

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
2007
Open to Public Inspection

A For the 2007 calendar year, or tax year beginning 07-01-2007 and ending 06-30-2008

- 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
 Spurwink Services Inc

Number and street (or P O box if mail is not delivered to street address) Room/suite
 899 Riverside Street

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 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).

G Web site: www.spurwink.org

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

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. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

H and I are not applicable to section 527 organizations

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

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

H(c) Are all affiliates included? Yes No
 (If "No," attach a list. See instructions.)

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

I Group Exemption Number _____

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

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12: 47,029,234

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

1	Contributions, gifts, grants, and similar amounts received			
a	Contributions to donor advised funds	1a		
b	Direct public support (not included on line 1a)	1b	56,487	
c	Indirect public support (not included on line 1a)	1c		
d	Government contributions (grants) (not included on line 1a)	1d	987,528	
e	Total (add lines 1a through 1d) (cash \$ 1,044,015 noncash \$ _____)	1e		1,044,015
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		45,398,652
3	Membership dues and assessments	3		
4	Interest on savings and temporary cash investments	4		333,663
5	Dividends and interest from securities	5		
6a	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		
8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other
		8a	7,172	
b	Less cost or other basis and sales expenses	8b	3,754	
c	Gain or (loss) (attach schedule)	8c	3,418	
d	Net gain or (loss) Combine line 8c, columns (A) and (B)	8d		3,418
9	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>			
a	Gross revenue (not including \$ _____ of contributions reported on line 1b)	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		
10a	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		245,732
12	Total revenue Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12		47,025,480
13	Program services (from line 44, column (B))	13		42,597,001
14	Management and general (from line 44, column (C))	14		4,046,313
15	Fundraising (from line 44, column (D))	15		20,685
16	Payments to affiliates (attach schedule)	16		
17	Total expenses Add lines 16 and 44, column (A)	17		46,663,999
18	Excess or (deficit) for the year Subtract line 17 from line 12	18		361,481
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		5,052,073
20	Other changes in net assets or fund balances (attach explanation) _____	20		-709,302
21	Net assets or fund balances at end of year Combine lines 18, 19, and 20	21		4,704,252

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. (See the instructions.)

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a	Grants paid from donor advised funds (attach Schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22a			
22b	Other grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) 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 (attach schedule)	25a	263,239	31,963	210,591
b	Compensation of former officers, directors, key employees etc. listed in Part V-B (attach schedule)	25b	136,628		136,628
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) (attach schedule)	25c			
26	Salaries and wages of employees not included on lines 25a, b and c	26	27,197,086	25,426,953	1,770,133
27	Pension plan contributions not included on lines 25a, b and c	27	503,723	426,480	77,243
28	Employee benefits not included on lines 25a - 27	28	3,349,756	3,157,286	192,470
29	Payroll taxes	29	2,033,328	1,887,097	146,231
30	Professional fundraising fees	30			
31	Accounting fees	31	15,273	158	15,115
32	Legal fees	32	105,149		105,149
33	Supplies	33	2,132,347	2,043,798	88,549
34	Telephone	34	438,781	368,441	70,340
35	Postage and shipping	35			
36	Occupancy	36	1,211,180	1,183,202	27,978
37	Equipment rental and maintenance	37			
38	Printing and publications	38			
39	Travel	39	926,338	893,100	33,238
40	Conferences, conventions, and meetings	40	27,608	13,827	13,781
41	Interest	41	685,157	593,988	91,169
42	Depreciation, depletion, etc. (attach schedule)	42	906,093	821,880	84,213
43	Other expenses not covered above (itemize)				
a	See Additional Data Table	43a			
b		43b			
c		43c			
d		43d			
e		43e			
f		43f			
g		43g			
44	Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	46,663,999	42,597,001	4,046,313

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

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____, (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (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	Program Service Expenses
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.)
<p>a 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.</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p>42,597,001</p>
<p>b</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p>c</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p>d</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p>e Other program services (attach schedule)</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p>f Total of Program Service Expenses (should equal line 44, column (B), Program services)</p>	<p>42,597,001</p>

