDE STREET PORTLAND, ME 04103	CHAIR 0.50	0.	0.	0.
THOMAS DAFFRON 899 RIVERSIDE STREET PORTLAND, ME 04103	DIRECTOR 0.50	0.	0.	0.
BARRY A. DELONG 899 RIVERSIDE STREET PORTLAND, ME 04103	DIRECTOR 0.50	0.	0.	0.
TARRON BRAGDON 899 RIVERSIDE STREET PORTLAND, ME 04103	DIRECTOR 0.50	0.	0.	0.
LEO G. MARTIN 899 RIVERSIDE STREET PORTLAND, ME 04103	DIRECTOR 0.50	0.	0.	0.
DALE F. THISTLE 899 RIVERSIDE STREET PORTLAND, ME 04103	DIRECTOR 0.50	0.	0.	0.
PETER M. MCPHERSON 899 RIVERSIDE STREET PORTLAND, ME 04103	PRESIDENT 0.50	274,696. *	0.	0.
NANCY G. IRVING, CPA 899 RIVERSIDE STREET PORTLAND, ME 04103	TREASURER 0.50	0.	0.	0.
DAWN STILES, LCSW 899 RIVERSIDE STREET PORTLAND, ME 04103	VICE PRESIDENT 0.50	0.	0.	0.
ANN HOLLYDAY, ESQ. 899 RIVERSIDE STREET PORTLAND, ME 04103	DIRECTOR 0.50	0.	0.	0.
SHARON L. ROBERTS 899 RIVERSIDE STREET PORTLAND, ME 04103	DIRECTOR 0.50	0.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V-A		274,696.	0.	0.

* SEE STATEMENT 15

FORM 990 IDENTIFICATION OF RELATED ORGANIZATIONS STATEMENT 7
PART VI, LINE 80B

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

FORM 990 PART V-A OFFICER COMPENSATION FROM RELATED ORGANIZATIONS STATEMENT 8

OFFICER'S NAME	COMPENSATION	EMPLOYEE BENEFIT PLAN CONTRIBUTION	EXPENSE ACCOUNT
PETER M. MCPHERSON	157,725.	26,036.	

NAME OF RELATED ORGANIZATION	EMPLOYER ID NUMBER
TSS, INC.	20-1351637

RELATIONSHIP BETWEEN ORGANIZATIONS

AFFILIATE

OFFICER'S NAME	COMPENSATION	EMPLOYEE BENEFIT PLAN CONTRIBUTION	EXPENSE ACCOUNT
NANCY G. IRVING, CPA	102,446.	4,098.	0.

NAME OF RELATED ORGANIZATION	EMPLOYER ID NUMBER
TSS, INC.	20-1351637

RELATIONSHIP BETWEEN ORGANIZATIONS

AFFILIATE

OFFICER'S NAME	COMPENSATION	EMPLOYEE BENEFIT PLAN CONTRIBUTION	EXPENSE ACCOUNT
DAWN STILES, LCSW	103,119.	4,125.	0.

NAME OF RELATED ORGANIZATION	EMPLOYER ID NUMBER
TSS, INC.	20-1351637

RELATIONSHIP BETWEEN ORGANIZATIONS

AFFILIATE

FOOTNOTES STATEMENT 9

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

SCHEDULE A | EXPLANATION OF TRANSACTIONS PART III, LINE 2A | STATEMENT 10

VEHICLES WERE PURCHASED FROM AND MAINTAINED BY YANKEE FORD, WHICH IS OWNED BY A BOARD MEMBER OF THE PARENT CORPORATION.
ALL TRANSACTIONS WERE AT ARMS-LENGTH AND FAIR MARKET VALUE

THE SPURWINK CORPORATION
FORM 990

01-0319802
6/30/2006

PART II, LINE 42 AND PART IV, LINE 57

	COST	DEPREC	ACCUM DEPREC
LAND	1,671,524		
BUILDINGS	17,467,468	529,959	5,567,968
EQUIPMENT	1,085,050	86,179	883,314
AUTOMOBILES	2,380,481	321,993	1,781,021
LEASEHOLD IMPROVEMENTS	866,189	47,199	566,485
	23,470,712	985,330	8,798,788

PART IV, LINE 51 - OTHER NOTES & LOANS RECEIVABLE

6.5% note receivable from The Spurwink Institute, payable in monthly installments of $1,360, through March 2015	108,650
9% note receivable from The Spurwink Institute, payable in monthly installments of $992, through June 2011	47,786
Restricted funds due from The Spurwink Institute	78,921
	235,357

