

Return of Organization Exempt From Income Tax

2006

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)

Open to Public Inspection

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

A For the 2006 calendar year, or tax year beginning JUL 1, 2006 and ending JUN 30, 2007

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending. C Name of organization: SPURWINK SERVICES, INC. D Employer identification number: 01-0319802. E Telephone number: (207) 871-1200. F Accounting method: Accrual.

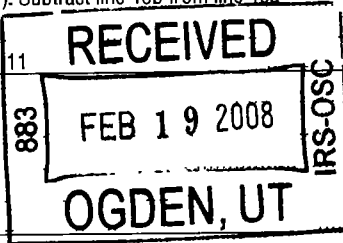
G Website: WWW.SPURWINK.ORG. H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? No. H(b) If "Yes," enter number of affiliates: N/A. H(c) Are all affiliates included? N/A. H(d) Is this a separate return filed by an organization covered by a group ruling? No.

J Organization type: 501(c)(3). K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12: 46,535,135. M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

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

Table with 21 rows and 4 columns. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6 Gross rents; 7 Other investment income; 8 Gross amount from sales of assets other than inventory; 9 Special events and activities; 10 Gross sales of inventory; 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.



**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
22a Grants paid from donor advised funds (attach schedule) (cash \$ 0 . noncash \$ 0 . If this amount includes foreign grants, check here <input type="checkbox"/> 22a				
22b Other grants and allocations (attach schedule) (cash \$ 0 . noncash \$ 0 . If this amount includes foreign grants, check here <input type="checkbox"/> 22b				
23 Specific assistance to individuals (attach schedule) 23				
24 Benefits paid to or for members (attach schedule) 24				
25a Compensation of current officers, directors, key employees, etc. listed in Part V-A 25a	215,874.	21,347.	178,156.	16,371.
b Compensation of former officers, directors, key employees, etc. listed in Part V-B 25b	116,823.	0.	116,823.	0.
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 25c				
26 Salaries and wages of employees not included on lines 25a, b, and c 26	26,265,835.	24,623,363.	1,642,472.	
27 Pension plan contributions not included on lines 25a, b, and c 27	457,964.	426,381.	31,583.	
28 Employee benefits not included on lines 25a - 27 28	3,348,041.	3,147,481.	200,560.	
29 Payroll taxes 29	1,993,290.	1,855,745.	137,545.	
30 Professional fundraising fees 30				
31 Accounting fees 31	55,960.		55,960.	
32 Legal fees 32	114,367.	637.	113,730.	
33 Supplies 33	2,465,354.	2,346,282.	119,072.	
34 Telephone 34	436,854.	377,381.	59,473.	
35 Postage and shipping 35				
36 Occupancy 36	1,297,608.	1,260,383.	37,225.	
37 Equipment rental and maintenance 37				
38 Printing and publications 38				
39 Travel 39	836,959.	808,081.	28,878.	
40 Conferences, conventions, and meetings 40	10,945.	4,675.	6,270.	
41 Interest 41	764,956.	653,554.	111,402.	
42 Depreciation, depletion, etc (attach schedule) 42	950,788.	867,818.	82,970.	
43 Other expenses not covered above (itemize):				
a _____ 43a				
b _____ 43b				
c _____ 43c				
d _____ 43d				
e _____ 43e				
f _____ 43f				
g SEE STATEMENT 4 43g	6,520,303.	5,768,017.	752,286.	
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15) 44	45,851,921.	42,161,145.	3,674,405.	16,371.

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

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? ▶	Program Service Expenses
<b>TREAT EMOTIONALLY HANDICAPPED CHILDREN AND ADULTS.</b> 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.)	(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
<b>a</b> SEE STATEMENT 5	
(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	<b>42,161,145.</b>
<b>b</b>	
(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
<b>c</b>	
(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
<b>d</b>	
(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
<b>e</b> Other program services (attach schedule)	
(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
<b>f</b> Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶	<b>42,161,145.</b>

Form 990 (2006)

**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.

		(A) Beginning of year	(B) End of year
Assets	45 Cash - non-interest-bearing	81,120.	45 82,018.
	46 Savings and temporary cash investments	11,332,469.	46 6,086,962.
	47 a Accounts receivable	47a 11,068,600.	
	b Less: allowance for doubtful accounts	47b 2,209,440.	47c 8,859,160.
	48 a Pledges receivable	48a	
	b Less: allowance for doubtful accounts	48b	48c
	49 Grants receivable	25,745.	49 25,746.
	50 a Receivables from current and former officers, directors, trustees, and key employees		50a
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)		50b
	51 a Other notes and loans receivable	51a 154,003.	
	b Less: allowance for doubtful accounts	51b	51c 154,003.
	52 Inventories for sale or use		52
	53 Prepaid expenses and deferred charges	549,300.	53 382,291.
	54 a Investments - publicly-traded securities	▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV	54a
	b Investments - other securities	▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV	54b
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 23,517,620.		
b Less: accumulated depreciation	57b 9,381,336.	57c 14,136,284.	
58 Other assets, including program-related investments (describe ▶ SEE STATEMENT 6 )	2,722,520.	58 3,104,663.	
59 <b>Total assets</b> (must equal line 74). Add lines 45 through 58	39,438,007.	59 32,831,127.	
Liabilities	60 Accounts payable and accrued expenses	4,245,689.	60 3,460,589.
	61 Grants payable		61
	62 Deferred revenue		62 52,216.
	63 Loans from officers, directors, trustees, and key employees		63
	64 a Tax-exempt bond liabilities	STMT 7 14,495,609.	64a 13,787,253.
	b Mortgages and other notes payable	STMT 8 377,972.	64b 146,493.
	65 Other liabilities (describe ▶ SEE STATEMENT 9 )	15,764,604.	65 10,332,503.
66 <b>Total liabilities</b> . Add lines 60 through 65	34,883,874.	66 27,779,054.	
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74		
	67 Unrestricted	4,403,754.	67 4,904,792.
	68 Temporarily restricted	64,991.	68 61,893.
	69 Permanently restricted	85,388.	69 85,388.
	<b>Organizations that do not follow SFAS 117, check here</b> <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 <b>Total net assets or fund balances</b> . Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	4,554,133.	73 5,052,073.
	74 <b>Total liabilities and net assets/fund balances</b> . Add lines 66 and 73	39,438,007.	74 32,831,127.