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)		(B)		
		Beginning of year		End of year		
Assets	45 Cash—non-interest-bearing		82,018	45	85,236	
	46 Savings and temporary cash investments		6,086,962	46	5,607,451	
	47a Accounts receivable	47a	9,981,743			
	b Less allowance for doubtful accounts	47b	2,801,830	8,859,160	47c	7,179,913
	48a Pledges receivable	48a				
	b Less allowance for doubtful accounts	48b			48c	
	49 Grants receivable		25,746	49		
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)			50a		
	b Receivables from other disqualified persons (as defined under section 4958(c)(3)(B) (attach schedule)			50b		
	51a Other notes and loans receivable (attach schedule)	51a				
	b Less allowance for doubtful accounts	51b			51c	
	52 Inventories for sale or use			52		
	53 Prepaid expenses and deferred charges		382,291	53	306,308	
	54a Investments—publicly-traded securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV			54a		
	b Investments—other securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV			54b		
55a Investments—land, buildings, and equipment basis	55a					
b Less accumulated depreciation (attach schedule)	55b			55c		
56 Investments—other (attach schedule)			56			
57a Land, buildings, and equipment basis	57a	23,728,444				
b Less accumulated depreciation (attach schedule)	57b	10,047,658	14,136,284	57c	13,680,786	
58 Other assets, including program-related investments (describe <input type="checkbox"/> _____)			3,258,666	58	3,144,805	
59 Total assets (must equal line 74) Add lines 45 through 58			32,831,127	59	30,004,499	
Liabilities	60 Accounts payable and accrued expenses		3,460,589	60	4,348,034	
	61 Grants payable			61		
	62 Deferred revenue		52,216	62	30,031	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)			63		
	64a Tax-exempt bond liabilities (attach schedule)		13,787,253	64a	13,146,651	
	b Mortgages and other notes payable (attach schedule)		146,493	64b	263,698	
	65 Other liabilities (describe <input type="checkbox"/> _____)		10,332,503	65	7,511,833	
66 Total liabilities Add lines 60 through 65			27,779,054	66	25,300,247	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67 Unrestricted		4,904,792	67	4,549,122	
	68 Temporarily restricted		61,893	68	69,742	
	69 Permanently restricted		85,388	69	85,388	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74					
	70 Capital stock, trust principal, or current funds			70		
	71 Paid-in or capital surplus, or land, building, and equipment fund			71		
	72 Retained earnings, endowment, accumulated income, or other funds			72		
	73 Total net assets or fund balances Add lines 67 through 69 or lines 70 through 72 (Column (A) must equal line 19 and column (B) must equal line 21)			5,052,073	73	4,704,252
	74 Total liabilities and net assets / fund balances Add lines 66 and 73			32,831,127	74	30,004,499

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	47,025,480
b	Amounts included on line a but not on Part I, line 12		
1	Net unrealized gains on investments	b1	
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	
c	Subtract line b from line a	c	47,025,480
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	
e	Total revenue (Part I, line 12) Add lines c and d	e	47,025,480

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

a	Total expenses and losses per audited financial statements	a	46,801,141
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	137,142
4	Other (specify) _____	b4	
	Add lines b1 through b4	b	137,142
c	Subtract line b from line a	c	46,663,999
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) _____	d2	
	Add lines d1 and d2	d	
e	Total expenses (Part I, line 17) Add lines c and d	e	46,663,999

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 Additional Data Table				

Part V-A Current Officers, Directors, Trustees, and Key Employees <i>(continued)</i>		Yes	No
75a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings	9		
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	No
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" If "Yes," attach a statement that includes the information described in the instructions		75c	Yes
d Does the organization have a written conflict of interest policy?		75d	Yes

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 (If not paid enter -0-)	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances
Harvey Berman 899 Riverside Street Portland, ME 04103	0	54,831	9,688	0
John Rosser 899 Riverside Street Portland, ME 04103	0	61,992	10,117	0

Part VI Other Information <i>(See the instructions.)</i>		Yes	No
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	No
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	No
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		78a	No
b If "Yes," has it filed a tax return on Form 990-T for this year?		78b	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		79	No
80a 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	Yes
b If "Yes," enter the name of the organization <input type="checkbox"/> See Additional Data Table _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt			
81a Enter direct or indirect political expenditures (See line 81 instructions)	81a		
b Did the organization file Form 1120-POL for this year?		81b	No

Part VI Other Information (continued)

