

Form **990****Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2020****Open to Public Inspection**Department of the Treasury  
Internal Revenue Service**A For the 2020 calendar year, or tax year beginning 07/01/20, and ending 06/30/21****B** Check if applicable:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

**C** Name of organization**BLUE RIVER SERVICES, INC.**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

**P.O. BOX 547**

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

**CORYDON****IN 47112-2057****F** Name and address of principal officer:**DANIEL LOWE****PO BOX 547****CORYDON****IN 47112****D** Employer identification number**35-1101603****E** Telephone number**812-738-2408****G** Gross receipts \$ **21,942,663****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **WWW.BRSINC.ORG****H(c)** Group exemption number ▶**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1959****M** State of legal domicile: **IN****Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities:				
	SEE SCHEDULE O				
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.				
	3	Number of voting members of the governing body (Part VI, line 1a)			
	4	Number of independent voting members of the governing body (Part VI, line 1b)			
	5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)			
	6	Total number of volunteers (estimate if necessary)			
Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12			
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11			
		Prior Year	Current Year		
	8	Contributions and grants (Part VIII, line 1h)	298,573	823,214	
	9	Program service revenue (Part VIII, line 2g)	14,436,305	18,452,378	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	75,003	516,884	
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	152,427	151,272	
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	14,962,308	19,943,748	
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
		14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	9,245,047	9,243,238	
16a		Professional fundraising fees (Part IX, column (A), line 11e)		0	
b		Total fundraising expenses (Part IX, column (D), line 25) ▶	3,045		
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	5,351,621	6,228,630	
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	14,596,668	15,471,868	
19		Revenue less expenses. Subtract line 18 from line 12	365,640	4,471,880	
Net Assets or Fund Balances		20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
		21	Total liabilities (Part X, line 26)	21,646,938	24,743,437
	22	Net assets or fund balances. Subtract line 21 from line 20	5,061,294	3,685,913	
			16,585,644	21,057,524	

**Part II Signature Block**

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.

Sign Here	Signature of officer		Date	
	<b>DANIEL LOWE</b>		<b>CEO</b>	
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature	Date
	<b>LISA NEWBANKS</b>			<b>11/11/21</b>
	Firm's name ▶ <b>DEMING, MALONE, LIVESAY &amp; OSTROFF</b>		Firm's EIN ▶ <b>61-1064249</b>	Check <input type="checkbox"/> if self-employed PTIN <b>P01223628</b>
	Firm's address ▶ <b>301 E. ELM STREET NEW ALBANY, IN 47150</b>		Phone no. <b>812-945-5236</b>	

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2020)

DAA

Form 990 (2020) **BLUE RIVER SERVICES, INC.****35-1101603**Page **2****Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

☒

1 Briefly describe the organization's mission:

**SEE SCHEDULE O**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ **3,561,153** including grants of\$ ) (Revenue \$ **4,135,371** )  
**SGL GROUP HOMES**4b (Code: ) (Expenses \$ **3,070,411** including grants of\$ ) (Revenue \$ **3,306,036** )  
**FIRST STEPS SYSTEMS DEVELOPMENT AND SPOE**4c (Code: ) (Expenses \$ **1,154,584** including grants of\$ ) (Revenue \$ **1,134,727** )  
**21ST CENTURY**

4d Other program services (Describe on Schedule O.)

(Expenses \$ **6,603,160** including grants of\$ ) (Revenue \$ **10,371,180** )4e Total program service expenses **14,389,308**

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<b>X</b>	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	<b>X</b>	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		<b>X</b>
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		<b>X</b>
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		<b>X</b>
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		<b>X</b>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		<b>X</b>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		<b>X</b>
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		<b>X</b>
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V		<b>X</b>
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	<b>X</b>	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		<b>X</b>
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		<b>X</b>
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	<b>X</b>	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	<b>X</b>	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	<b>X</b>	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	<b>X</b>	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	<b>X</b>	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<b>X</b>
14a Did the organization maintain an office, employees, or agents outside of the United States?		<b>X</b>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		<b>X</b>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		<b>X</b>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		<b>X</b>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I See instructions		<b>X</b>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		<b>X</b>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		<b>X</b>
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		<b>X</b>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		<b>X</b>

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		<b>X</b>
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		<b>X</b>
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		<b>X</b>
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		<b>X</b>
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		<b>X</b>
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		<b>X</b>
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		<b>X</b>
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	<b>X</b>	
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		<b>X</b>
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV		<b>X</b>
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	<b>X</b>	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		<b>X</b>
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		<b>X</b>
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		<b>X</b>
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		<b>X</b>
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		<b>X</b>
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<b>X</b>
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		<b>X</b>
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		<b>X</b>
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.	<b>X</b>	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>X</b>	

**Part V Statements Regarding Other IRS Filings and Tax Compliance** (continued)

		Yes	No
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b> <b>473</b>		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>2b</b>	<b>X</b>	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	<b>X</b>	
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>	<b>X</b>	
<b>4a</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)?	<b>4a</b>		<b>X</b>
<b>b</b> If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>		<b>X</b>
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>		<b>X</b>
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>		
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>		<b>X</b>
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>		
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>		
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>		
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>		
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter:			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:			
<b>a</b> Gross income from members or shareholders	<b>11a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>		
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>		
<b>c</b> Enter the amount of reserves on hand	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>		<b>X</b>
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>		
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	<b>15</b>		<b>X</b>
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>		<b>X</b>

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI ☒

**Section A. Governing Body and Management**

	1a	8	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		8		
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent	1b	8		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X	
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
<b>6</b> Did the organization have members or stockholders?	6		X	
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X	
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b> The governing body?	8a		X	
<b>b</b> Each committee with authority to act on behalf of the governing body?	8b		X	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.	9			X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?	10a	X
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X
<b>13</b> Did the organization have a written whistleblower policy?	13	X
<b>14</b> Did the organization have a written document retention and destruction policy?	14	X
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b> The organization's CEO, Executive Director, or top management official	15a	X
<b>b</b> Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed **IN**

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website ☒ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

**19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, address, and telephone number of the person who possesses the organization's books and records **▶**

ROSE A. BOOK  
GEORGETOWN

1099 MARCI LANE

IN 47122

812-738-2408

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DAVID SEACAT	0.00									
PRESIDENT	0.00	X		X				0	0	0
(2) KEVIN STILWELL	0.00									
DIRECTOR	0.00	X						0	0	0
(3) BILL HARROD	0.00									
VICE PRESIDENT	0.00	X		X				0	0	0
(4) CLAUDE COMBS	0.00									
DIRECTOR	0.00	X						0	0	0
(5) JEANIE COMBS	0.00									
SECRETARY/TREASURER	0.00	X		X				0	0	0
(6) JIM JOHNSON	0.00									
DIRECTOR	0.00	X						0	0	0
(7) DANIEL LOWE	0.00									
CEO	0.00			X				0	0	0
(8)										
(9)										
(10)										
(11)										





