

**FLOYD COUNTY RESOLUTION 2004-XXVI
A RESOLUTION APPROVING THE TRANSFER OF
REAL PROPERTY TO BLUE RIVER SERVICES, INC.**

WHEREAS, during calendar year 1994, Floyd County, Indiana, was awarded a grant, under Title I of the Housing and Community Development Act of 1974, from the Indiana Department of Commerce for the construction of the Rosalee Family Support Center, an integrated child care facility to be located in Georgetown Township, Floyd County, Indiana; and

WHEREAS, on the 25th day of June, 1995, Floyd County, Indiana, acting by and through the Board of Commissioners of the County of Floyd negotiated and concluded a Sub-Recipient Agreement with the Interfaith Community Council, Inc. (Interfaith), for the administration of Grant No. CF-94-242 (Agreement); and

WHEREAS, said agreement provided, among other things, that upon the successful administration of the grant by Interfaith, the completion of all grant tasks, and the approval of the Indiana Department of Commerce, title to the facility, as the same is more particularly described in a deed dated the 17th day of November, 1995, and recorded in Deed Dr. 22, Inst. No. 11988, of the Floyd County, Indiana, records (Deed), would be conveyed to Interfaith subject to certain conditions and reservations; and

WHEREAS, thereafter, on the 26th day of September, 1999, the interests of Interfaith under said Agreement were assigned to Blue River Services, Inc. (Blue River), in consideration for which transfer, Blue River assumed the duties and obligations of Interfaith thereunder; and

WHEREAS, on the 14th day of October, 1999, the Indiana Department of Commerce issued its Certificate of Completion signifying that all of the duties and responsibilities of the Recipient under the grant had been successfully completed, and that the grant is considered closed by said department; and

WHEREAS, the Indiana Department of Commerce has tendered to Floyd County its consent to transfer title of the real estate to Blue River in accordance with the Agreement; and

WHEREAS, Blue River has tendered to Floyd County proof that it is an Indiana nonprofit corporation organized for educational, literary, scientific, religious, or charitable purposes; is in good standing with the Secretary of State of Indiana; remains exempt from federal income taxation under Section 501 of the Internal Revenue Code; and, has tendered assurances that it has substantially complied with its duties and responsibilities under the Agreement for the period ending on the 5th anniversary of the issuance of the Certificate of Completion; and

WHEREAS, the Board has determined that the real estate may be conveyed to Blue River pursuant to the terms and provisions of the Agreement without reference to the procedural requirements of IC 36-1-11, et seq., and it is the desire of the Board so to do.

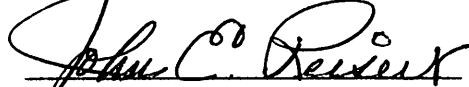
NOW THEREFORE:

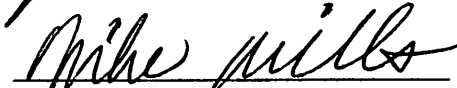
BE IT RESOLVED, that the recitals set forth above be, and they hereby are, incorporated herein by reference and made a part of this resolution.


BE IT FURTHER RESOLVED, that the real estate described in the Deed be conveyed to Blue River, without covenant of general warranty, subject to the limitations and reservations set forth in the Agreement, with Blue River to pay and satisfy all administrative, transfer, and closing costs associated with the transfer.

SO RESOLVED this 21st day of December, 2004.

BOARD OF COMMISSIONERS
OF THE COUNTY OF FLOYD


MEMBER


MEMBER


MEMBER

ATTEST:


FLOYD COUNTY AUDITOR

STATE OF INDIANA
OFFICE OF THE SECRETARY OF STATE
CERTIFICATE OF EXISTENCE

To Whom These Presents Come, Greetings:

I, TODD ROKITA, Secretary of State of Indiana, do hereby certify that I am, by virtue of the laws of the State of Indiana, the custodian of the corporate records, and proper official to execute this certificate.

I further certify that records of this office disclose that:

BLUE RIVER SERVICES, INC.

duly filed the requisite documents to commence business activities under the laws of State of Indiana on October 28, 1959, and was in existence or authorized to transact business in the State of Indiana on November 09, 2004.

I further certify this Non-Profit Domestic Corporation has not filed its most recent report required by Indiana law with the Secretary of State and that no notice of withdrawal, dissolution or expiration has been filed or taken place.