Yes No

82a 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?
82b If "Yes," you may indicate the value of these items here
83a Did the organization comply with the public inspection requirements for returns and exemption applications?
83b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?
84a Did the organization solicit any contributions or gifts that were not tax deductible?
84b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?
85b Did the organization make only in-house lobbying expenditures of \$2,000 or less?
85c Dues assessments, and similar amounts from members
85d Section 162(e) lobbying and political expenditures
85e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices
85f Taxable amount of lobbying and political expenditures (line 85d less 85e)
85g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?
85h 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?
86 501(c)(7) orgs. Enter a Initiation fees and capital contributions included on line 12
86b Gross receipts, included on line 12, for public use of club facilities
87 501(c)(12) orgs. Enter a Gross income from members or shareholders
87b Gross income from other sources
88a 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?
88b At any time during the year, did the organization directly or indirectly own a controlled entity within the meaning of section 512(b)(13)?
89a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955
89b 501(c)(3) and 501(c)(4) orgs. 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?
89c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
89d Enter Amount of tax on line 89c, above, reimbursed by the organization
89e All organizations. At any time during the tax year was the organization a party to a prohibited tax shelter transaction?
89f All organizations. Did the organization acquire direct or indirect interest in any applicable insurance contract?
89g 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?
90a List the states with which a copy of this return is filed
90b Number of employees employed in the pay period that includes March 12, 2007
91a The books are in care of Nancy G Irving CPA Telephone no (207) 871-1200
899 Riverside St
Located at Portland, ME ZIP + 4 04103
91b 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)?

Part VI Other Information (continued)

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 _____

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**

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

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a School Districts					3,734,635
b Private Pay					2,210,125
c Third Party Insurance					183,876
d					
e					
f Medicare/Medicaid payments					27,773,622
g Fees and contracts from government agencies					11,496,394
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	333,663	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b non 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	3,418	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a <u>Miscellaneous</u>					245,732
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				337,081	45,644,384
105 Total (add line 104, columns (B), (D), and (E))					45,981,465

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 and 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
	%			
	%			
	%			
	%			

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)*

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 and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

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 and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

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

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.	
	***** Signature of officer	2008-11-07 Date
	Dawn Stiles President Type or print name and title	

Paid Preparer's Use Only	Preparer's signature ▶ Barbara J McGuan CPA	Date	Check if self-employed <input checked="" type="checkbox"/>	Preparer's SSN or PTIN (See Gen Inst W)
	Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ Berry Dunn McNeil & Parker LLC PO Box 1100 Portland, ME 041041100			EIN ▶ Phone no ▶ (207) 775-2387

SCHEDULE A
(Form 990 or 990EZ)

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.)

OMB No 1545-0047

2007

Department of the Treasury
Internal Revenue Service

MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

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 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
Dr Lawrence R Ricci 899 Riverside Street Portland, ME 04103	Program Director 40 00	183,452	14,833	0
Dr Robert A Haines 899 Riverside Street Portland, ME 04103	Psychiatrist 32 00	131,119	12,882	0
Dr Katherine Ray 899 Riverside Street Portland, ME 04103	Psychiatrist 32 00	129,486	11,916	0
Cynthia Anne Dodge 899 Riverside Street Portland, ME 04103	Clinical Dir 40 00	93,044	10,459	0
Martin P Donlon 899 Riverside Street Portland, ME 04103	Sr Program Director 40 00	91,101	10,381	0
Total number of other employees paid over \$50,000	74			

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individual 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
BERNARD GORDON MD 470 Forest Ave Suite 201 PORTLAND, ME 04101	Psychiatrist	120,272
TIMOTHY C WAITE MD 290 Baxter Boulevard E3 PORTLAND, ME 04101	Psychiatrist	99,882
JESSICA MAHNKE MD 1027 Washington Street BATH, ME 04530	Psychiatrist	80,415
DAVID B LOBOZZO MD PA 477 Congress Street Ste 408 PORTLAND, ME 04101	Psychiatrist	72,328
KELLY REMMEL ZIMMERMAN 53 Exchange Street PO Box 597 PORTLAND, ME 04112	Attorney	53,314
Total number of others receiving over \$50,000 for professional services	5	

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 individual or firms. If there are none, enter "None". See page 2 for instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
Boulos 1 Canal Plaza PORTLAND, ME 04101	Property Management	280,000
DIRIGO MANAGEMENT CO DBA One City Center fourth floor PORTLAND, ME 04101	Property Management	174,373
Ilex PO Box 990 Skowhegan, ME 04976	Direct Service Providers	77,457
Total number of other contractors receiving over \$50,000 for other services		

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

Yes No

<p>1 During the year, has the organization attempted to influence national, state, or local legislation, include 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 1 of Part VI-B)</p> <p>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</p>	1		No
<p>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.) 🗨</p>	2a	Yes	
<p>a Sale, exchange, or leasing property?</p>	2b		No
<p>b Lending of money or other extension of credit?</p>	2c		No
<p>c Furnishing of goods, services, or facilities?</p>	2d	Yes	
<p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? 🗨</p>	2e		No
<p>e Transfer of any part of its income or assets?</p>	3a		No
<p>3a 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)</p>	3b	Yes	
<p>b Did the organization have a section 403(b) annuity plan for its employees?</p>	3c		No
<p>c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment , historic land areas or structures? If "Yes" attach a detailed statement</p>	3d		No
<p>d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?</p>	4a		No
<p>4a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g If "No," complete lines 4f and 4g</p>	4b		
<p>b Did the organization make any taxable distributions under section 4966?</p>	4c		
<p>c Did the organization make a distribution to a donor, donor advisor, or related person?</p>			
<p>d Enter the total number of donor advised funds owned at the end of the tax year ▶ _____</p>			
<p>e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶ _____</p>			
<p>f Enter the total number of separate funds or accounts owned at the end of the tax 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 _____</p>			
<p>g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶ 0 _____</p>			