<b>Part V-A</b> Current Officers, Directors, Trustees, and Key Employees <i>(continued)</i>		<b>Yes</b>	<b>No</b>
75 a	Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings <span style="float: right;">▶ <u>11</u></span>		
75 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)		<b>X</b>
75 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 the organization? See the instructions for the definition of "related organization." <span style="float: right;"><b>SEE STATEMENT 12</b></span>	<b>X</b>	
If "Yes," attach a statement that includes the information described in the instructions.			
75 d	Does the organization have a written conflict of interest policy?	<b>X</b>	

<b>Part V-B</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 (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
HARVEY BERMAN RAYMOND, ME 04071	0.	54,831.	0.	0.
JOHN ROSSER FORT MYERS, FL 33908	0.	61,992.	0.	0.

<b>Part VI</b> Other Information <i>(See the instructions.)</i>		<b>Yes</b>	<b>No</b>
76	Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	76	<b>X</b>
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	<b>X</b>
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	<b>X</b>
78 b	If "Yes," has it filed a tax return on Form 990-T for this year? <span style="float: right;"><b>N/A</b></span>	78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	<b>X</b>
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	<b>X</b>
80 b	If "Yes," enter the name of the organization <span style="float: right;"><b>SEE STATEMENT 11</b></span>		
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.) <span style="float: right;"><b>81a</b> <u>0.</u></span>		
81 b	Did the organization file Form 1120-POL for this year?	81b	<b>X</b>

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?		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		N/A
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		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
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? 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.		N/A
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?		85g N/A
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?		85h N/A
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 a	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		88a X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI		88b X
89 a	501(c)(3) organizations. Enter. Amount of tax imposed on the organization during the year under: section 4911 <u>0.</u> ; section 4912 <u>0.</u> ; section 4955 <u>0.</u>		
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		<u>0.</u>
d	Enter. Amount of tax on line 89c, above, reimbursed by the organization		<u>0.</u>
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		89e X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?		89f X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		89g X
90 a	List the states with which a copy of this return is filed <u>ME</u>		
b	Number of employees employed in the pay period that includes March 12, 2006	90b	825
91 a	The books are in care of <u>NANCY G. IRVING, CPA</u> Telephone no. <u>(207) 871-1200</u> Located at <u>899 RIVERSIDE ST., PORTLAND, ME</u> ZIP + 4 <u>04103</u>		
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)? If "Yes," enter the name of the foreign country <u>N/A</u> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts	91b	X

**Part VI Other Information** (continued) Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91c  Yes  No  
 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

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

	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 SCHOOL DISTRICTS					3,806,212.
b PRIVATE PAY					1,779,584.
c THIRD PARTY INSURANCE					152,127.
d					
e					
f Medicare/Medicaid payments					28,032,317.
g Fees and contracts from government agencies					10,675,500.
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	670,158.	
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			18	7,254.	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a MISCELLANEOUS					279,426.
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		677,412.	44,725,166.
105 Total (add line 104, columns (B), (D), and (E))					45,402,578.

Note: Line 105 plus line 1e, 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 & 103	INCOME FROM THE FEES FOR SERVICES ALLOWS SPURWINK SCHOOL 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)

**Part XI** Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13). **N/A**

**106** Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity. **Yes** **No**

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- ----- -----			
b	----- ----- -----			
c	----- ----- -----			
<b>Totals</b>				

**107** Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity. **Yes** **No**

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- ----- -----			
b	----- ----- -----			
c	----- ----- -----			
<b>Totals</b>				

**108** Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above? **Yes** **No**

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.

**Please Sign Here**

Signature of officer: *Dawn Stiles* Date: \_\_\_\_\_  
 Type or print name and title: Dawn Stiles Pres, client

**Paid Preparer's Use Only**

Preparer's signature: *Barbara McGuan* Date: 01/31/08 Check if self-employed:   
 Firm's name (or yours if self-employed), address, and ZIP + 4: BERRY DUNN MCNEIL & PARKER, LLC  
P.O. BOX 1100  
PORTLAND, ME 04104-1100 EIN: \_\_\_\_\_  
 Phone no.: (207) 775-2387

**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

**2006**

Name of the organization

**SPURWINK SERVICES, INC.**

Employer identification number

**01 0319802**

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See page 2 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
<u>DR. LAWRENCE R. RICCI</u> 899 RIVERSIDE STREET, PORTLAND, ME 04	PROGRAM DIR. 40.00	178,127.	14,619.	
<u>DR. ROBERT A. HAINES</u> 899 RIVERSIDE STREET, PORTLAND, ME 04	PSYCHIATRIST 32.00	132,140.	13,055.	
<u>DR. KATHERINE RAY</u> 899 RIVERSIDE STREET, PORTLAND, ME 04	PSYCHIATRIST 32.00	147,086.	12,724.	
<u>CYNTHIA DODGE</u> 899 RIVERSIDE STREET, PORTLAND, ME 04	CLINICAL DIR. 40.00	93,470.	10,580.	
<u>LIZA LITTLE</u> 899 RIVERSIDE STREET, PORTLAND, ME 04	ASSOC. CLINICAL 40.00	87,431.	6,497.	
Total number of other employees paid over \$50,000 ▶	63			

**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
<u>BERNARD GORDON, MD</u> PORTLAND, ME 04101	PSYCHIATRIST	125,108.
<u>TIMOTHY C. WAITE, MD</u> DAYTON, ME 04005	PSYCHIATRIST	109,088.
<u>JESSICA MAHNKE, MD</u> BATH, ME 04530	PSYCHIATRIST	84,143.
<u>DAVID B. LOBOZZO, MD</u> PORTLAND, ME 04101	PSYCHIATRIST	81,535.
<u>BAKER NEWMAN AND NOYES</u> PORTLAND, ME 04101	ACCOUNTING SERVICES	55,177.
Total number of others receiving over \$50,000 for professional services ▶	2	

**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
<u>NORTH ATLANTIC PROPERTY MANAGEMENT</u> PORTLAND, ME 04101	PROPERTY MANAGEMENT	325,559.
<u>DIRIGO MANAGEMENT</u> PORTLAND, ME 04101	PROPERTY MANAGEMENT	227,431.
<u>ROGER AND MARY LEE BREWER, ME 04412</u>	DIRECT SERVICE PROVIDERS	61,135.
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.) 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.		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.)		
a	Sale, exchange, or leasing of property? <b>SEE STATEMENT 13</b>	X	
b	Lending of money or other extension of credit?		X
c	Furnishing of goods, services, or facilities?		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? <b>SEE STATEMENT 14</b>	X	
e	Transfer of any part of its income or assets?		X
3 a	Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.)		X
b	Did the organization have a section 403(b) annuity plan for its employees?	X	
c	Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement		X
d	Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?		X
4 a	Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g		X
b	Did the organization make any taxable distributions under section 4966? <b>N/A</b>		
c	Did the organization make a distribution to a donor, donor advisor, or related person? <b>N/A</b>		
d	Enter the total number of donor advised funds owned at the end of the tax year ►		0
e	Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ►		0.
f	Enter the total number of separate funds or accounts owned at the end of the year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ►		0.
g	Enter the aggregate value of assets in all funds or accounts included on line 4f at the end of the tax year ►		0.