In Witness Whereof, I have hereunto set my hand and affixed the seal of the State of Indiana, at the city of Indianapolis, this Ninth Day of November, 2004.

A handwritten signature in black ink that reads "Todd Rokita".

TODD ROKITA, Secretary of State

192840B007 / 2004110933859

Address any reply to: P.O. Box 2508, Cincinnati, Ohio 45201

Department of the Treasury

District Director
Internal Revenue Service

Date: DEC 2 1982 In reply refer to:
CSB:EO:EE



Blue River Development Services, Inc.
Box 206
Palmyra, Indiana 47164

Date of Exemption: July 1961
Internal Revenue Code Section: 501(c)(3)

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

Daniel J. Lowe
District Director

Item Changed

Name

From

Harrison County Council
for Retarded Citizens,
Inc.

To

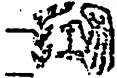
Blue River Development
Services, Inc.

RECEIVED
12/6/82
jc

51101603 AK 00 5409 9413 3501
R24894

TR

17963-481-00234-4 28330 143



Department of the Treasury
Internal Revenue Service
CINCINNATI, OH 45999

Date of this notice: APR. 11, 1994
Taxpayer Identifying Number 35-1101603
Form: 2363 Tax Period:



For assistance you may
call us at:

226-5477 LOCAL INDPLS.
1-800-829-1040 OTHER IN

BLUE RIVER SERVICES INC
405 N CAPITOL AVE STE 207
CORYDON IN 47112-1553056

WE CHANGED YOUR NAME AND/OR ADDRESS

THANK YOU FOR YOUR CORRESPONDENCE. AS YOU REQUESTED, WE'VE MADE THE FOLLOWING
CHANGES TO YOUR NAME AND/OR ADDRESS:

NAME AND ADDRESS PREVIOUSLY
SHOWN ON YOUR ACCOUNT

NAME AND ADDRESS NOW
SHOWN ON YOUR ACCOUNT

BLUE RIVER SERVICES
405 N CAPITOL AVE STE 207
CORYDON IN 47112-1553056

BLUE RIVER SERVICES INC
405 N CAPITOL AVE STE 207
CORYDON IN 47112-1553056

IF YOU DON'T AGREE WITH THIS CHANGE, PLEASE LET US KNOW.



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR

INDIANAPOLIS, INDIANA
500 Century Building
35 South Pennsylvania St.
Indianapolis 4, Indiana

IND:SO:61-121
IN REPLY REFER TO

431 - HEN

JUL 17 1951

Harrison County Association for
Retarded Children, Inc.,
c/o Orval Knub, President,
Palmyra, Indiana.

Year we were tax exempt.

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from income tax under the provisions of section 501 (c) (3) of the Internal Revenue Code of 1954, as it is shown that you are organized and operated exclusively for educational purposes.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the District Director of Internal Revenue in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990-A, annually, with the District Director of Internal Revenue so long as this exemption remains in effect. This form may be obtained from the District Director of Internal Revenue, at the address shown above, and is required to be filed on or before the 15th day of the fifth month following the close of your annual accounting period.

~~Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided by section 170 (a) of the Code.~~

~~Bequests, legacies, devises, or transfers, to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 2055 (a) and 2106 (a) (2) of the Code. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in sections 2522 (a) and 2522 (b) (2) and (3) of the Code.~~

In the event you have not filed a waiver of exemption certificate in accordance with the provisions of section 3121 (k) of the Code, no liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act. Tax liability is not incurred by you under the Federal Unemployment Tax Act by virtue of the provisions of section 3306 (c) (3) of such Act.

Very truly yours,

Sterling M. Dietrich
Sterling M. Dietrich
District Director

December 10, 2004

Dr. John E. Reisert, President
Floyd County Commissioners
311 West 1st Street
Suite 214
New Albany, IN 47150

**RE: Community Development Block Grant #CF-94-242 – Transfer of CDBG
Assisted Preperty**

Dear Dr. Reisert:

The Indiana Department of Commerce has no objection to the transfer of the Rosalee Family Support Center facility to Blue River Services, Inc. Floyd County has met all of the requirements for completion of the grant that funded the center and the IDOC no longer has an interest in the facility.

Please retain this correspondence with your official grant records.

If you have any questions or I can be of further assistance, please contact me at (317) 232-8831.

Sincerely,



Kelly S. Boe
Manager, Finance and Administration

KSB:nt

Cc: Project file
Jill Saegesser