

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Legal Name of Applicant Organization The Backside Learning Center, Inc.

Program Name and Request Amount Backside Learning Center \$3,000

Yes/No/NA

Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	...y
Is the funding proposed by Council Member(s) less than or equal to the request amount?	...y
Is the proposed public purpose of the program viable and well-documented?	...y
Will all of the funding go to programs specific to Louisville/Jefferson County?	...y
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	...y
Has prior Metro Funds committed/granted been disclosed?	...y
Is the application properly signed and dated by authorized signatory?	...y
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	...y
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	..NA
Is the entity in good standing with: <ul style="list-style-type: none"> ▶ Kentucky Secretary of State? ▶ Louisville Metro Revenue Commission? ▶ Louisville Metro Government? ▶ Internal Revenue Service? ▶ Louisville Metro Human Relations Commission? 	...y
Is the current Fiscal Year Budget included?	...y
Is the entity's board member list (with term length/term limits) included?	...y
Is recommended funding less than 33% of total agency operating budget?	...y
Does the application budget reflect only the revenue and expenses of the project/program?	...y
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	..NA
Is the most recent annual audit (if required by organization) included?	..NA
Is a copy of Signed Lease (if rent costs are requested) included?	..NA
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	..NA
Are the Articles of Incorporation of the Agency included?	...y
Is the IRS Form W-9 included?	...y
Is the IRS Form 990 included?	...y
Are the evaluation forms (if program participants are given evaluation forms) included?	..NA
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	..NA
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	...NA

Prepared by: *Shalanna Taylor*

Date: 10/4/21

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SECTION 1 - APPLICANT INFORMATION			
Legal Name of Applicant Organization: <i>(as listed on: http://www.sos.ky.gov/business/records)</i> ^{The} Backside Learning Center, Inc.			
Main Office Street & Mailing Address: 3131 South 2Nd Street #389 Louisville, KY 40208			
Website: backsidelearningcenter.org			
Applicant Contact:	Minerva Virola	Title:	Assistant Director
Phone:	(502) 649-8589	Email:	mvirola@backsidelearningcenter.org
Financial Contact:	Sherry Stanley	Title:	Executive Director
Phone:	(502) 552-7334	Email:	sstanley@backsidelearningcenter.org
Organization's Representative who attended NDF Training: Minerva Virola/Sherry Stanley			
SECTION 2 - PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: Backside Learning Center / <i>Support Case Manager Position</i>			
Total Request: (\$)	\$ 3,000.00	Total Metro Award (this program) in previous year: (\$)	\$ 0.00
Purpose of Request (check all that apply):			
<input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget) <input checked="" type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals <input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
The Following are Required Attachments:			
<input checked="" type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current year projected budget <input checked="" type="checkbox"/> Current financial statement <input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H <input checked="" type="checkbox"/> Articles of Incorporation (current & signed) <input type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense		<input type="checkbox"/> Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input type="checkbox"/> Annual audit (if required by organization) <input type="checkbox"/> Faith Based Organization Certification Form, if applicable	
For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.			
Source:		Amount: (\$)	
Source:		Amount: (\$)	
Source:		Amount: (\$)	
Has the applicant contacted the BBB Charity Review for participation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
Has the applicant met the BBB Charity Review Standards? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

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SECTION 3 - AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

Backside Learning Center, Inc. (BLC) strives to build community and enrich the lives of equine workers and families by providing the educational opportunities and resources they need to empower themselves and their children. BLC does this by providing educational program assistance in navigating and accessing local resources; and by creating a sense of community, in a caring respectful setting BLC clients develop their skills and knowledge with classes, tutoring, and direct assistance tailored to their needs. The BLC is committed to building awareness of the backside population and the vital role they play in an industry so central to Kentucky's culture and economy.

Diversity Statement:

The Backside Learning Center, Inc. (BLC) does not and shall not discriminate on the basis of race, color, religion, gender expression, age, national origin, disability, marital status, sexual orientation, or military status, in any of its activities or services provided. BLC diversity and inclusion are part of our pulse. Together we build an inclusive culture that encourages, supports and celebrates the diverse voices of our familia (employees). This fuels our creativity and connects us closer to our clients and communities we serve.