**Part IV Reason for Non-Private Foundation Status** (See pages 4 through 7 of the instructions.)

I certify that 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 otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:  
 Type I                       Type II                       Type III-Functionally Integrated                       Type III-Other

**Provide the following information about the supported organizations.** (See page 7 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
<b>Total</b>					►

- 14  An organization organized and operated to test for public safety. Section 509(a)(4). (See page 7 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) 2005	(b) 2004	(c) 2003	(d) 2002	(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 2002 through 2005 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:	(2005)	(2004)	(2003)	(2002)
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:	(2005)	(2004)	(2003)	(2002)
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 2002 through 2005, 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 9 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.) <b>VIA NEWSPAPER ADS</b>	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.) <b>DO NOT GIVE SCHOLARSHIPS, ETC.</b>	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?	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. <b>SEE STATEMENT 15</b>		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	

Schedule A (Form 990 or 990-EZ) 2006

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 10 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.

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

**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 13 of the instructions.)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
<b>45</b> Lobbying nontaxable amount					0.
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					0.
<b>47</b> Total lobbying expenditures					0.
<b>48</b> Grassroots nontaxable amount					0.
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					0.
<b>50</b> 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 13 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
	<b>a</b> Volunteers		
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines c through h.)		<b>X</b>	
<b>c</b> Media advertisements		<b>X</b>	
<b>d</b> Mailings to members, legislators, or the public		<b>X</b>	
<b>e</b> Publications, or published or broadcast statements		<b>X</b>	
<b>f</b> Grants to other organizations for lobbying purposes		<b>X</b>	
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body		<b>X</b>	
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		<b>X</b>	
<b>i</b> 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.



**Spurwink Services, Inc.**  
**June 30, 2007**  
**EIN: 01-0319802**

**Depreciation Schedule**

<u>Description</u>	<u>COST</u>	<u>ACCUMULATED DEPRECIATION</u>	<u>NET BOOK VALUE</u>	<u>DEPRECIATION</u>
LAND	1,671,524		1,671,524 00	
BUILDINGS	17,562,971	6,119,016	11,443,955 00	550,037
LEASEHOLD IMPROVEMENTS	890,227	604,743	285,484.00	39,270
EQUIPMENT	1,131,356	952,442	178,914.00	69,127
VEHICLES	2,261,542	1,705,135	556,407.00	283,207
<b>TOTAL FIXED ASSETS</b>	<b><u>23,517,620</u></b>	<b><u>9,381,336</u></b>	<b><u>14,136,284</u></b>	<b><u>941,641</u></b>
			Amortization	9,147
			Total Page 2	<b><u>950,788</u></b>

Depreciation and amortization are calculated using the straight-line method over the estimated useful lives of the assets.

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FOOTNOTES

STATEMENT 1

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FORM 990 PART IV LINE 51A

THESE AMOUNTS ARE DUE FROM RELATED PARTIES AND INCLUDE TWO  
NOTE RECEIVABLES FROM THE SPURWINK INSTITUTE TOTALING  
\$138,981 AND AMOUNTS DUE FROM VARIOUS INVOICES FROM  
SPURWINK INSTITUTE AND SPURWINK, INC. TOTALING \$15,022.

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**FORM 990**                      **GAIN (LOSS) FROM SALE OF OTHER ASSETS**                      **STATEMENT**      **2**


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DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED		
SALE OF FIXED ASSETS	01/31/99	04/16/07	PURCHASED		
NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
	32,699.	235,154.	0.	209,709.	7,254.
TO FM 990, PART I, LN 8	32,699.	235,154.	0.	209,709.	7,254.

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**FORM 990**                      **OTHER CHANGES IN NET ASSETS OR FUND BALANCES**                      **STATEMENT**      **3**


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DESCRIPTION	AMOUNT
UNREALIZED GAIN ON INVESTMENTS	96,626.
CHANGE IN NET ASSETS FOR FUNDED STATUS OF PENSION PLAN	<256,455.>
TOTAL TO FORM 990, PART I, LINE 20	<159,829.>

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**FORM 990**                      **OTHER EXPENSES**                      **STATEMENT**      **4**


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DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
INSURANCE	452,584.	421,354.	31,230.	
CONSULTANTS FEES	854,020.	818,620.	35,400.	
TEMPORARY STAFF	18,637.	13,516.	5,121.	
STAFF EXPENSE	314,741.	252,168.	62,573.	
CLIENT COST	347,786.	347,773.	13.	
REPAIRS & MAINTENANCE	822,982.	763,842.	59,140.	
DUES & SUBSCRIPTIONS	41,082.	17,683.	23,399.	
RECRUITMENT & TRAINING	196,311.	179,264.	17,047.	
UTILITIES	683,785.	636,637.	47,148.	
OUTSIDE SERVICES	294,063.	155,920.	138,143.	
SERVICE PROVIDER TAX	1,267,696.	1,267,696.		
ADMINISTRATIVE FEES	594,621.	588,784.	5,837.	
BAD DEBT EXPENSE	595,394.	297,697.	297,697.	
MISCELLANEOUS	36,601.	7,063.	29,538.	
TOTAL TO FM 990, LN 43	6,520,303.	5,768,017.	752,286.	

DESCRIPTION OF PROGRAM SERVICE ONE

SPURWINK SERVICES IS A NATIONALLY ACCREDITED NON-PROFIT ORGANIZATION THAT PROVIDES BEHAVIORAL HEALTH AND EDUCATIONAL SERVICES TO EFFECTIVELY MEET THE DIVERSE NEEDS OF INDIVIDUALS AND FAMILIES FACING EMOTIONAL, BEHAVIORAL AND DEVELOPMENTAL CHALLENGES. OUR PRIMARY AREAS OF SERVICE INCLUDE: RESIDENTIAL AND DAY TREATMENT FOR YOUTH; RESIDENTIAL AND DAY SERVICES FOR ADULTS; OUTPATIENT SERVICES; AND COMMUNITY-BASED PROGRAMS.