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	(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	
Total					


- 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.**

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) 2006	(b) 2005	(c) 2004	(d) 2003	(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					
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
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 0
c Total support for section 509(a)(1) test Enter line 24, column (e)					26c
d Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____					26d
e Public support (line 26c minus line 26d total)					26e
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f
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 (2006) _____ (2005) _____ (2004) _____ (2003) _____					
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 (2006) _____ (2005) _____ (2004) _____ (2003) _____					
c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					27c
d Add Line 27a total _____ and line 27b total _____					27d
e Public support (line 27c total minus line 27d total)					27e
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)					27f
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h
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 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 Yes	
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 Yes	
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement) Via Newspaper Ads	31 Yes	
32 Does the organization maintain the following	32a Yes	
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on racially nondiscriminatory basis?	32b	No
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c Yes	
d Copies of all material used by the organization or on its behalf to solicit contributions?	32d Yes	
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	No
b Admissions policies?	33b	No
c Employment of faculty or administrative staff?	33c	No
d Scholarships or other financial assistance?	33d	No
e Educational policies?	33e	No
f Use of facilities?	33f	No
g Athletic programs?	33g	No
h Other extracurricular activities?	33h	No
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement) 		
34a Does the organization receive any financial aid or assistance from a governmental agency? 	34a Yes	
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	34b	No
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 Yes	

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

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**

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

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

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines **c** through **h**.)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (Add lines **c** through **h**.)

Yes	No	Amount

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

Form **4562-FY**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-

2007

Department of the Treasury
Internal Revenue Service

▶ See separate instructions. ▶ Attach to your tax return.

Attachment
Sequence No **67**

Name(s) shown on return Spurwink Services Inc	Business or activity to which this form relates Form 990 Page 2	Identifying number 01-0319802
--	--	----------------------------------

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount See the instructions for a higher limit for certain businesses	1	125,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	500,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6		
7 Listed property Enter the amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2006 Form 4562FY	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2008 Add lines 9 and 10, less line 12 .▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	906,093

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2007	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here▶		<input type="checkbox"/>

Section B—Assets Placed in Service During 2007 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2007 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions)

21 Listed property Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instr	22	906,093
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation/deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%			S/L -			
		%			S/L -			
		%			S/L -			
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 A mortization of costs that begins during your 2007 tax year (see instructions)					
43 A mortization of costs that began before your 2007 tax year				43	
44 Total. Add amounts in column (f) See the instructions for where to report				44	

Additional Data

Software ID:
Software Version:
EIN: 01-0319802
Name: Spurwink Services Inc

Form 990, Part II, Line 43 - Other expenses not covered above (itemize):

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
a Insurance	43a	461,168	428,001	33,167	
b Consultants Fees	43b	917,435	911,376	6,059	
c Temporary Staff	43c	4,193	3,606	587	
d Staff Expense	43d	314,257	238,153	76,104	
e Client Cost	43e	329,134	328,854	280	
f Repairs & Maintenance	43f	822,447	763,426	59,021	
g Dues & Subscriptions	43g	51,801	9,098	42,703	
h Recruitment & Training	43h	165,253	150,261	14,992	
i Utilities	43i	701,690	659,403	42,287	
j Outside Services	43j	312,697	192,186	120,511	
k Service Provider Tax	43k	1,274,469	1,274,469		
l Administrative Fees	43l	474,736	464,434	10,302	
m Bad Debt Expense	43m	700,771	137,500	563,271	
n Miscellaneous	43n	33,551	19,350	14,201	
o Loss on the Retirement of Debt	43o	168,711	168,711		

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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
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	Chair 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	director 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 MD 899 Riverside Street Portland, ME 04103	director 0 50	0	0	0
Dawn Stiles LCSW 899 Riverside Street Portland, ME 04103	President 40 00	137,335	13,130	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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
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	101,959	10,815	0

Form 990, Part VI, Line 80b - If "Yes", enter the name of the organization and whether it is exempt or nonexempt:

Name of the Organization	Exempt	Nonexempt
Capital Kids	X	
The Spurwink Institute	X	
Spurwink Inc	X	