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SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

Board Member	Term End Date
Pam Conway	03/31/2024
Jeffrey Musgrove	10/01/2023
Cassiopea Blausey	03/31/2024
Brenda Cahill	03/31/2024
Cory Stauble	10/01/2023
David Goatley	03/31/2023
Carla Grego	10/01/2022
Annie Jessee	10/01/2023
Kevin Kerstein	10/01/2023
Heather Hill	03/31/2024
Clelland Russell	10/01/2022

Describe the Board term limit policy:
 Board member terms are for three years with a possible second 3-year term served consecutively. After a total of six years members must step off the Board.

Three Highest Paid Staff Names	Annual Salary
Sherry Stanley	\$ 67,000.00
Lauren DeGeorge	\$ 52,500.00
Minerva Virola	\$ 55,000.00

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SECTION 5 - PROGRAM/PROJECT NARRATIVE

A: Describe the program/project start and end dates, a description of the program/project and applicable data with regards to specific client population the program will address (attach related flyers, planning minutes, designs, event permits, proposals for services/goods, etc.):

The Backside Learning Center's Health and Wellness Case Management programming began in August of 2020, as we received grant funding to support emergency COVID education and support for the community of backside workers and family members who consist of immigrants living in south Louisville from Guatemala, Mexico, and other Latin American countries.

This specific funding will support our case manager from 11/01/2021 through 4/30/2022 who supports backside families with empowerment services such as: access to medical care (making appointments, interpretation, transportation), preventive health education, education and access to COVID-19 vaccines, management of our healthy food distribution program, navigating access to other community support and benefits as needed.

B: Describe specifically how the funding will be spent including identification of funding to sub grantee(s):
Funding will help support staffing costs for our Health and Wellness Case Manager.

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C: If this request is a fundraiser, please detail how the proceeds will be spent:

D: For Expenditure Reimbursement Only – The grant award period begins with the Metro Council approval date and ends on June 30 of Metro fiscal year in which the grant is approved. If any part of this funding request is for funds to be spent before the grant award period, identify the applicable circumstances:

The funding request is a reimbursement of the following expenditures that will probably be incurred after the application date, but prior to the execution of the grant agreement:

- ✓ If selecting this option, the invoice, receipt and payment documentation should not be available as of the date of this application.

The Grantee will be required to submit financial reporting in accordance with the reporting schedule provided in the grant agreement.

Reimbursements should not be made before application date unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):

- ✓ Attach a copy of invoices and/or receipts to provide proof of purchase of activities associated with the work plan identified in this application.
- ✓ Attach a copy of cancelled checks to provide proof of payment of the invoices or receipts associated with the work plan identified in this application.

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E: Describe the program's benefits to those being served (measurable outcomes). Include the program's process for collecting data and the indicators that will be tracked to measure the benefits to those being served:

This program will support backside workers and family members in the following ways:

50 workers or family members will access vaccines and/or testing during this 6-month period;
100 workers or family members will receive science-based information from reliable sources (such as our Public Health Dept. or CDC) regarding prevention and mitigation of COVID-19;
120 families will have access to fresh, health foods through our food distribution program;
85 clients or family members will receive either direct support or referrals to other organizations for support to include: legal services, health care, after-school enrichment programming for youth, etc.

F: Briefly describe any existing collaborative relationships the organization has with other community organizations. Describe what those partners are bringing to the relationship in general and to this program/project specifically.

Dare to Care- partnerships for food distribution
Family Health Centers- health care services for low-income clients
La Casita Center- support with COVID-19 education/vaccine access; emergency support
Kentucky Refugee Ministries-legal services for immigration needs
BLOCS (MUW/Louisville Metro Govt/JCPS)-supports the BLC youth out-of-school time programming

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SECTION 6 - PROGRAM/PROJECT BUDGET SUMMARY

THE PROGRAM/PROJECT BUDGET SHOULD REALISTICALLY ESTIMATE WHAT AMOUNT IS NEEDED FROM METRO GOVERNMENT AND WHAT IS EXPECTED FROM OTHER SOURCES.