AS A CRITICAL COMPONENT OF MAINE 'S HEALTH CARE SYSTEM, SPURWINK SERVICES HAS GAINED A REPUTATION FOR EXCELLENCE IN EVIDENCE-BASED TREATMENT AND SERVICE DELIVERY THROUGHOUT MAINE AND BEYOND. A PRINCIPAL GOAL OF THE AGENCY IS TO PROVIDE A STABLE, EMOTIONALLY SUPPORTIVE ENVIRONMENT THAT IS THE LEAST RESTRICTIVE AND THE MOST EFFECTIVE IN HELPING CLIENTS REACH THEIR FULL POTENTIAL.

OUR 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. INDIVIDUALIZED CARE AND TREATMENT ARE THE CORNERSTONE OF THE AGENCY'S MISSION AND VALUES.

WITH 850 CARING PROFESSIONALS WORKING THROUGHOUT SOUTHERN AND CENTRAL MAINE, SPURWINK SERVICES IS PLEASED TO BE ABLE TO HELP AND SUPPORT CHILDREN, ADULTS AND FAMILIES IN THEIR EFFORTS TO LEAD HEALTHY AND PRODUCTIVE LIVES.

THE AGENCY HOLDS FULL ACCREDITATION FROM THE COUNCIL ON ACCREDITATION FOR CHILDREN AND FAMILY SERVICES (COA).

SPURWINK SERVICES 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 SERVICES IS LICENSED AS A MENTAL HEALTH FACILITY AT THE FULL SERVICE LEVEL AND IS APPROVED AS A SPECIAL PURPOSE SCHOOL (K-12 UNGRADED).

OUR MISSION IS 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 PROVIDE 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.

AUTISM SPECTRUM SERVICES

SERVICES FOR YOUTH:

- DAY TREATMENT
- SPURWINK SCHOOL AT SPRING HARBOR HOSPITAL
- THERAPEUTIC 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

COMMUNITY-BASED 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

	GRANTS	EXPENSES
TO FORM 990, PART III, LINE A	<hr/>	<hr/>
	<hr/> <hr/>	<hr/> <hr/>
		42,161,145.

FORM 990

OTHER ASSETS

STATEMENT 6

DESCRIPTION	AMOUNT
DEFERRED FINANCING COSTS - NET	238,686.
DEPOSITS	54,958.
INVESTMENTS - RABBI TRUST	1,000,957.
TRUSTEE HELD FUNDS	1,764,559.
PENSION ASSET	45,503.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	3,104,663.

FORM 990

TAX-EXEMPT BOND LIABILITIES OUTSTANDING

STATEMENT 7

## PURPOSE OF ISSUE

SERIES 1995A MHHEFA REVENUE BONDS

USE BY THIRD PARTY	BOND RETIREMENT DATE	UNEXPENDED BOND PROCEEDS	AMOUNT OF ISSUE OUTSTANDING
NO	07/01/25	0.	651,061.

## PURPOSE OF ISSUE

SERIES 1996B MHHEFA REVENUE BONDS

USE BY THIRD PARTY	BOND RETIREMENT DATE	UNEXPENDED BOND PROCEEDS	AMOUNT OF ISSUE OUTSTANDING
NO	07/01/16	0.	2,795,834.

## PURPOSE OF ISSUE

SERIES 1997B MHHEFA REVENUE BONDS

USE BY THIRD PARTY	BOND RETIREMENT DATE	UNEXPENDED BOND PROCEEDS	AMOUNT OF ISSUE OUTSTANDING
NO	07/01/18	0.	810,485.

## PURPOSE OF ISSUE

SERIES 1998B MHHEFA REVENUE BONDS

USE BY THIRD PARTY	BOND RETIREMENT DATE	UNEXPENDED BOND PROCEEDS	AMOUNT OF ISSUE OUTSTANDING
NO	07/01/28	0.	894,661.

PURPOSE OF ISSUE

SERIES 2004A MHHEFA REVENUE BONDS

<u>USE BY THIRD PARTY</u>	<u>BOND RETIREMENT DATE</u>	<u>UNEXPENDED BOND PROCEEDS</u>	<u>AMOUNT OF ISSUE OUTSTANDING</u>
NO	07/01/24	0.	8,635,212.

TOTAL INCLUDED ON FORM 990, PART IV, LINE 64A

13,787,253.

FORM 990 OTHER NOTES AND LOANS PAYABLE STATEMENT 8

LENDER'S NAME TERMS OF REPAYMENT  
 FORD MOTOR CREDIT COMPANY MONTHLY INSTALLMENTS AT APPROXIMATELY \$13,000

DATE OF NOTE	MATURITY DATE	ORIGINAL LOAN AMOUNT	INTEREST RATE
	06/01/10	0.	6.74%

SECURITY PROVIDED BY BORROWER PURPOSE OF LOAN  
 MOTOR VEHICLES  
 RELATIONSHIP OF LENDER

DESCRIPTION OF CONSIDERATION	FMV OF CONSIDERATION	BALANCE DUE
	0.	146,493.

LENDER'S NAME TERMS OF REPAYMENT  
 BANGOR SAVINGS BANK MONTHLY INSTALLMENTS AT APPROXIMATELY \$761

DATE OF NOTE	MATURITY DATE	ORIGINAL LOAN AMOUNT	INTEREST RATE
	05/01/10	0.	8.19%

SECURITY PROVIDED BY BORROWER PURPOSE OF LOAN  
 MOTOR VEHICLES  
 RELATIONSHIP OF LENDER

COMMERCIAL BANK

DESCRIPTION OF CONSIDERATION	FMV OF CONSIDERATION	BALANCE DUE
	0.	0.

TOTAL INCLUDED ON FORM 990, PART IV, LINE 64, COLUMN B 146,493.

FORM 990	OTHER LIABILITIES	STATEMENT	9
DESCRIPTION		AMOUNT	
ADVANCE PAYMENTS UNDER MAINECARE PROGRAM SETTLEMENTS PAYABLE		8,009,422.	
INTERCOMPANY ACCOUNTS PAYABLE		928,869.	
POSTRETIREMENT BENEFITS		79,188.	
DEFERRED COMPENSATION		304,961.	
		1,010,063.	
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B		10,332,503.	