Form 990 (2020) **BLUE RIVER SERVICES, INC.****35-1101603**Page **9****Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	310,750			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	512,464			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 373,877			
	h	<b>Total. Add lines 1a-1f</b>		823,214			
	<b>Program Service Revenue</b>	2a GOV REV & CLIENT SERVICE FEES		Business Code	18,452,378	18,452,378	
		b					
c							
d							
e							
f		All other program service revenue					
g		<b>Total. Add lines 2a-2f</b>		18,452,378			
<b>Other Revenue</b>		3	Investment income (including dividends, interest, and other similar amounts)		65,624	65,624	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	(i) Real	894,282			
	b	Less: rental expenses	(ii) Personal	985,873			
	c	Rental inc. or (loss)		-91,591			
	d	<b>Net rental income or (loss)</b>		-91,591	-59,114	-32,477	
	7a	Gross amount from sales of assets other than inventory	(i) Securities	802,850			
	b	Less: cost or other basis and sales exps.	(ii) Other	351,590			
	c	Gain or (loss)		451,260			
	d	<b>Net gain or (loss)</b>		451,260	451,260		
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18					
	b	Less: direct expenses					
	c	<b>Net income or (loss) from fundraising events</b>					
	9a	Gross income from gaming activities. See Part IV, line 19					
	b	Less: direct expenses					
	c	<b>Net income or (loss) from gaming activities</b>					
	10a	Gross sales of inventory, less returns and allowances		842,719			
b	Less: cost of goods sold		661,452				
c	<b>Net income or (loss) from sales of inventory</b>		181,267	181,267			
<b>Miscellaneous Revenue</b>	11a	OTHER REVENUE	Business Code	50,819	50,819		
	b	FUND RAISING		10,777		10,777	
	c						
	d	All other revenue					
	e	<b>Total. Add lines 11a-11d</b>		61,596			
	12	<b>Total revenue. See instructions</b>		19,943,748	19,142,234	-32,477	10,777

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

☒**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	7,766,804	7,766,417	387	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	130,692	130,692		
9 Other employee benefits	769,505	769,490	15	
10 Payroll taxes	576,237	575,988	249	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	2,850,616	2,798,037	52,579	
12 Advertising and promotion	4,861	2,091	2,770	
13 Office expenses	18,171	12,301	5,870	
14 Information technology				
15 Royalties				
16 Occupancy	464,015	391,297	72,718	
17 Travel	415,263	404,652	10,611	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	13,097	9,457	3,640	
20 Interest	37,898	35,092	2,806	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	440,327	403,797	36,530	
23 Insurance	22,856	2,459	20,397	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a CONTRIBUTION	784,000		784,000	
b SUPPLIES	524,838	495,336	29,502	
c PROVIDER TAXES	221,158	221,158		
d EQUIPMENT EXPENSE	174,196	168,994	5,202	
e All other expenses	257,334	202,050	52,239	3,045
25 Total functional expenses. Add lines 1 through 24e	15,471,868	14,389,308	1,079,515	3,045
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Form 990 (2020) **BLUE RIVER SERVICES, INC.****35-1101603**Page **11****Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash—non-interest-bearing	964,276	1	985,254
	2 Savings and temporary cash investments	1,583,469	2	1,611,003
	3 Pledges and grants receivable, net	682,827	3	1,025,798
	4 Accounts receivable, net	801,581	4	793,655
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net	2,456,338	7	2,503,932
	8 Inventories for sale or use	20,695	8	59,566
	9 Prepaid expenses and deferred charges	45,941	9	49,989
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 26,343,780		
	b Less: accumulated depreciation	10b 11,397,619	10c	14,946,161
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets	6,750	14	6,750
	15 Other assets. See Part IV, line 11	154,787	15	2,761,329
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	21,646,938	16	24,743,437	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	918,287	17	1,391,433
	18 Grants payable		18	
	19 Deferred revenue	51,969	19	56,339
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	4,091,038	25	2,238,141
	26 <b>Total liabilities.</b> Add lines 17 through 25	5,061,294	26	3,685,913
	<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>		
27 Net assets without donor restrictions		6,522,708	27	8,273,196
28 Net assets with donor restrictions		10,062,936	28	12,784,328
<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>				
29 Capital stock or trust principal, or current funds			29	
30 Paid-in or capital surplus, or land, building, or equipment fund			30	
31 Retained earnings, endowment, accumulated income, or other funds			31	
32 <b>Total net assets or fund balances</b>		16,585,644	32	21,057,524
33 <b>Total liabilities and net assets/fund balances</b>	21,646,938	33	24,743,437	

Form **990** (2020)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	19,943,748
2	Total expenses (must equal Part IX, column (A), line 25)	2	15,471,868
3	Revenue less expenses. Subtract line 2 from line 1	3	4,471,880
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	16,585,644
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	21,057,524

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<input checked="" type="checkbox"/>
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<input checked="" type="checkbox"/>	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	<input checked="" type="checkbox"/>	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	<input checked="" type="checkbox"/>	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	<input checked="" type="checkbox"/>	

Form **990** (2020)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

 Department of the Treasury  
 Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

 ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2020**
**Open to Public  
Inspection**

Name of the organization

**BLUE RIVER SERVICES, INC.**

Employer identification number

**35-1101603**
**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: .....
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: .....
- 10 ☐ 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 exempt 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).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations .....
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2020

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	15,155,932	14,877,455	14,129,344	14,734,878	19,275,592	78,173,201
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 <b>Total.</b> Add lines 1 through 3	15,155,932	14,877,455	14,129,344	14,734,878	19,275,592	78,173,201
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 <b>Public support.</b> Subtract line 5 from line 4						78,173,201

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4	15,155,932	14,877,455	14,129,344	14,734,878	19,275,592	78,173,201
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	509,474	640,029	635,733	707,355	770,523	3,263,114
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	68,296	66,520	66,214	89,117	61,596	351,743
11 <b>Total support.</b> Add lines 7 through 10						81,788,058
12 Gross receipts from related activities, etc. (see instructions)					12	5,842,240
13 <b>First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2020 (line 6, column (f) divided by line 11, column (f))	14	95.58 %
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	95.79 %
16a <b>33 1/3% support test—2020.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b <b>33 1/3% support test—2019.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a <b>10%-facts-and-circumstances test—2020.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b <b>10%-facts-and-circumstances test—2019.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2020. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests—2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		



**Part IV Supporting Organizations** (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described in line 11a above?		
11b		
c A 35% controlled entity of a person described in line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.		
11c		

**Section B. Type I Supporting Organizations**

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

**Section C. Type II Supporting Organizations**

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

**Section D. All Type III Supporting Organizations**

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

**Section E. Type III Functionally-Integrated Supporting Organizations**

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		Yes	No
2a			
b Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI.			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in **Part VI**). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 <b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d <b>Total</b> (add lines 1a, 1b, and 1c)	1d		
e <b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 <b>Minimum Asset Amount</b> (add line 7 to line 6)	8		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 <b>Distributable Amount</b> . Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

- 7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

**Part V** Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D – Distributions		Current Year	
1	Amounts paid to supported organizations to accomplish exempt purposes		
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity		
3	Administrative expenses paid to accomplish exempt purposes of supported organizations		
4	Amounts paid to acquire exempt-use assets		
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)		
6	Other distributions (describe in Part VI). See instructions.		
7	<b>Total annual distributions.</b> Add lines 1 through 6.		
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.		
9	Distributable amount for 2020 from Section C, line 6		
10	Line 8 amount divided by line 9 amount		

  

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015 .....			
b From 2016 .....			
c From 2017 .....			
d From 2018 .....			
e From 2019 .....			
f <b>Total</b> of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2020 Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 <b>Excess distributions carryover to 2021.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016 .....			
b Excess from 2017 .....			
c Excess from 2018 .....			
d Excess from 2019 .....			
e Excess from 2020 .....			

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

**PART II, LINE 10 - OTHER INCOME DETAIL**

**OTHER INCOME** \$ 285,783

**FUND RAISING** \$ 65,960

**Schedule B**(Form 990, 990-EZ,  
or 990-PF)  
Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2020**

Name of the organization

Employer identification number

**BLUE RIVER SERVICES, INC.****35-1101603**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)( 3 ) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☐
- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

- ☒
- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

- ☐
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000
- exclusively*
- for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

- ☐
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions
- exclusively*
- for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an
- exclusively*
- religious, charitable, etc., purpose. Don't complete any of the parts unless the
- General Rule**
- applies to this organization because it received
- nonexclusively*
- religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ .....