Program/Project Expenses	Column 1 Proposed Metro funds	Column 2 Non- Metro funds	Column (1+2)=3 Total funds
A: Personnel Costs Including Benefits	\$3,000	\$ 14,136.00	\$ 17,136.00
B: Rent/Utilities			\$ 0.00
C: Office Supplies			\$ 0.00
D: Telephone			\$ 0.00
E: In-town Travel			\$ 0.00
F: Client Assistance (See Detailed List on Page 8)			\$ 0.00
G: Professional Service Contracts		③	\$ 0.00
H: Program Materials	\$ 3,000.00		\$ 0.00
I: Community Events & Festivals (See Detailed List on Page 8)			\$ 0.00
J: Machinery & Equipment			\$ 0.00
K: Capital Project			\$ 0.00
L: Other Expenses (See Detailed List on Page 8)			\$ 0.00
*TOTAL PROGRAM/PROJECT FUNDS	\$ 3,000.00	\$ 14,136.00	\$ 17,136.00
% of Program Budget	17.51%	82.49%	100%

List funding sources for total program/project costs in Column 2, Non-Metro Funds:

Other State, Federal or Local Government	\$ 0.00
United Way	\$ 0.00
Private Contributions (do not include individual donor names)	\$ 14,136.00
Fees Collected from Program Participants	\$ 0.00
Other (please specify)	
Total Revenue for Columns 2 Expenses **	\$ 14,136.00

*Total of Column 1 MUST match "Total Request on Page 1, Section 2"

**Must equal or exceed total in column 2.

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Detail of In-Kind Contributions for this PROGRAM only: Includes Volunteers, Space, Utilities, etc. (Include anything not bought with cash revenues of the agency).

Donor / Type of Contribution	Value of Contribution	Method of Valuation
Space/Utilities (donated by Churchill Downs)	\$ 17,496.00	auditing company
<i>Total Value of In-Kind (to match Program Budget Line Item. Volunteer Contribution & Other in Kind)</i>	\$ 17,496.00	

*** DONOR INFORMATION REFERS TO WHO MADE THE IN KIND CONTRIBUTION. VOLUNTEERS NEED NOT BE LISTED INDIVIDUALLY, BUT GROUPED TOGETHER ON ONE LINE AS A TOTAL NOTING HOW MANY HOURS PER PERSON PER WEEK**

Agency Fiscal Year Start Date: October 1, 2020

Does your Agency anticipate a significant increase or decrease in your budget from the current fiscal year to the budget projected for next fiscal year? NO YES

If YES, please explain:

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SECTION 7 - CERTIFICATIONS & ASSURANCES

By signing Section 7 of the Grant Application, the authorized official signing for the applicant organization certifies and assures to the best of his or her knowledge and/or belief the following Assurances and Certifications. If there is any reason why one or more of the assurances or certifications listed cannot be certified or assured, please explain in writing and attach to this application.

Standard Assurances

1. Applicant understands this application and its attachments as well as any resulting grant agreement, reports and proof of expenditure is subject to Kentucky's open records law.
2. Applicant understands if the grant agreement is not returned to Louisville Metro within 90 days of its mailing to the applicant, the approval is automatically revoked and the funds will not be disbursed to our organization.
3. Applicant and any sub grantee will give Louisville Metro Government access to and the right to examine all paper or electronic records related to the awarded grant for up to five years of the grant agreement date.
4. Applicant assures compliance with the grant requirements and will monitor the performance of any third party (sub-grantee).
5. The Agency is in good standing with the Kentucky Secretary of State, Louisville Metro Government, the Jefferson County Revenue Commission, the Internal Revenue Service, and the Louisville Metro Human Relations Commission.
6. Applicant understands failure to provide the services, programs, or projects included in the agreement will result in funds being withheld or requested to be returned if previously disbursed.
7. Applicant understands they must return to Louisville Metro any unexpended funds by July 31 following the Metro Louisville's fiscal year end.
8. Applicant understands they must provide proof of all expenditures (canceled checks, receipts, paid invoices). The Applicant understands the failure to provide proof of expenditures as required in the grant agreement could result in funding being withheld or request to be returned if previously disbursed.
9. Applicant understands if this application is approved, the grant agreement will identify an award period that begins with the Metro Council approval date, and will end with June 30 of the fiscal year in which the grant is approved. Expenditures associated with this award expected to occur prior to the award period (approval date) must be disclosed in this application in order to be considered compliant with the grant agreement.
10. Applicant understands if we choose to incur expenditures prior to the approval of the application by the Metro Council, there is no guarantee that funding will be reimbursed, as the Council may choose not to award the application.
11. Applicant will establish safeguards to prohibit employees or any person that receives compensation from awarded funds from using their position for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