FORM 990 PART V-A - LIST OF CURRENT OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES STATEMENT 10

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN CONTRIB	PLAN EXPENSE ACCOUNT
DONNELL P. CARROLL 899 RIVERSIDE STREET PORTLAND, ME 04103	CHAIR 0.50	0.	0.	0.
DALE F. THISTLE, ESQ. 899 RIVERSIDE STREET PORTLAND, ME 04103	DIRECTOR 0.50	0.	0.	0.
THOMAS DAFFRON 899 RIVERSIDE STREET PORTLAND, ME 04103	DIRECTOR 0.50	0.	0.	0.
TARREN BRAGDON 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.
ANN HOLLYDAY, ESQ. 899 RIVERSIDE STREET PORTLAND, ME 04103	VICE CHAIR 0.50	0.	0.	0.
LEO G. MARTIN 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.
STEVEN H. FINKEL 899 RIVERSIDE STREET PORTLAND, ME 04103	DIRECTOR 0.50	0.	0.	0.
LAURA L. BLAISDELL, M.D. 899 RIVERSIDE STREET PORTLAND, ME 04103	DIRECTOR 0.50	0.	0.	0.
PETER M. MCPHERSON 899 RIVERSIDE STREET PORTLAND, ME 04103	DIRECTOR 0.50	0.	0.	0.
DAWN STILES, LCSW 899 RIVERSIDE STREET PORTLAND, ME 04103	PRESIDENT 40.00	100,134.	9,005.	0.
NANCY G. IRVING, CPA 899 RIVERSIDE STREET PORTLAND, ME 04103	TREASURER 40.00	0.	0.	0.
DANIEL BONNER 899 RIVERSIDE STREET PORTLAND, ME 04103	VICE PRESIDENT 40.00	95,160.	11,575.	0.
TOTALS INCLUDED ON FORM 990, PART V-A		<u>195,294.</u>	<u>20,580.</u>	<u>0.</u>

FORM 990 IDENTIFICATION OF RELATED ORGANIZATIONS STATEMENT 11  
PART VI, LINE 80B

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

FORM 990

PART V-A OFFICER COMPENSATION FROM  
RELATED ORGANIZATIONS

STATEMENT 12

OFFICER'S NAME	COMPENSATION	EMPLOYEE BENEFIT PLAN CONTRIBUTION	EXPENSE ACCOUNT
PETER M. MCPHERSON	158,828.	29,721.	0.

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

RELATIONSHIP BETWEEN ORGANIZATIONS

AFFILIATE

COMPENSATION DESCRIPTION

THE COMPENSATION PAID BY SPURWINK, INC. REPRESENTS A COMPENSATION PACKAGE DETERMINED BY THE BOARD.

OFFICER'S NAME	COMPENSATION	EMPLOYEE BENEFIT PLAN CONTRIBUTION	EXPENSE ACCOUNT
DAWN STILES, LCSW	25,074.	1,003.	0.

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

RELATIONSHIP BETWEEN ORGANIZATIONS

AFFILIATE

COMPENSATION DESCRIPTION

THE COMPENSATION PAID BY SPURWINK, INC. REPRESENTS A COMPENSATION PACKAGE DETERMINED BY THE BOARD. DAWN WAS AN EMPLOYEE OF SPURWINK, INC. FOR A PORTION OF THE YEAR BEFORE BECOMING PRESIDENT OF SPURWINK SERVICES, INC. FOR THE REMAINDER OF THE YEAR.

OFFICER'S NAME	COMPENSATION	EMPLOYEE BENEFIT PLAN CONTRIBUTION	EXPENSE ACCOUNT
NANCY G. IRVING, CPA	105,890.	4,236.	0.
NAME OF RELATED ORGANIZATION		EMPLOYER ID NUMBER	
SPURWINK, INC.		20-1351637	

RELATIONSHIP BETWEEN ORGANIZATIONS

AFFILIATE

COMPENSATION DESCRIPTION

THE COMPENSATION PAID BY SPURWINK, INC. REPRESENTS A COMPENSATION PACKAGE DETERMINED BY THE BOARD.

SCHEDULE A

EXPLANATION OF TRANSACTIONS  
PART III, LINE 2A

STATEMENT 13

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\*\*\*

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SCHEDULE A

EXPLANATION OF TRANSACTIONS  
PART III, LINE 2D

STATEMENT 14

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SEE PART V-A, FORM 990



**AMENDED AND RESTATED BYLAWS  
OF  
SPURWINK CORPORATION SPURWINK SERVICES INCORPORATED**  
(formerly known as The Spurwink School and Spurwink Corporation)

**ARTICLE I**

Name. Office. Seal and Section Headings

Section 1. Name. The name of this corporation shall be Spurwink Services Incorporated.

Section 2. Office. The registered office shall be the place of business of the Clerk except as the Board of Directors may otherwise specify from time to time, in accordance with the law. The location and principal office and place of business of this Corporation shall be at 899 Riverside Street, Portland, Maine 04103, and the Corporation may have such other offices and places of business both within and without the State of Maine as the Board of Directors may from time to time fix, or as the business of the Corporation may from time to time require.

Section 3. Seal. The seal of the Corporation presently in existence is hereby adopted as the common seal of the Corporation. The Clerk shall have responsibility for the seal. The seal shall be affixed by him/her or by such other officer or person as the Board of Directors may, from time to time, designate, on instruments requiring the seal.

Section 4. Section Headings. The headings of Articles and Sections in these Bylaws are for convenience only, and shall not be taken into account in construing these Bylaws.

**ARTICLE II**

Purposes

Section 1 Purposes. The purpose of this Corporation shall be to:

- a. Provide diagnosis, care, treatment, and education for persons with emotional, behavioral and/or developmental needs and to provide such ancillary services to their families as are considered necessary to contribute to the welfare of the persons with such conditions. Such services shall be provided in a community based setting.

- b. Provide research and training for professionals and paraprofessionals in the education, treatment, and care of persons with emotional, behavioral and/or developmental needs.
- c. Serve as an advocate for the rights and needs of persons with emotional, behavioral and/or developmental needs served by the Corporation as well as the rights and needs of all such persons in our society.