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2; to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Schedule B (Form 990, 990-EZ, or 990-PF) (2020)

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Page 2

Name of organization

Employer identification number

BLUE RIVER SERVICES, INC.

35-1101603

**Part I** Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	TREASURER OF HARRISON COUNTY 245 ATWOOD ST NE SUITE 213 CORYDON IN 47112	\$ 100,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	INDIANA STATE DEPT OF HEALTH EARLY LEARNING 1776 NORTH MERIDIAN ST INDIANAPOLIS IN 46202	\$ 40,950	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	FSSA DIVISION OF DISABILITY & REHAB SERVICES 402 W WASHINGTON ST PO BOX 7083 INDIANAPOLIS IN 46207	\$ 40,090	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	RBR ALLIANCE, INC 1099 MARCI LN GEORGETOWN IN 47122	\$ 300,000	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
5	WALMART 702 S W 8TH STREET BENTON AR 72716	\$ 63,460	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
6	US HEALTH & HUMAN 200 INDEPENDENCE AVE SW WASHINGTON DC 20201	\$ 191,583	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Schedule B (Form 990, 990-EZ, or 990-PF) (2020)

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Page 3

Name of organization

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BLUE RIVER SERVICES, INC.

35-1101603

**Part II** Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
4	BUILDING/LAND DONATED	\$ 300,000	01/21/21
5	HAND SANITIZER/SOAP/WIPES	\$ 63,460	06/30/21
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

**SCHEDULE D  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**▶ Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2020****Open to Public  
Inspection**

Name of the organization

Employer identification number

**BLUE RIVER SERVICES, INC.****35-1101603****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part II Conservation Easements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ .....

4 Number of states where property subject to conservation easement is located ▶ .....

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ .....

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ .....

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 .....	▶ \$ .....
(ii) Assets included in Form 990, Part X .....	▶ \$ .....

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 .....	▶ \$ .....
b Assets included in Form 990, Part X .....	▶ \$ .....



**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a ☐ Public exhibition  
 b ☐ Scholarly research  
 c ☐ Preservation for future generations  
 d ☐ Loan or exchange program  
 e ☐ Other .....

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

**Part V Endowment Funds.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ☐ %  
 b Permanent endowment ☐ %  
 c Term endowment ☐ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) Unrelated organizations .....  
 (ii) Related organizations .....

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,382,134		1,382,134
b Buildings		21,374,350	8,404,977	12,969,373
c Leasehold improvements				
d Equipment		1,417,055	1,166,074	250,981
e Other		2,170,241	1,826,568	343,673
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				14,946,161

Schedule D (Form 990) 2020 **BLUE RIVER SERVICES, INC.****35-1101603**Page **3****Part VII Investments – Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)</b>		

**Part VIII Investments – Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)</b>		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) <b>CONSTRUCTION IN PROGRESS</b>	<b>2,761,329</b>
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)</b>	<b>2,761,329</b>

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>MORTGAGES &amp; OTHER NOTES PAYABLE</b>	<b>2,236,564</b>
(3) <b>CAPITAL LEASE OBLIGATIONS</b>	<b>1,577</b>
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)</b>	<b>2,238,141</b>

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☒

Schedule D (Form 990) 2020 **BLUE RIVER SERVICES, INC.****35-1101603**Page **4****Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	21,591,073
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	1,647,325
e	Add lines 2a through 2d	2e	1,647,325
3	Subtract line 2e from line 1	3	19,943,748
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	19,943,748

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	17,119,193
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	1,647,325
e	Add lines 2a through 2d	2e	1,647,325
3	Subtract line 2e from line 1	3	15,471,868
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	15,471,868

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART X - FIN 48 FOOTNOTE**

BLUE RIVER SERVICES, INC. IS A NOT-FOR-PROFIT ORGANIZATION THAT IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. THE ORGANIZATION EVALUATES ITS UNCERTAIN TAX POSITIONS IN ACCORDANCE WITH APPLICABLE STANDARDS. IT HAS EVALUATED ITS TAX POSITIONS, AND BELIEVES THAT IT HAS NONE THAT ARE UNCERTAIN.

BLUE RIVER AUTUMN RIDGE II, LLC, BLUE RIVER COUNTRY TRACE II, LLC, BR COUNTRY TRACE 3, LLC, GRANDVIEW MANOR SOUTH, LLC, GRANDVIEW MANOR NORTH, LLC, APPLE ORCHARD LLC, AND JACKSON COURT APARTMENTS, LLC ARE INDIANA LIMITED LIABILITY COMPANIES. A CONSOLIDATED TAX RETURN IS FILED FOR BLUE RIVER SERVICES, INC., BLUE RIVER AUTUMN RIDGE II, LLC, BLUE RIVER COUNTRY TRACE II, LLC, BR COUNTRY TRACE 3, LLC, GRANDVIEW MANOR SOUTH, LLC, GRANDVIEW

Schedule D (Form 990) 2020 **BLUE RIVER SERVICES, INC.**

**35-1101603**

Page **5**

**Part XIII** Supplemental Information *(continued)*

MANOR NORTH, LLC APPLE ORCHARD LLC, AND JACKSON COURT APARTMENTS, LLC.

PART XI, LINE 2D - REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER

COGS EXPENSES REPORTED ON THE FORM 990 STMT OF REVENUE \$ 661,452

RENTAL EXPENSES REPORTED ON THE FORM 990 STATEMENT OF REVE \$ 985,873

PART XII, LINE 2D - EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER

COGS EXPENSES REPORTED ON THE FORM 990 STMT OF REVENUE \$ 661,452

RENTAL EXPENSES REPORTED ON THE FORM 990 STATEMENT OF REVE \$ 985,873

**SCHEDULE L**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service  
Name of the organization**Transactions With Interested Persons**

- Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.  
 ► Attach to Form 990 or Form 990-EZ.  
 ► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2020**Open To Public  
Inspection

BLUE RIVER SERVICES, INC.

Employer identification number

35-1101603

**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958

► \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

► \$

**Part II Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the org.?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												

Total

► \$

**Part III Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of org. revenues?	
				Yes	No
(1) RBR ALLIANCE, LLC	CORPORATE MEMBE	2,258,960	MANAGEMENT SERVICES		X
(2) RAUCH, INC	RELATED PARTY	250,914	MANAGEMENT SERVICES		X
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**Part V Supplemental Information.**

Provide additional information for responses to questions on Schedule L (see instructions).

**SCHEDULE L, PART V - ADDITIONAL INFORMATION**

ON JULY 1, 2019 BLUE RIVER SERVICES, INC. ENTERED INTO A MANAGEMENT SERVICES AGREEMENT AND LEASE AGREEMENT WITH RBR ALLIANCE, INC. THE ORGANIZATIONS CONTRACT WITH RBR ALLIANCE, INC FOR MANAGEMENT SERVICES, AND THE ORGANIZATIONS RENT OFFICE SPACE TO RBR ALLIANCE, INC. THROUGH ITS RELATIONSHIP WITH RBR ALLIANCE, INC., THE ORGANIZATIONS ALSO ENGAGE IN TRANSACTONS WITH RAUCH, INC.