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2007 Compensation Schedule

Name: Spurwink Services Inc

EIN: 01-0319802

Name	Related Organization		Relationship	Compensation Amount	Benefit Plan Contributions	Expense Account	Compensation Description
	Name	EIN					
Nancy G Irving CPA	Spurwink Inc	20-1351637	Affiliate	105,410	4,216		The compensation paid by Spurwink, Inc represents a compensation package determined by the board

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2007 Gain/Loss from Sale of Other Assets Schedule

Name: Spurwink Services Inc

EIN: 01-0319802

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
Various Fixed Asset Disposals	2007-12	PURCHASED	2007-12		7,172	192,341		0	3,418	188,587

TY 2007 Land etc. Schedule

Name: Spurwink Services Inc

EIN: 01-0319802

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
LAND	1,671,524		1,671,524
BUILDINGS	17,572,624	6,650,082	10,922,542
LEASEHOLD IMPROVEMENTS	930,303	636,474	293,829
EQUIPMENT	1,137,694	1,010,688	127,006
VEHICLES	2,416,299	1,750,414	665,885

TY 2007 Mortgages and Notes Payable Schedule

Name: Spurwink Services Inc

EIN: 01-0319802

Total Mortgage Amount: 0

Item No.	1
Lender's Name	Ford Motor Credit Company
Lender's Title	
Relationship to Insider	
Original Amount of Loan	
Balance Due	263698
Date of Note	
Maturity Date	2010-06
Repayment Terms	Monthly Installments at approximately \$13,000
Interest Rate	6.7400
Security Provided by Borrower	Motor Vehicles
Purpose of Loan	
Description of Lender Consideration	
Consideration FMV	

TY 2007 Other Assets Schedule**Name:** Spurwink Services Inc**EIN:** 01-0319802

Description	Beginning of Year Amount	End of Year Amount
Deferred Financing Costs - Net	238,686	214,130
Deposits	54,958	39,080
Investments - Rabbi Trust	1,000,957	1,014,743
Trustee Held Funds	1,764,559	1,697,387
Pension Asset	45,503	0
Due from Affiliates	154,003	179,465

TY 2007 Other Changes in Net Assets Schedule**Name:** Spurwink Services Inc**EIN:** 01-0319802

Description	Amount
Unrealized Gain on Investments	-137,142
Change in Net Assets for funded status of Pension Plan	-572,160

TY 2007 Other Liabilities Schedule**Name:** Spurwink Services Inc**EIN:** 01-0319802

Description	Beginning of Year Amount	End of Year Amount
Advance Payments under MaineCare	8,009,422	4,045,176
Program Settlements Payable	928,869	1,446,921
Intercompany Accounts Payable	79,188	233,807
Postretirement Benefits	304,961	321,781
Deferred Compensation	1,010,063	1,021,941
Non Current Pension Liability	0	442,207

TY 2007 Tax-Exempt Bond Liabilities Schedule

Name: Spurwink Services Inc

EIN: 01-0319802

Item No.	1
Name of Issue	
Purpose	SERIES 1995A MHHEFA REVENUE BONDS
Amount Outstanding	631061
Unexpeded Bond Proceeds	
Third Party Use	
Space Percentage	
Maturity Date	
Repayment Terms	
Interest Rate	
Security	

Item No.	2
Name of Issue	
Purpose	SERIES 1997B MHHEFA REVENUE BONDS
Amount Outstanding	750485
Unexpeded Bond Proceeds	
Third Party Use	
Space Percentage	
Maturity Date	
Repayment Terms	
Interest Rate	
Security	

Item No.	3
Name of Issue	
Purpose	SERIES 1998B MHHEFA REVENUE BONDS
Amount Outstanding	869661
Unexpeded Bond Proceeds	
Third Party Use	
Space Percentage	
Maturity Date	
Repayment Terms	
Interest Rate	
Security	

Item No.	4
Name of Issue	
Purpose	SERIES 2004A MHHEFA REVENUE BONDS
Amount Outstanding	8201858
Unexpeded Bond Proceeds	
Third Party Use	
Space Percentage	
Maturity Date	
Repayment Terms	
Interest Rate	
Security	

Item No.	5
Name of Issue	
Purpose	SERIES 2007A MHHEFA REVENUE BONDS
Amount Outstanding	2693586
Unexpeded Bond Proceeds	
Third Party Use	
Space Percentage	
Maturity Date	
Repayment Terms	
Interest Rate	
Security	

TY 2007 Self Dealing Statement**Name:** Spurwink Services Inc**EIN:** 01-0319802

Line Number	Explanation
2a	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***