In furtherance of the above, the Corporation shall have the power to borrow and lend money, to acquire, own, hold and possess by purchase, lease, gift or otherwise, real and personal property, for the purposes set forth above and to convey, transfer, assign, give, lease, pledge, mortgage and in any way encumber any such property in any manner. In addition, the Corporation shall have and exercise all the powers necessary or convenient to carry into effect the objects for which it is formed and in general to have and exercise all the powers conferred by law.

The foregoing enumeration of the objects, purposes and powers of the Corporation is not intended to, and does not, prohibit or limit the exercise of any other or further rights or powers that may now or hereafter be allowed or permitted by law to the Corporation, provided, however, that all gifts and bequests to the Corporation and the net earnings and assets of the Corporation shall be used only in the United States of America exclusively for the charitable and educational purposes for which it is formed.

No part of the income of the Corporation shall inure to the benefit of any incorporator, director, or officer of the Corporation, or of any creator of or any contributor donor to the Corporation, or of any private individual or private interest, or of any persons controlled directly or indirectly by such private individuals or private interest (except that reasonable compensation may be paid for services rendered to or for the Corporation affecting one or more of its purposes), and no incorporators, director, or officer of the Corporation, or any creator of or contributor or donor to the Corporation, or any private individual or private interest, or any person controlled directly or indirectly by such private individual or interest, shall be entitled to share in the distribution of any of the corporate assets on dissolution of the Corporation.

No part of the activities of the Corporation shall be carrying on propaganda, or otherwise attempting to influence legislation, or participating in, or intervening in (including the publication or distribution of statements), any political campaign on behalf of any candidate for public office.

In the event of dissolution, all of the remaining assets and property of the Corporation shall, after necessary expenses of dissolution, be transferred or conveyed only to one or more domestic corporations, societies or organizations that qualify under Section 501(c) (3) of the Code and whose purpose is serving persons with emotional, behavioral and developmental needs .

No incorporator, director or officer of the Corporation, or any creator of or any contributor or donor to the Corporation, or any private individual or private interest, or any persons controlled directly or indirectly by such private individual or private interest, shall by virtue of such termination and liquidation ever receive or be entitled to any of the assets of the Corporation.

### **ARTICLE III**

#### **Membership**

Section 1. Members. The sole member of the Corporation shall be Spurwink Inc., (f/k/a/TSS, Inc.), a Maine non-profit Corporation, or its successor in interest.

#### Section 2. Meeting of Members.

(a) The annual meeting of the Corporation shall be held by August of each year at a place convenient to the membership as may be designated by the Board of Directors. The purpose of the meeting will be to receive annual reports, elect directors and transact such business as may properly come before the meeting.

(b) Special meetings may be called by the President or the Chairman of the Board of Directors or upon the written request of the Member(s).

(c) At least ten (10) days written notice shall be given to the Member(s) of any meeting of the Member(s), whether annual or special.

(d) The notice of a special meeting shall state what business is to be transacted at said meeting and no other business is to be transacted at said meeting, and no other business shall be brought before it unless authorized by all Member(s).

(e) One Member shall constitute a quorum at any meeting of the Member(s).

At all meetings, all questions shall be determined by a majority vote of the Member(s) present on the basis of one vote for each Member.

## **ARTICLE IV**

### Directors

Section 1. Number and Election of Directors. The Board of Directors of the Corporation shall initially consist of three (3) directors and thereafter may consist of no less than three (3) nor more than seven (7) directors. Directors shall be elected by the Member(s) at the Annual Meeting or at any special meeting of the Member(s) for a term of one (1) year. The Member(s) shall set the number of Directors.

Section 2. Removal. Directors may be removed from office with or without cause by the Member(s) at a meeting called at least in part for the purpose of considering removal. Removal of a Director must be by a vote of two-thirds of the Member(s).

Section 3. Vacancies and Resignation. Any vacancy in the Board of Directors, including newly created Directorships created by increases in the number of Directors, may be filled by a majority of the remaining Directors present at a meeting called for that purpose. Each replacement Director so appointed shall serve only the remainder of that term. Any Director may resign his office by delivering a written resignation to the Chairman of the Board or the President.

Section 4. Powers. The Directors shall determine policy regarding the management and control of the property and affairs of the Corporation (but solely in furtherance of the purposes of the Corporation), and to review and approve any major program change or expansion. The Directors are hereby vested with all of the powers and authority of the Corporation itself, so far as not inconsistent with law, the Articles of Incorporation, or these Bylaws.

Section 5. Compensation of Directors. The Directors of the Corporation shall serve without compensation, except as provided in Article VI, Section 4.

Section 6. Ex Officio Members. The President (if not already a member of the Board) shall be an ex officio member of the Board of Directors. Ex officio members shall be considered Directors for all purposes; provided, however, that ex officio members shall not be entitled to vote as a Director on any matter.

Section 7. Election of Chairperson. At the annual meeting of the Board of

Directors, the Board shall elect a Chairperson to serve as Chairman of the Board. The Chairman of the Board shall be elected by a majority vote of the Directors present and voting. The Chairman of the Board shall serve for a one year term and until his or her successor is duly elected and qualified.

## **ARTICLE V**

### **Meetings of the Board of Directors**

Section 1. Regular Meetings. Regular meetings of the Board of Directors shall be held at least annually at such time and place as shall from time to time be fixed by the Board of Directors.

Section 2. Special Meetings. Special meetings of the Board of Directors may be called by the Chairman of the Board, the President, or three or more Directors, upon three (3) days written notice to all Directors unless notice is waived.

Section 3. Quorum and Vote Required. A majority of the sitting Directors shall constitute a quorum for the transaction of business unless a greater number is required by law or these Bylaws. The act of a majority of the Directors present and voting at any meeting at which a quorum is present shall be the act of the Board of Directors unless the act of a greater number is required by law or these Bylaws.

Section 4. Action by Consent. Any action required or permitted to be taken at a meeting of the Board of Directors may be taken without a meeting if all of the Directors sign written consents setting forth the action taken or to be taken, at any time before or after the intended effective date of such an action. Such consents shall be filed with the minutes of the Board of Directors' meetings or committee meetings, as the case may be, and shall have, and may be stated by any officer of the Corporation to have, the same effect as a unanimous vote or resolution of the Board of Directors. Any such action taken by unanimous written consent may, but need not be, set forth in such consents in the form of resolutions or votes.

## **ARTICLE VI**

### **Officers and Employees**

Section 1. Number. The officers of the Corporation shall be chosen by the Directors and shall be a President, one or more Vice Presidents and a Treasurer. A person may hold more than one office.