**SCHEDULE M  
(Form 990)****Noncash Contributions**

OMB No. 1545-0047

**2020****Open To Public  
Inspection**Department of the Treasury  
Internal Revenue Service  
Name of the organization

- Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.  
 ► Attach to Form 990.  
 ► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**BLUE RIVER SERVICES, INC.**Employer identification number  
**35-1101603****Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art				
2 Art — Historical treasures				
3 Art — Fractional interests				
4 Books and publications				
5 Clothing and household goods	<b>X</b>		<b>63,460</b>	
6 Cars and other vehicles	<b>X</b>	<b>5500</b>	<b>5,500</b>	<b>FMV</b>
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded				
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other	<b>X</b>	<b>1</b>	<b>300,000</b>	
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► ( <b>SOFTWARE</b> )	<b>X</b>	<b>4917</b>	<b>4,917</b>	<b>COST USAGE</b>
26 Other ► ( )				
27 Other ► ( )				
28 Other ► ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

**29**

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

Yes No

30a		<b>X</b>
-----	--	----------

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

31	<b>X</b>	
----	----------	--

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

32a		<b>X</b>
-----	--	----------

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2020

**Part II** **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.



**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2020**

**Open to Public  
Inspection**

Name of the organization

**BLUE RIVER SERVICES, INC.**

Employer identification number

**35-1101603**

**FORM 990 - ORGANIZATION'S MISSION**

TO ASSIST PEOPLE WITH DISABILITIES IN REALIZING MAXIMUM PERSONAL GROWTH AND  
DEVELOPMENT IN HOME, WORK AND THE COMMUNITY BY PROVIDING A CONTINUUM OF  
INDIVIDUALIZED SERVICES AND SUPPORT IN SETTING LEAST RESTRICTIVE FOR THE  
NEEDS OF THE INDIVIDUAL.

**FORM 990, PART III, LINE 4D - ALL OTHER ACCOMPLISHMENTS**

**PRE-VOCATIONAL SERVICES**

**INDUSTRIAL SERVICES**

**HOME/COMMUNITY SERVICES**

**JUMPSTART PRE SCHOOL**

**PREVENT CHILD ABUSE**

**LATCHKEY**

**HEALTHY FAMILY**

**SCREEN PRINT**

**DRIVERS EDUCATION**

**EMPLOYMENT SERVICES**

**TRANSITION**

**STEPPING STONE APTS/TRANSITIONAL HOUSING**

**WYANDOTTE HOUSE**

**IDDD HOME**

**SAFE PLACE**

**DEPT OF INDIANA HIGHWAYS JANITORIAL**

**COMMUNITY JANITORIAL**

**LAWN CARE/LANDSCAPE**

Schedule O (Form 990 or 990-EZ) 2020

Page 2

Name of the organization

Employer identification number

BLUE RIVER SERVICES, INC.

35-1101603

HAB TRAINING

STRUCTURED FAMILY CAREGIVING

HOME/COMMUNITY SERVICES

HOUSING

AUTUMN RIDGE LP MGMT

COUNTRY TRACE LP MGMT

BLUE RIVER AUTUMN RIDGE II MGMT

BLUE COUNTRY TRACE II MGMT

BR COUNTRY TRACE 3 MGMT

GRANDVIEW MANOR SO MGMT

JACKSON COURT APARTMENTS MGMT

ENTERPRISE

HARRISON CENTER APARTMENTS

APPLE ORCHARD APARTMENTS

WIC

CITY TRANSIT

DAY SERVICE TRANSPORTATION

NON FIXED ROUTE TRANSPORTATION

CHILDREN'S TRANSPORTATION

CHARTER TRANSPORTATION

PUBLIC TRANSPORTATION

MAINTENANCE FACILITY

CHILDCARE

THERAPY SERVICES

OAKVIEW APARTMENTS

JILL HOPE

GRANDVIEW MANOR NORTH

PAGE 1 OF 4

Schedule O (Form 990 or 990-EZ) 2020

Name of the organization

Employer identification number

BLUE RIVER SERVICES, INC.

35-1101603

CHDO

## FORM 990, PART VI, LINE 2 - RELATED PARTY INFORMATION AMONG OFFICERS

CLAUDE COMBS

JEANIE COMBS

BOARD MEMBER

BOARD MEMBER

HUSBAND AND WIFE

## FORM 990, PART VI, LINE 6 - CLASSES OF MEMBERS OR STOCKHOLDERS

MEMBERS

## FORM 990, PART VI, LINE 7A - ELECTION OF MEMBERS AND THEIR RIGHTS

THE ORGANIZATION HAS MEMBERS THAT MAY ELECT OTHER MEMBERS OF THE GOVERNING BOARD.

## FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

FORM 990 IS REVIEWED BY THE CEO, THE FISCAL DIRECTOR AND THE BOARD OF DIRECTORS BEFORE IT IS FILED WITH THE INTERNAL REVENUE SERVICE.

## FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

EMPLOYEES, CONSULTANTS, AND VOLUNTEERS WILL COMPLETE A CONFLICT OF INTEREST STATEMENT UPON HIRE AND THEN AS A POTENTIAL CONFLICT OF INTEREST ARISES. EMPLOYEES WITH DECISION MAKING AUTHORITY OR INFLUENCE ON PURCHASING WILL COMPLETE A CONFLICT OF INTEREST STATEMENT ANNUALLY AND AS POTENTIAL CONFLICTS ARISE. THE BOARD OF DIRECTORS WILL REVIEW ACTIVITIES INVOLVING THE PRESIDENT/CEO OR MEMBER OF THE BOARD OF DIRECTORS.

## FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

PAGE 2 OF 4

Schedule O (Form 990 or 990-EZ) 2020

Name of the organization

Employer identification number

BLUE RIVER SERVICES, INC.

35-1101603

THE COMPENSATION OF THE CEO IS BASED ON AN EMPLOYMENT CONTRACT DEVELOPED BY THE BOARD OF DIRECTORS. THE TOTAL COMPENSATION PACKAGE IS COMPARED TO A COMPENSATION SURVEY OF THE COMPENSATION OF THE CEOS OF OTHER INDIANA ORGANIZATIONS OF SIMILAR SIZE WHO PROVIDE SIMILAR SERVICES. THE PERSONNEL COMMITTEE OF THE BOARD COMPLETES A PERFORMANCE REVIEW OF THE CEO ANNUALLY AND ANY INCREASES ARE BASED ON MERIT.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS

PERSONNEL ARE SELECTED FOR EACH POSITION AND COMPENSATION DETERMINED BY THE FUNDING AVAILABLE TO SUPPORT THE POSITION AND THE EDUCATION, QUALIFICATIONS, EXPERIENCE, AND PREVIOUS WORK RECORD OF THE APPLICANT. AFTER EMPLOYMENT EACH SUPERVISOR COMPLETES A PERFORMANCE EVALUATION ANNUALLY FOR ALL THEIR EMPLOYEES. INCREASES IN WAGES, IF GIVEN, ARE BASED ON THE PERFORMANCE EVALUATION. ALL SUPERVISORS REVIEW THE PERFORMANCE EVALUATIONS WITH THE CEO TO INSURE THAT THE PERFORMANCE EVALUATION CRITERIA IS APPLIED CONSISTENTLY THROUGHOUT THE ORGANIZATION.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION  
GOVERNING DOCUMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART IX, LINE 11G - OTHER FEES FOR SERVICES

## DESCRIPTION

TOT/PROG SERVICE

MGT &amp; GENERAL

FUNDRAISING

## PROFESSIONAL FEES

\$ 983,429

\$ 0

\$ 0

## PROFESSIONAL FEES

\$ 385,135

\$ 0

\$ 0

PAGE 3 OF 4

Schedule O (Form 990 or 990-EZ) 2020

Name of the organization

Employer identification number

BLUE RIVER SERVICES, INC.