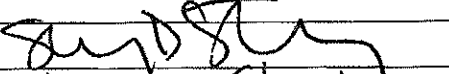
Standard Certifications

1. The Agency certifies it will not use Louisville Metro Government funds for any religious, political or fraternal Activities.
2. The Agency has a written Affirmative Action/Equal Opportunity Policy.
3. The Agency does not discriminate in employment or in provision of any service/program/activity/event based on age, color, disabled status, national origin, race, religion, sex, gender identity or sexual orientation, or Vietnam era veteran status.
4. The Agency certifies it will not require clients, recipients, or beneficiaries to participate in religious, political, fraternal or like activities in order to receive services/benefits provided with Louisville Metro Government funds.
5. The Agency understands the Americans with Disabilities Act (ADA) and makes reasonable accommodations.

Relationship Disclosure: List below any relationship you or any member of your Board of Directors or employees has with any Councilperson, Councilperson's family, Councilperson's staff or any Louisville Metro Government employee.

SECTION 8 - CERTIFICATIONS & ASSURANCES

I certify under the penalty of law the information in this application (including, without limitation, "Certifications and Assurances") is accurate to the best of my knowledge. I am aware my organization will not be eligible for funding if investigation at any time shows falsification. If falsification is shown after funding has been approved, any allocations already received and expended are subject to be repaid. I further certify that I am legally authorized to sign this application for the applying organization and have initialed each page of the application.

Signature of Legal Signatory:		Date:	10/4/21
Legal Signatory: (please print):	Sherry D. Stanley	Title:	Executive Director
Phone:	502-634-6543	Extension:	
Email:	sstanley@buckskeltonwaycenter.org		



Kentucky Secretary of State

Michael G. Adams

THE BACKSIDE LEARNING CENTER, INC.

File Annual Report	File Statement of Change of Principal Office	
File Statement of Change of registered Agent / Registered Address		
Printable Forms	Additional Services	Certificates

General Information

Organization Number	0942051
Name	THE BACKSIDE LEARNING CENTER, INC.
Profit or Non-Profit	N - Non-profit
Company Type	KCO - Kentucky Corporation
Status	A - Active
Standing	G - Good
State	KY
File Date	1/20/2016
Organization Date	1/20/2016
Last Annual Report	2/5/2021
Principal Office	3131 SOUTH 2ND STREET #389 LOUISVILLE, KY 40208
Registered Agent	SHERRY STANLEY 704 CENTRAL AVE. LOUISVILLE, KY 40208

Current Officers

President	Clelland Russell
Vice President	Jeffrey Musgrove
Secretary	Barbara McDaniel
Treasurer	Joseph McMahan
Director	Carla Grego
Director	Pam Conway
Director	Kevin Kerstein

Director	Annie Jessee
Director	Masey Goatley
Director	Wendy Payton

Individuals / Entities listed at time of formation

Director	CATHY SHIRCLIFF
Director	ANITA CAULEY
Director	DONNA BARTON BROTHERS
Director	LEWIS CARLISLE
Director	SCOTT DAVENPORT
Director	LAUREN DEPASO
Director	MICHAEL HAYNES
Director	CLARE SULLIVAN
Director	KATIE REISZ
Director	JOEL B TURNER
Director	LAURIE WOLF
Director	PATRICK ARMSTRONG
Director	STEVE HARGRAVE
Director	SALLY TROUTMAN
Incorporator	KATHERINE T REISZ

Images available online

Documents filed with the Office of the Secretary of State on September 15, 2004 or thereafter are available as scanned images or PDF documents. Documents filed prior to September 15, 2004 will become available as the images are created.

Annual Report	2/5/2021	1 page	PDF	
Registered Agent name/address change	8/24/2020 8:51:34 AM	1 page	PDF	
Principal Office Address Change	6/16/2020 1:34:26 PM	1 page	PDF	
Annual Report	6/16/2020	1 page	PDF	
Amendment	12/18/2019	2 pages	tiff	PDF
Annual Report	8/27/2019	1 page	PDF	
Annual Report	5/28/2018	1 page	PDF	
Annual Report	8/21/2017	1 page	PDF	
Articles of Incorporation	1/20/2016	6 pages	tiff	PDF