Consistent with the policies established by the Board of Directors the President shall choose and employ such additional persons as he/she deems

necessary for the proper functioning of the Corporation.

Section 2. Vacancies. Term and Removal. The officers of the Corporation shall hold office for a term of one (1) year and until their successors are chosen and qualify. Officers may be reelected or re-appointed to successive terms. Any officers elected or appointed by the Board of Directors may be removed at any time by the Board of Directors or the Member(s). Any vacancy occurring in any office of the Corporation may be filled by the Board of Directors.

Section 3. When Chosen. The Board of Directors at each annual meeting shall choose all such officers for all offices that shall become vacant at that time. The election of officers shall occur after the election of the Directors elected for the Corporation.

Section 4. Compensation of Officers and Employees. All officers may be paid for personal services and reimbursed for expenses that are reasonable and necessary to enable the Corporation to carry out its exempt purposes, provided such compensation and reimbursement is not excessive.

All officers' salaries and other compensation shall be fixed by the Member(s). Consistent with the policies established by the Board of Directors, the President shall fix the salaries of all other employees, which salaries shall be reasonable in light of each employee's experience and duties.

Any payments made to an officer or employee of this Corporation by way of salary, commission, bonus, interest, rent, reimbursement of entertainment or other expense incurred by him, or otherwise, which shall be disallowed in whole or in part as a deductible expense to this Corporation by the Internal Revenue Service for federal income tax purposes, or which shall cause the Corporation to lose its exempt status under Section 501 (c) (3) of the Code, shall be reimbursed by such officer or employee of this Corporation to the full extent necessary.

It shall be the duty of the Board of Directors to enforce payment of each such amount disallowed. In lieu of payment by the officer or employee, subject to the determination of the Board of Directors, proportionate amounts may be withheld from the officer's or employee's future compensation payments until the amount owed to the Corporation has been recovered.

## ARTICLE VII Committees

Section 1. Committees. The Board may appoint the following standing

committees: Executive Committee, Finance Committee, and Personnel Committee.

Section 2. Executive Committee. The Executive Committee shall consist of those officers of the Corporation who are Directors and any other members of the Board appointed by the Board. The Executive Committee may not exercise the authority of the Board of Directors to (1) amend the Articles of Incorporation, (2) adopt a plan of merger or consolidation, (3) recommend to the members the sale or other disposition of all or substantially all of the property or assets of the corporation other than in the usual course of business, (4) recommend to the members voluntary dissolution of the corporation or revocation of such dissolution or (5) amend the by-laws of the corporation.

The President and Vice President shall be ex officio members of the Executive Committee. Ex officio members shall not be entitled to vote on matters before the Committee. The Executive Committee shall have all the powers of the Board of Directors between meetings of the Board.

Any action of the Executive Committee shall be reported at the following meeting of the Board, and if indicated, may be reported sooner by mail. A simple majority of the members of the Executive Committee shall constitute a quorum.

At his/her sole discretion, the President may direct the Executive Committee to assume the responsibility of, and act as, any standing committee.

Section 3. Finance Committee. The Finance Committee shall be composed of the President, Treasurer, and any other members of the Board appointed by the Chairman of the Board of Directors. The Finance Committee shall have power to buy, subscribe for, sell, exchange and transfer stocks, bonds, and other securities and otherwise to invest and reinvest any funds of the Corporation. The committee's policies of investment are subject to review by the Board. The President and/or the Treasurer is authorized and empowered to execute all business of the Corporation and, when so directed by the Finance Committee, to execute such documents as be necessary to effectuate the sale, exchange, or transfer of securities. The committee shall report to the Board at regular intervals and a complete auditor's report of the Corporation's finances shall be available to all officers and members of the Board.

Section 4. Personnel Committee. The Personnel Committee shall be appointed by the Chairman of the Board of Directors. The President shall submit policies and procedures regarding salaries and working conditions that permit the employment and retention of qualified staff and that foster high productivity and quality of services to the Committee for review and presentation for approval to

the Board of Directors.

The Committee shall be informed about the Corporation's personnel requirements and needs, the physical condition of the offices and equipment with which staff members work and the salary ranges vis a vis the national and local picture.

It may also formulate policy and procedures and to recommend policy to the Board for action. It shall further hear grievances through formalized, structured procedures.

Section 5. Ad Hoc Committee. The Chairman of the Board of Directors may appoint such ad hoc committees as he/she may determine are required to implement the aims and purposes of the Corporation.

## **ARTICLE VIII**

### **Fiscal Year**

The fiscal year of the Corporation shall begin on the first day of July and end on the last day of June of each year.

## **ARTICLE IX**

### **Notice - Waiver**

Whenever any notice is required to be given under the provisions of the Bylaws or any applicable statutes, a waiver thereof in writing signed by the person or persons entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notices.

## **ARTICLE X**

### **Execution of Documents**

Section 1. Execution of Documents. Unless the Board of Directors shall otherwise generally or in any specific instance provide: (a) any bill, note, check or negotiable instrument may be executed or endorsed in the name and on behalf of the Corporation by the President Vice President or Treasurer acting singly, and (b) any other instruments, documents, deeds, bills of sale or other writings of whatever nature shall be executed in the name and on behalf of the Corporation by the President or any Vice President, acting singly, and either officer may seal, acknowledge and deliver the same.

## **ARTICLE XI**

### **Indemnification**

Section 1. Indemnification. The Corporation shall indemnify any person who was or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that he or she is or was a director, officer, employee or agent of the Corporation, or is or was serving at the request of the Corporation as a director, officer, employee or agent of another Corporation, partnership, joint venture, trust or other enterprise, against expenses, including attorneys' fees, judgments, fines and amounts paid in defense of such threatened, pending or completed action suit or proceeding (and whether or not such action, suit or proceeding is actually commenced), or in settlement actually and reasonably incurred by him or her in connection with such action, suit or proceeding (whether or not such action, suit or proceeding is actually commenced) or as a result of any final judgment in such action, suit or proceeding; provided that no indemnification shall be provided for any person with respect to any matter as to which he or she shall have been finally adjudicated in any action, suit or proceeding not to have acted in good faith in the reasonable belief that his or her action was in the best interests of the Corporation or, with respect to any criminal action or proceeding, had reasonable cause to believe that his or her conduct was unlawful. The termination of any action, suit or proceeding by judgment, order or conviction adverse to such person, or by settlement or plea of nolo contendere or its equivalent, shall not of itself create a presumption that such person did not act in good faith in the reasonable belief that his or her action was in the best interests of the Corporation, and, with respect to any criminal action or proceeding, had reasonable cause to believe that his or her conduct was unlawful.