35-1101603

## PROFESSIONAL FEES

\$ 266,442 \$ 0 \$ 0

## PROFESSIONAL FEES

\$ 1,163,031 \$ 0 \$ 0

## PROFESSIONAL FEES

\$ 0 \$ 52,579 \$ 0

## TOTAL

\$ 2,798,037 \$ 52,579 \$ 0

## FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

COGS EXPENSES REPORTED ON THE FORM 990 STMT OF REVENUE \$ 661,452

RENTAL EXPENSES REPORTED ON THE FORM 990 STATEMENT OF REVE \$ 985,873

COGS EXPENSES REPORTED ON THE FORM 990 STMT OF REVENUE \$ -661,452

RENTAL EXPENSES REPORTED ON THE FORM 990 STATEMENT OF REVE \$ -985,873

Form **990-T****Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

OMB No. 1545-0047

**2020**Department of the Treasury  
Internal Revenue ServiceFor calendar year 2020 or other tax year beginning **07/01/20**, and ending **06/30/21**.Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection  
for 501(c)(3)  
Organizations Only

<b>A</b> <input type="checkbox"/> Check box if address changed.		Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.) <b>BLUE RIVER SERVICES, INC.</b>		<b>D</b> Employer identification number <b>35-1101603</b>	
<b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(3) ( <b>3</b> ) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A		<b>Print or Type</b> Number, street, and room or suite no. If a P.O. box, see instructions. <b>P.O. BOX 547</b> City or town, state or province, country, and ZIP or foreign postal code <b>CORYDON IN 47112-2057</b>		<b>E</b> Group exemption number (see instructions)	
		<b>C</b> Book value of all assets at end of year <b>24,743,437</b>		<b>F</b> <input type="checkbox"/> Check box if an amended return.	
<b>G</b> Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> Applicable reinsurance entity					
<b>H</b> Check if filing only to <input type="checkbox"/> Claim credit from Form 8941 <input type="checkbox"/> Claim a refund shown on Form 2439					
<b>I</b> Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation <input type="checkbox"/>					
<b>J</b> Enter the number of attached Schedules A (Form 990-T) <b>1</b>					
<b>K</b> During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation					
<b>L</b> The books are in care of <b>ROSE A. BOOK</b>		Telephone number <b>812-738-2408</b>			

**Part I Total Unrelated Business Taxable Income**

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	-32,477
2	Reserved	2	
3	Add lines 1 and 2	3	-32,477
4	Charitable contributions (see instructions for limitation rules)	4	
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	-32,477
6	Deduction for net operating loss. See instructions	6	0
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	-32,477
8	Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000
9	Trusts. Section 199A deduction. See instructions	9	
10	Total deductions. Add lines 8 and 9	10	1,000
11	Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0

**Part II Tax Computation**

1	Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	0
2	Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2	0
3	Proxy tax. See instructions	3	
4	Other tax amounts. See instructions	4	
5	Alternative minimum tax (trusts only)	5	
6	Tax on noncompliant facility income. See instructions	6	
7	Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	0

For Paperwork Reduction Act Notice, see instructions.

Form **990-T** (2020)

Form 990-T (2020) **BLUE RIVER SERVICES, INC.****35-1101603**Page **2****Part III Tax and Payments**

<b>1a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) .....	<b>1a</b>	
<b>b</b> Other credits (see instructions) .....	<b>1b</b>	
<b>c</b> General business credit. Attach Form 3800 (see instructions) .....	<b>1c</b>	
<b>d</b> Credit for prior year minimum tax (attach Form 8801 or 8827) .....	<b>1d</b>	
<b>e</b> <b>Total credits.</b> Add lines 1a through 1d .....	<b>1e</b>	
<b>2</b> Subtract line 1e from Part II, line 7 .....	<b>2</b>	
<b>3</b> Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement) .....	<b>3</b>	
<b>4</b> <b>Total tax.</b> Add lines 2 and 3 (see instructions) <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here .....	<b>4</b>	<b>0</b>
<b>5</b> 2020 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 4 .....	<b>5</b>	
<b>6a</b> Payments: A 2019 overpayment credited to 2020 .....	<b>6a</b>	
<b>b</b> 2020 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/> .....	<b>6b</b>	
<b>c</b> Tax deposited with Form 8868 .....	<b>6c</b>	
<b>d</b> Foreign organizations: Tax paid or withheld at source (see instructions) .....	<b>6d</b>	
<b>e</b> Backup withholding (see instructions) .....	<b>6e</b>	
<b>f</b> Credit for small employer health insurance premiums (attach Form 8941) .....	<b>6f</b>	
<b>g</b> Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 .....	<b>6g</b>	
<input type="checkbox"/> Form 4136 <input type="checkbox"/> Other .....		
<b>7</b> <b>Total payments.</b> Add lines 6a through 6g .....	<b>7</b>	
<b>8</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> .....	<b>8</b>	
<b>9</b> <b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed .....	<b>9</b>	<b>0</b>
<b>10</b> <b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid .....	<b>10</b>	
<b>11</b> Enter the amount of line 10 you want: <b>Credited to 2021 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/> .....	<b>11</b>	

**Part IV Statements Regarding Certain Activities and Other Information** (see instructions)

	Yes	No
<b>1</b> At any time during the 2020 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here ▶ .....		<b>X</b>
<b>2</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file. ....		<b>X</b>
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year .....		<b>X</b>
<b>4a</b> Did the organization change its method of accounting? (see instructions) .....		<b>X</b>
<b>b</b> If 4a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V .....		

**Part V Supplemental Information**

Provide the explanation required by Part IV, line 4b. Also, provide any other additional information. See instructions.

<b>Sign Here</b> ▶	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 taxpayer) is based on all information of which preparer has any knowledge.				May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Signature of officer	Date	Title		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	LISA NEWBANKS		11/11/21		P01223628
	Firm's name ▶	Firm's EIN ▶			
	DEMING, MALONE, LIVESAY & OSTROFF			61-1064249	
	301 E. ELM STREET				
	Firm's address ▶ NEW ALBANY, IN 47150			Phone no. 812-945-5236	

Form **990-T** (2020)

**SCHEDULE A**  
**(Form 990-T)**
**Unrelated Business Taxable Income**  
**From an Unrelated Trade or Business**

OMB No. 1545-0047

**2020**

 Department of the Treasury  
 Internal Revenue Service

 ▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

 Open to Public Inspection for  
 501(c)(3) Organizations Only

<b>A</b> Name of the organization <b>BLUE RIVER SERVICES, INC.</b>	<b>B</b> Employer identification number <b>35-1101603</b>
<b>C</b> Unrelated Business Activity Code (see instructions) ▶ <b>531120</b>	<b>D</b> Sequence: <b>1</b> of <b>1</b>

**E Describe the unrelated trade or business ▶ UNRELATED BUSINESS ACTIVITY**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales			
b Less returns and allowances c Balance ▶	1c		
2 Cost of goods sold (Part III, line 8)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4a Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	4a		
b Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from partnership and S corporation (attach statement)	5		
6 Rent income (Part IV)	6		
7 Unrelated debt-financed income (Part V)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9 Investment income of section 501(c)(7), (9), or (17) organization (Part VII)	9		
10 Exploited exempt activity income (Part VIII)	10		
11 Advertising income (Part IX)	11		
12 Other income (see instructions; attach statement) <b>SEE STMT 1</b>	12	45,383	45,383
13 Total. Combine lines 3 through 12	13	45,383	45,383