PART IV, LINE 64 - MORTGAGES & OTHER NOTES PAYABLE

MHHEFA Revenue Bonds, Series 1995A, term bonds due July 1, 2025 with interest rates ranging from 5.125% to 5.875%	671,061
MHHEFA Revenue Bonds, Series 1996B, term bonds due July 1, 2016 with interest rates ranging from 4.75% to 5.75%	3,040,834
MHHEFA Revenue Bonds, Series 1997B, term bonds due July 1, 2018 with interest rates ranging from 4.4% to 5.0%	865,485
MHHEFA Revenue Bonds, Series 1998B, term bonds due July 1, 2028 with interest rates ranging from 4.2% to 5.0%	919,661
MHHEFA Revenues Bonds, Series 2004A, term bonds due July 1, 2024, with interest rates ranging from 2.0% to 5.375%	8,998,568
Various notes payable to Ford Motor Credit Company, with interest rates ranging from 0.9% to 9.75%, in monthly installments totaling approximately $30,000 (including principal and interest), maturing between July 2006 and June 2010, secured by motor vehicles	346,931
Various notes payable to Bangor Savings Bank, with interest rates ranging from 7.24% to 8.19%, in monthly installments totaling $761 (including principal and interest), maturing May 2010, secured by motor vehicles	31,041
	14,873,581

Spurwink's 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 The Spurwink School's mission

Contact:
Spurwink
899 Riverside Street
Portland, Maine 04103
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

STATEMENT 14-1

Spurwink

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
Therpeutic 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
Juvenile Risk Reduction Case Management
Maine Caring Families

Outpatient Services

Child Abuse Program
Spurwink Treatment, Evaluation and Diagnostic (TED) Clinics
Public School Counseling
Portland Help Center

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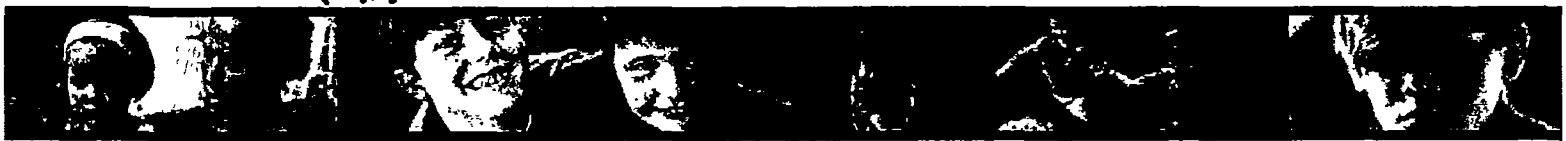
STATEMENT 14-2

Spurwink

about us programs + services donate
contact us jobs news + events links home



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. 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).

ACCREDITED BY COA COUNCIL ON ACCREDITATION

Leadership
Mission
News and Events
Links

Contact:
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Portland, Maine 04103
207-871-1200
1-888-889-3903
info@spurwink.org

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STATEMENT 14-3

THE SPURWINK CORPORATION
FORM 990

01-0319802
6/30/2006

PART V-A - OFFICER'S COMPENSATION

THE COMPENSATION PAID BY SPURWINK CORPORATION REPRESENTS A PAYMENT OF DEFERRED COMPENSATION THAT WAS ACCRUED OVER VERY MANY YEARS OF SERVICE.

Form **8868** (Rev. December 2004) Department of the Treasury Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

OMB No. 1545-1709

- 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).

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)

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.

Electronic Filing (e-file). Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for corporate Form 990-T filers). However, you cannot file it electronically if you want the additional (not automatic) 3-month extension, instead you must submit the fully completed signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit *www.irs.gov/efile.*

Type or print File by the due date for filing your return See instructions.	Name of Exempt Organization THE SPURWINK CORPORATION	Employer identification number 01-0319802
	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):

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

- The books are in the care of ▶ NANCY IRVING
  Telephone No. ▶ (207) 871-1200 FAX No. ▶ (207)871-1232
- 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-months for a **Form 990-T corporation**) extension of time until FEBRUARY 15, 2007 .
to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ [ ] calendar year ______ or
▶ [X] tax year beginning JUL 1, 2005 , and ending JUN 30, 2006 .

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

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.** Form **8868** (Rev. 12-2004)

523831
05-01-05

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

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. File by the extended due date for filing the return See instructions		Employer identification number
	Name of Exempt Organization THE SPURWINK CORPORATION	01-0319802
	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):

[X] 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.

- The books are in the care of ▶ NANCY IRVING
  Telephone No. ▶ (207) 871-1200 FAX No. ▶ (207)871-1232
- 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 15, 2007 .

5 For calendar year ______ , or other tax year beginning JUL 1, 2005 and ending JUN 30, 2006 .

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.

BAKER NEWMAN NOYES, LLC
280 Fore Street
P.O. Box 507
Portland, ME 04112-0507

Signature ▶ E. Drew Cheney Title ▶ CPA Date ▶ 2/11/07

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 a 10-day grace period.

[ ] We **cannot consider** this application because it was filed after the extended due date of the return for which an extension was requested.

[ ] Other ______

______ By: ______
Director 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
	Number and street (include suite, room, or apt. no.) or a P.O. box number P.O. BOX 507
523832 05-01-05	**City or town, province or state, and country (including postal or ZIP code)** PORTLAND, ME 04112