Section 2. Indemnity against expenses. Any provision of subsections 1 or 3 to the contrary notwithstanding, to the extent that a director, officer, employee or agent of a Corporation has been successful on the merits or otherwise in defense of any action, suit or proceeding referred to in subsection 1, or in defense of any claim, issue or matter therein, he or she shall be indemnified against expenses, including attorneys' fees, actually and reasonably incurred by him or her in connection therewith. The right to indemnification granted by this subsection may be enforced by a separate action against the Corporation, if an order for indemnification is not entered by a court in the action, suit or proceeding wherein he or she was successful on the merits or otherwise.

Section 3. Indemnity made by Corporation. Subject to the provisions of Subsection 2 of this Article, any indemnification under subsection 1, unless ordered

by a court or required by the by-laws, shall be made by the Corporation only as authorized in the specific case upon a determination that indemnification of the Director, officer, employee or agent is proper in the circumstances because he or she has met the applicable standard of conduct set forth in subsection 1. Such determination shall be made by the Board of Directors by a majority vote of a quorum consisting of Directors who were not parties to such action, suit or proceeding, or if such a quorum is not obtainable, or even if obtainable, if a quorum of disinterested Directors so directs, by independent legal counsel in a written opinion. Such a determination, once made by the Board of Directors may not be revoked by the Board of Directors, and upon the making of such determination by the Board of Directors, the Director, officer, employee or agent may enforce the indemnification against the Corporation by a separate action notwithstanding any attempted or actual subsequent action by the Board of Directors.

Section 4. Expenses incurred in civil or criminal action. Expenses incurred in defending an actual or threatened civil or criminal action, suit or proceeding shall be paid by the Corporation in advance of the commencement or the final disposition of such action, suit or proceeding as authorized by the Board of Directors in the manner provided in subsection 3 upon receipt of an undertaking by or on behalf of the Director, officer, employee or agent to repay such amount, unless it shall ultimately be determined that he or she is entitled to be indemnified by the Corporation as authorized in these bylaws.

Section 5. Provisions of indemnification. The indemnification provided by these by-laws shall not be deemed exclusive of any other rights to which those indemnified may be entitled under any by-law, agreement, vote of disinterested Directors or otherwise, both as to action in his or her official capacity and as to action in another capacity while holding such office, and shall continue as to a person who has ceased to be a Director, officer, employee or agent and shall inure to the benefit of the heirs, executors and administrators of such a person. A right to indemnification required by these by-laws may be enforced by a separate action against the Corporation, if an order for indemnification has not been entered by a court in any action, suit or proceeding in respect to which indemnification is sought.

Section 6. Power to purchase and maintain insurance. The Corporation shall be authorized to purchase and maintain insurance on behalf of any person who is or was a Director, officer, employee or agent of the Corporation, or is or was serving at the request of the Corporation as a Director, officer, employee or agent of another Corporation, partnership, joint venture, trust or other enterprise against any liability asserted against him or her and incurred by him or her in any such capacity, or arising out of his or her status as such, whether or not the Corporation would have the power to indemnify him or her against such liability under this section.

**ARTICLE XII**  
Effect of Provisions of Law and Articles of Incorporation

Each of the provisions of these Bylaws shall be subject to and controlled by any specific provisions of law or the Articles of Organization which relate to their subject matter, and shall also be subject to any exceptions, or more specific provisions, dealing with the subject matter, appearing elsewhere in these Bylaws as amended from time to time.

**ARTICLE XIII**  
Amendment

These Bylaws may be amended by the Member(s) by unanimous written consent or by the majority of the Member(s) present and voting at a meeting called for that purpose. Notice of such a meeting must be mailed at least thirty (30) days prior to such a meeting.

A "True" Copy :

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SIGNATURE

---

DATE

DOMESTIC  
NONPROFIT CORPORATION  
STATE OF MAINE

ARTICLES OF AMENDMENT

Spurwink Corporation  
(Name of Corporation)

File No. 19730009ND Pages 2  
Fee Paid \$ 10  
DCN 207074160008 LNME  
FILED  
03/07/2007

*Julie A. Hynes*  
Deputy Secretary of State

A True Copy When Attested By Signature

Deputy Secretary of State

Pursuant to 13-H M.R.S.A. §6822 and 601, the undersigned corporation executes and delivers the following Articles of Amendment.

FIRST: ("X" one box only.)  public benefit corporation  mutual benefit corporation

SECOND: Describe NATURE OF CHANGE (i.e. change in name of corporation, purpose, number of directors, adding or deleting section or revision of section, etc.) as well as TEXT of amendment. Attach additional pages as needed.

The name of the Corporation is changed to "Spurwink Services Incorporated"

THIRD: ("X" one box only.) The amendment was adopted on (date) January 17, 2007 as follows

- By the members at a meeting at which a quorum was present and the amendment received at least a majority of the votes which members were entitled to cast.
- (If the Articles require more than a majority vote.) By the members at a meeting at which the amendment received at least the percentage of votes required by the Articles of Incorporation.
- By the written consent of all members entitled to vote with respect thereto.
- (If no members, or none entitled to vote thereon.) By majority vote of the board of directors.

FOURTH: The address of the registered office of the corporation in the State of Maine is 53 Exchange Street  
Portland, Maine 04101  
(Street, city, state and zip code)

DATED January 24, 2007

**MUST BE COMPLETED FOR VOTE  
OF MEMBERS**  
I certify that I have custody of the minutes showing  
the above action by the members.  
  
\_\_\_\_\_  
(Signature of clerk, secretary or assistant secretary)

By Dawn S. Files  
(Signature of)  
Dawn S. Files  
(Type or print name and capacity)  
By \_\_\_\_\_  
(Signature)  
\_\_\_\_\_  
(Type or print name and capacity)

\*This document MUST be signed by any duly authorized officer (12-B M.R.S.A. §104-1-13)  
Please remit your payment made payable to the Maine Secretary of State

SUBMIT COMPLETED FORMS TO: CORPORATE EXAMINING SECTION, SECRETARY OF STATE,  
101 STATE HOUSE STATION, AUGUSTA, ME 04333-0101  
TEL. (207) 624-7740  
FORM NO. MNPCA-9 (2 of 2) Rev 9/16/2005