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income

1 Compensation of officers, directors, and trustees (Part X)	1	25
2 Salaries and wages	2	
3 Repairs and maintenance	3	
4 Bad debts	4	
5 Interest (attach statement) (see instructions) <b>SEE STATEMENT 2</b>	5	701
6 Taxes and licenses	6	12,555
7 Depreciation (attach Form 4562) (see instructions)	7	26,350
8 Less depreciation claimed in Part III and elsewhere on return	8a	26,350
9 Depletion	9	
10 Contributions to deferred compensation plans	10	
11 Employee benefit programs	11	
12 Excess exempt expenses (Part VIII)	12	
13 Excess readership costs (Part IX)	13	
14 Other deductions (attach statement) <b>SEE STATEMENT 3</b>	14	64,604
15 Total deductions. Add lines 1 through 14	15	77,860
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	-32,477
17 Deduction for net operating loss (see instructions)	17	
18 Unrelated business taxable income. Subtract line 17 from line 16	18	-32,477

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2020



**Part III Cost of Goods Sold**

Enter method of inventory valuation ▶

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use (see instructions)

A ☐ \_\_\_\_\_

B ☐ \_\_\_\_\_

C ☐ \_\_\_\_\_

D ☐ \_\_\_\_\_

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)	▶			
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)	▶			

**Part V Unrelated Debt-Financed Income (see instructions)**

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use (see instructions)

A ☐ \_\_\_\_\_

B ☐ \_\_\_\_\_

C ☐ \_\_\_\_\_

D ☐ \_\_\_\_\_

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)	▶			
9 Allocable deductions. Multiply line 3c by line 6				
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)	▶			
11 Total dividends-received deductions included in line 10	▶			

Schedule A (Form 990-T) 2020 **BLUE RIVER SERVICES, INC.****35-1101603**Page **3****Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

1. Name of controlled organization		2. Employer identification number	Exempt/Nonexempt Controlled Organization			
			3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)						
(2)						
(3)						
(4)						

  

Nonexempt Controlled Organizations				
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)

Totals

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)

Totals

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1 Description of exploited activity:	
2 Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2
3 Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3
4 Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4
5 Gross income from activity that is not unrelated business income	5
6 Expenses attributable to income entered on line 5	6
7 Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7

Schedule A (Form 990-T) 2020

**Part IX Advertising Income**

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A	<input type="checkbox"/>
B	<input type="checkbox"/>
C	<input type="checkbox"/>
D	<input type="checkbox"/>

Enter amounts for each periodical listed above in the corresponding column.

2 Gross advertising income

A	B	C	D

a Add columns A through D. Enter here and on Part I, line 11, column (A)

3 Direct advertising costs by periodical

--	--	--	--

a Add columns A through D. Enter here and on Part I, line 11, column (A)

4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8


5 Readership costs

6 Circulation income

7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero

8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7

a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13

**Part X Compensation of Officers, Directors, and Trustees (see instructions)**

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1			

**Part XI Supplemental Information (see instructions)**

Form <b>990-T</b>	<b>Schedule A Loss Carryover Calculation</b> Description <b>UNRELATED BUSINESS ACTIVITY</b>	<b>2020</b>
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Name <b>BLUE RIVER SERVICES, INC.</b>	Taxpayer Identification Number <b>35-1101603</b>
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Unincorporated Business Income Tax Code: **531120** Activity: **LESSORS OF NONRESIDENTIAL BUILDI**

Each activity may carryforward losses after 2018

1	Activity income .....	1	45,383
2	Activity deductions .....	2	77,860
3	Activities income or loss, after deductions .....	3	-32,477
4	Losses carried over to this year (do not include amounts prior to 2018) .....	4	104,563
5	Enter 100% of the amount on Line 3, if both lines 3 and 4 are positive. ....	5	
6	Take the lesser of Line 4 or Line 5. Enter here and on Line 17 of Form 990-T, Sch A, Part II .....	6	
7	Remaining losses to be carried forward to 2021 (Subtract Line 6 from line 4) .....	7	104,563
8	If line 3 is less than zero, enter that amount here as a positive number .....	8	32,477
9	Total loss carried forward to 2021 (Add lines 7 and 8) .....	9	137,040

Electronic Filing includes the report of additional amounts for this activity

E1	Activity loss amounts from 2019 .....	E1	104,563
E2	Prior year activity losses included on Schedule A, Line 17 .....	E2	

**Federal Statements****Unrelated Business Activity****Statement 1 - Schedule A (990T), Part I, Line 12 - Other Income**

Description	Amount
RENTAL PROPERTY	\$ 45,383
TOTAL	\$ 45,383

**Unrelated Business Activity****Statement 2 - Schedule A (990T), Part II, Line 5 - Deductible Interest**

Description	Amount
RENTAL PROPERTY	\$ 701
TOTAL	\$ 701

**Unrelated Business Activity****Statement 3 - Schedule A (990T), Part II, Line 14 - Other Deductions**

Description	Amount
OCCUPANCY	\$ 31,613
TELEPHONE	1,247
EQUIPMENT EXPENSE	800
PROFESSIONAL FEES	4,354
SUPPLIES	240
INVESTMENT DEPRECIATION	26,350
TOTAL	\$ 64,604

Form **990-T****Business Income Activity Summary****2020**

Name

**BLUE RIVER SERVICES, INC.**

Taxpayer Identification Number

**35-1101603****Business Activity Income (and allocation of Prior-2018 NOL)**

A. Total Pre-2018 Net Operating Losses Carried Forward .....	A. <u>99,757</u>
B. Total Pre-2018 Net Operating Loss allocated to Sch A activities .....	B. _____
C. Total Pre-2018 Net Operating Loss allocated to Form 990-T, Line 6 .....	C. _____
D. Pre-2018 Applied (Sum of B and C) .....	D. _____
E. Pre-2018 Remaining (Line A minus Line D) .....	E. <u>99,757</u>
F. Pre-2018 Net Operating Losses Expiring this Year .....	F. _____
G. Pre-2018 Net Operating Losses Carried Forward .....	G. <u>99,757</u>

Unrelated Business Income Activity with Income	Code	Net Income	Allocated Pre2018 NOL
1. _____		1. _____	_____
2. _____		2. _____	_____
3. _____		3. _____	_____
4. _____		4. _____	_____
5. _____		5. _____	_____
6. _____		6. _____	_____
7. _____		7. _____	_____
8. _____		8. _____	_____
9. _____		9. _____	_____
10. _____		10. _____	_____
11. _____		11. _____	_____
12. _____		12. _____	_____
13. _____		13. _____	_____
14. _____		14. _____	_____
15. All other revenue .....		15. _____	_____
16. Total taxable income .....		16. _____	_____

**Business Activity Losses**

Unrelated Business Income Activity with Losses	Code	Current Year Loss
1. <b>UNRELATED BUSINESS ACTIVITY</b>	<b>531120</b>	1. <u>-32,477</u>
2. _____		2. _____
3. _____		3. _____
4. _____		4. _____
5. All other activities .....		5. _____
6. Totals .....		6. <u>-32,477</u>

Form <b>990-T</b>	<b>Net Operating Loss Carryover Worksheet for Pre-2018 Losses</b> For calendar year 2020, or tax year beginning <b>07/01/20</b> , ending <b>06/30/21</b>	<b>2020</b>
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Name <b>BLUE RIVER SERVICES, INC.</b>	Employer Identification Number <b>35-1101603</b>
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Preceding Taxable Year	Adj. To NOL Inc/(Loss) After Adj	Prior Year		Current Year	Next Year Carryover
		NOL Utilized (Income Offset)	Carryovers to Current Year	Income Offset By Prior Carryover	
18th 06/30/01					
17th 06/30/02					
16th 06/30/03					
15th 06/30/04					
14th 06/30/05					
13th 06/30/06					
12th 06/30/07					
11th 06/30/08					
10th 06/30/09					
9th 06/30/10					
8th 06/30/11					
7th 06/30/12					
6th 06/30/13	-2,805		2,805		2,805
5th 06/30/14	-11,694		11,694		11,694
4th 06/30/15	-32,618		32,618		32,618
3rd 06/30/16	-25,104		25,104		25,104
2nd 06/30/17	-3,843		3,843		3,843
1st 06/30/18	-23,693		23,693		23,693
NOL carryover available to current year			99,757		
Current year	0				
NOL carryover available to next year					99,757

Form <b>990</b>	<b>Two Year Comparison Report</b>	<b>2019 &amp; 2020</b>
For calendar year 2020, or tax year beginning <b>07/01/20</b> , ending <b>06/30/21</b>		

Name **BLUE RIVER SERVICES, INC.** Taxpayer Identification Number **35-1101603**

		2019	2020	Differences
Revenue	1. Contributions, gifts, grants	158,592	512,464	353,872
	2. Membership dues and assessments			
	3. Government contributions and grants	139,981	310,750	170,769
	4. Program service revenue	14,436,305	18,452,378	4,016,073
	5. Investment income	66,220	65,624	-596
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory	8,783	451,260	442,477
	8. Net income or (loss) from fundraising events			
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory	204,356	181,267	-23,089
	11. Other revenue	-51,929	-29,995	21,934
	12. <b>Total revenue.</b> Add lines 1 through 11	14,962,308	19,943,748	4,981,440
Expenses	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.	3,444		-3,444
	16. Salaries, other compensation, and employee benefits	9,241,603	9,243,238	1,635
	17. Professional fundraising fees			
	18. Other professional fees	2,729,250	2,850,616	121,366
	19. Occupancy, rent, utilities, and maintenance	422,615	464,015	41,400
	20. Depreciation and Depletion	421,984	440,327	18,343
	21. Other expenses	1,777,772	2,473,672	695,900
	22. <b>Total expenses.</b> Add lines 13 through 21	14,596,668	15,471,868	875,200
	23. <b>Excess or (Deficit).</b> Subtract line 22 from line 12	365,640	4,471,880	4,106,240
Other Information	24. Total exempt revenue	14,962,308	19,943,748	4,981,440
	25. Total unrelated revenue	-80,897	-32,477	48,420
	26. Total excludable revenue	14,744,632	19,153,011	4,408,379
	27. Total assets	21,646,938	24,743,437	3,096,499
	28. Total liabilities	5,061,294	3,685,913	-1,375,381
	29. Retained earnings	16,585,644	21,057,524	4,471,880
	30. Number of voting members of governing body	8	8	
	31. Number of independent voting members of governing body	8	8	
	32. Number of employees	552	473	
	33. Number of volunteers	1	0	



Form **990T****Two Year Comparison Report****2019 & 2020**For calendar year 2020, or tax year beginning **07/01/20**, ending **06/30/21**

Name

Taxpayer Identification Number

**BLUE RIVER SERVICES, INC.****35-1101603**

		2019	2020	Differences	
<b>Revenue</b>	1. Gross profit/loss on business activities	1.			
	2. Capital gains/losses	2.			
	3. Income/loss from partnerships and S corporations	3.			
	4. Rent income (net of expense)	4.			
	5. Unrelated debt-financed income (net of expense)	5.			
	6. Income from controlled organizations (net of expense)	6.			
	7. Section 501(c)(7)(9)(17) organization income (net of expense)	7.			
	8. Exploited exempt activity income (net of expense)	8.			
	9. Advertising income (net of expense)	9.			
	10. Other income	10.	19,020	45,383	26,363
	11. <b>Total trade or business income.</b> Combine lines 1 through 10	11.	19,020	45,383	26,363
<b>Expenses</b>	12. Compensation of officers, directors, and trustees	12.			
	13. Other salaries and wages	13.			
	14. Repairs and maintenance	14.			
	15. Bad debts	15.			
	16. Interest	16.	2,416	701	-1,715
	17. Taxes and licenses	17.	16,554	12,555	-3,999
	18. Charitable contributions	18.			
	19. Depreciation and Depletion	19.			
	20. Contributions to deferred compensation plans	20.			
	21. Employee benefit programs	21.			
	22. Other deductions	22.	80,947	64,604	-16,343
	23. <b>Total deductions.</b> Add lines 12 through 22	23.	99,917	77,860	-22,057
	24. <b>Net income (990T/first activity);</b> Subtract line 23 from 11	24.	-80,897	-32,477	48,420
	25. Number of unrelated business activities for this return	25.	1	1	
	26. Unrelated business taxable income from all trades	26.	-80,897	-32,477	48,420
	27. Disallowed employee fringe benefits	27.			
	28. Charitable contributions	28.			
	29. <b>Taxable income before NOL loss</b>	29.			
	30. Net operating loss (pre-2018)	30.			
31. Specific deduction	31.	1,000		-1,000	
32. <b>Unrelated business taxable income.</b>	32.				
<b>Tax &amp; Credits</b>	33. Income tax (corporate or trust)	33.			
	34. Proxy tax	34.			
	35. Other taxes	35.			
	36. <b>Total taxes</b>	36.			
	37. Other credits	37.			
	38. General business credit	38.			
	39. Credit for prior year minimum tax	39.			
	40. <b>Total credits</b>	40.			
	41. <b>Net tax after credits</b>	41.			
	42. Recapture taxes and 965 tax	42.			
	43. <b>Total Taxes</b>	43.			
<b>Due/Refund</b>	44. Prior year overpayment and estimated tax payments	44.			
	45. Payment made with extension	45.			
	46. Backup withholding and foreign withholding	46.			
	47. Other payments	47.			
	48. <b>Total payments</b>	48.			
	49. <b>Balance due/(Overpayment)</b>	49.			
	50. Overpayment applied to next year	50.			
	51. Penalties	51.			
	52. <b>Total due/(Refund)</b>	52.			

Form <b>SchM</b>	<b>Two Year Comparison for Unrelated Business Activity</b> For calendar year 2020, or tax year beginning <b>07/01/20</b> , ending <b>06/30/21</b>	<b>2019 &amp; 2020</b>
Organization Name <b>BLUE RIVER SERVICES, INC.</b>		Taxpayer Identification Number <b>35-1101603</b>

 Unincorporated Business Income Tax Code: **531120** Activity: **UNRELATED BUSINESS ACTIVITY**

		2019	2020	Differences
Revenue	1. Gross profit/loss on business activities	1.		
	2. Capital gains/losses	2.		
	3. Income/loss from partnerships and S corporations	3.		
	4. Rental income (net of expense)	4.		
	5. Unrelated debt-financed income (net of expense)	5.		
	6. Interest, and other income from controlled organizations (net of expense)	6.		
	7. Investment income of specific organizations (net of expense)	7.		
	8. Exploited exempt activity income (net of expense)	8.		
	9. Advertising income (net of expense)	9.		
	10. Other income	10. 19,020	45,383	26,363
	11. <b>Total trade or business income.</b> Combine lines 1 through 10	11. 19,020	45,383	26,363
Expenses	12. Compensation of officers, directors, and trustees	12.		
	13. Other salaries and wages	13.		
	14. Repairs and maintenance	14.		
	15. Bad debts	15.		
	16. Interest	16. 2,416	701	-1,715
	17. Taxes and licenses	17. 16,554	12,555	-3,999
	18. Depreciation and Depletion	18.		
	19. Contributions to deferred compensation plans	19.		
	20. Employee benefit programs	20.		
	21. Other deductions	21. 80,947	64,604	-16,343
	22. <b>Total deductions.</b> Add lines 12 through 22	22. 99,917	77,860	-22,057
	23. <b>Taxable income before deductions.</b> Subtract line 23 from 11	23. -80,897	-32,477	48,420
	24. Deductible losses	24.	104,563	104,563
	25. <b>Unrelated business taxable income (loss)</b>	25. -80,897	-137,040	-56,143

<b>Form 990</b>	<b>Tax Return History</b>		<b>2020</b>
Name <b>BLUE RIVER SERVICES, INC.</b>			Employer Identification Number <b>35-1101603</b>

	2016	2017	2018	2019	2020	2021
Contributions, gifts, grants	450,564	479,113	198,642	298,573	823,214	
Membership dues						
Program service revenue	14,705,368	14,398,342	13,930,702	14,436,305	18,452,378	
Capital gain or loss	203,547	-1,362	-11,429	8,783	451,260	
Investment income	59,154	61,799	62,254	66,220	65,624	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue	1,236,230	718,878	235,399	152,427	151,272	
<b>Total revenue</b>	<b>16,654,863</b>	<b>15,656,770</b>	<b>14,415,568</b>	<b>14,962,308</b>	<b>19,943,748</b>	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.				3,444		
Other compensation	10,273,504	10,519,342	10,474,932	9,241,603	9,243,238	
Professional fees			1,337,466	2,729,250	2,850,616	
Occupancy costs	542,964	496,535	468,074	422,615	464,015	
Depreciation and depletion	377,987	411,803	442,619	421,984	440,327	
Other expenses	3,443,848	3,511,292	1,917,346	1,777,772	2,473,672	
<b>Total expenses</b>	<b>14,638,303</b>	<b>14,938,972</b>	<b>14,640,437</b>	<b>14,596,668</b>	<b>15,471,868</b>	
<b>Excess or (Deficit)</b>	<b>2,016,560</b>	<b>717,798</b>	<b>-224,869</b>	<b>365,640</b>	<b>4,471,880</b>	
Total exempt revenue	16,654,863	15,656,770	14,415,568	14,962,308	19,943,748	
Total unrelated revenue	-3,843	-23,693	-23,666	-80,897	-32,477	
Total excludable revenue	16,208,142	15,201,350	14,240,592	14,744,632	19,153,011	
Total Assets	20,984,559	20,890,762	20,570,292	21,646,938	24,743,437	
Total Liabilities	4,822,312	4,363,328	4,267,727	5,061,294	3,685,913	
Net Fund Balances	16,162,247	16,527,434	16,302,565	16,585,644	21,057,524	

<b>Form 990T</b>	<b>Tax Return History</b>	<b>2020</b>
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Name <b>BLUE RIVER SERVICES, INC.</b>	Employer Identification Number <b>35-1101603</b>
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\* Income shown net of expenses

	2016	2017	2018	2019	2020	2021
Business activity profit/loss .....						
Capital gains/losses .....						
Partner and S Corp gain/loss .....						
Rental income* .....						
Debt-financed income* .....						
Controlled organizations income/interest*						
Investment income, specific organizations*						
Exploited exempt activity income*						
Other income .....	93,746	59,720	65,420	19,020	45,383	
<b>Total trade or business income.</b>	<b>93,746</b>	<b>59,720</b>	<b>65,420</b>	<b>19,020</b>	<b>45,383</b>	
Compensation of officers, ect. ....						
Other salaries and wages .....						
Repairs and maintenance .....						
Bad debts .....						
Interest .....	9,541	5,954	4,305	2,416	701	
Taxes and licenses .....	12,767	14,091	15,872	16,554	12,555	
Charitable contributions .....						
Depreciation and Depletion .....						
Deferred compensation plans .....						
Employee benefit programs .....						

<b>Form 990T</b>	<b>Tax Return History</b>	<b>2020</b>
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Name <b>BLUE RIVER SERVICES, INC.</b>	Employer Identification Number <b>35-1101603</b>
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	2016	2017	2018	2019	2020	2021
Other deductions	75,281	63,368	68,909	80,947	64,604	
Net income (990T/first activity)	-3,843	-23,693	-23,666	-80,897	-32,477	
UBTI from all trades	0	0	0	0	0	
Taxable employee fringe benefits						
Charitable contributions						
Net operating loss deduction						
Specific deduction			1,000	1,000		
Income after expense and deductions						
Income tax (corporate or trust)		-2,468				
Other taxes						
Total taxes		-2,468				
General business credit						
Other credits						
Net tax after credits						
Estimated tax payments						
Other payments						
Balance due/Overpayment						

**Federal Statements**

**Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)**

Description	Total Expenses	Program Service	Management & General	Fund Raising
PROFESSIONAL FEES	\$ 983,429	\$ 983,429	\$	\$
PROFESSIONAL FEES	385,135	385,135		
PROFESSIONAL FEES	266,442	266,442		
PROFESSIONAL FEES	1,163,031	1,163,031		
PROFESSIONAL FEES	52,579		52,579	
TOTAL	\$ 2,850,616	\$ 2,798,037	\$ 52,579	\$ 0

**Form 990, Part IX, Line 24e - All Other Expenses**

Description	Total Expenses	Program Service	Management & General	Fund Raising
TELEPHONE	\$ 170,068	\$ 149,428	\$ 20,640	\$
MISCELLANEOUS EXPENSE	63,286	37,726	25,560	
BAD DEBT EXPENSES	11,309	10,266	1,043	
DUES & MEMBERSHIPS	9,516	4,671	4,845	
FUND RAISING EXPENSE	3,045			3,045
SPECIAL EVENT	206	55	151	
CASH OVER/SHORT	-96	-96		
TOTAL	\$ 257,334	\$ 202,050	\$ 52,239	\$ 3,045

**Federal Statements****Schedule A, Part II, Line 9(e)**

Description	Amount
RENTAL PROPERTY	\$ -32,477
LESS: DEDUCTIONS	<u>-1,000</u>
TOTAL	\$ <u><u>-33,477</u></u>

**NP-20**State Form 51062  
(R11 / 8-20)Indiana Department of Revenue  
**Indiana Nonprofit Organization's Annual Report**  
**For the Calendar Year or Fiscal Year**Beginning    and Ending   Place "X" in box if: Change of Address ☐ Amended Report ☐ Final Report: ☐ Indicate Date Closed \_\_\_\_\_

Due on the 15th day of the 5th month following the end of the tax year.

NO FEE REQUIRED.

Name of Organization

Telephone Number

**BLUE RIVER SERVICES, INC.****812 738 2408**

Address

County

Indiana Taxpayer Identification Number

**P.O. BOX 547****HARRISON****0001921878 000**

City

State

ZIP Code

Federal Employer Identification Number

**CORYDON****IN****47112 2057****35 1101603**

Printed Name of Person to Contact

Contact's Telephone Number

**ROSE BOOK****812 738 2408**

If you are filing a federal return, attach a completed copy of Form 990, 990EZ, or 990PF.

**Note:** If your organization has unrelated business income of more than \$1,000 as defined under **Section 513** of the Internal Revenue Code, **you must also file Form IT-20NP.****Current Information**

1. Indicate number of years your organization has been in continuous existence 62
2. Have any changes not previously reported to the Department been made in your governing instruments, (e.g.) articles of incorporation, bylaws, or other instruments of importance? If yes, attach a detailed description of changes.
3. Attach a schedule, listing the names, titles and addresses of your current officers **SEE STATEMENT 1**
4. Briefly describe the purpose or mission of your organization below.

**SEE STATEMENT 2**Email Address: **ROSEBOOK@BRSINC.ORG***I declare under the penalties of perjury that I have examined this return, including all attachments, and to the best of my knowledge and belief, it is true, complete, and correct.*

Signature of Officer or Trustee

CEO

Title

Date

**DANIEL LOWE****812 738 2408**

Name of Person(s) to Contact

Daytime Telephone Number



25420111022