Assumed Names

Activity History

Filing	File Date	Effective Date	Org. Referenced
Annual report	2/5/2021 1:32:54 PM	2/5/2021 1:32:54 PM	
Registered agent address change	8/24/2020 8:51:34 AM	8/24/2020 8:51:34 AM	
Annual report	6/16/2020 1:50:18 PM	6/16/2020 1:50:18 PM	
Principal office change	6/16/2020 1:34:26 PM	6/16/2020 1:34:26 PM	
Amendment - Change purpose	12/18/2019 2:08:45 PM	12/18/2019	
Annual report	8/27/2019 10:18:36 AM	8/27/2019 10:18:36 AM	

Annual report	5/28/2018 11:56:56 AM	5/28/2018 11:56:56 AM
Annual report	8/21/2017 6:00:07 PM	8/21/2017 6:00:07 PM
Add	1/20/2016 2:12:20 PM	1/20/2016

Microfilmed Images

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Kentucky Unbridled Spirit

Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

The Backside Learning Center, Inc.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

Individual/sole proprietor or single-member LLC C Corporation S Corporation Partnership Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see instructions) ▶ **501 (c) 3**

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

3131 S. 2nd St. #389

6 City, state, and ZIP code

Louisville, KY 40208

7 List account number(s) here (optional)

Requester's name and address (optional)

Print or type.
See Specific Instructions on page 3.

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

--	--	--	--	--	--	--	--	--	--	--	--

or

Employer identification number

3	7		-	1	8	0	3	5	1	4
---	---	--	---	---	---	---	---	---	---	---

Part II Certification

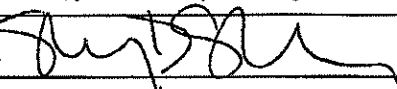
Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here

Signature of U.S. person ▶



Date ▶

11/10/20

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What Is backup withholding, later.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: MAY 24 2016

THE BACKSIDE LEARNING CENTER INC
704 CENTRAL AVENUE
LOUISVILLE, KY 40208

Employer Identification Number:
37-1803514
DLN:
17053082320046
Contact Person:
PAULA J MOLL-MALONE ID# 31262
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
September 30
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
January 20, 2016
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

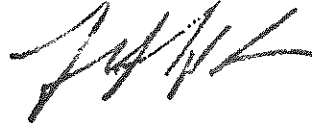
If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

THE BACKSIDE LEARNING CENTER INC

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in black ink, appearing to read 'J. Cooper', written in a cursive style.

Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements

0942051.09 dcornish
ADD
Alison Lundergan Grimes
Kentucky Secretary of State
Received and Filed:
1/20/2016 2:12 PM
Fee Receipt: \$8.00

ARTICLES OF INCORPORATION

Of

THE BACKSIDE LEARNING CENTER, INC.

The undersigned incorporate a nonprofit corporation known as The Backside Learning Center, Inc. for the purpose of conducting educational, linguistic, social and other charitable activities, pursuant to and in accordance with KRS 273.160 through 273.290, hereby submits these Articles of Incorporation.

ARTICLE I

NAME and DURATION

The name of the corporation (the "Corporation") shall be The Backside Learning Center, Inc., and its duration shall be perpetual.

ARTICLE II

PURPOSE

The purpose of the Corporation shall be to provide educational, linguistic, social and other charitable services to persons, and their families, engaged primarily in the care, feeding, and training of thoroughbred race horses housed at racing and training facilities, and particularly at Churchill Downs in Louisville, Kentucky, all as may be allowed and permissible under Kentucky law and the various provisions of the Internal Revenue Code of 1954, as amended.

ARTICLE III

POWERS

The Corporation shall have the power to acquire, hold, lease, rent, mortgage, exchange, or otherwise convey or deal with both real and personal property obtained by purchase, gift, grant, bequest or otherwise; to act as director in administering or holding gifts, bequests and devises; to

receive, accept, manage and control any and all gifts, donations and bequests of property of all kinds, and to carry out and perform all conditions, trusts and directions annexed thereto; to invest funds in securities for endowment and operating purposes as would any reasonably prudent investor acting under like or similar conditions; to have, use, and alter a seal; to employ skilled experts, teachers, administrative officers, attorneys, accountants, auditors and others under oral or written contracts under such conditions as the Corporation shall determine from time to time; to make and amend bylaws, to give effect to these Articles of Incorporation, and to amend, alter, or replace them when deemed necessary by the Board of Directors, and generally, to do all things and perform all powers necessary, expedient or convenient to accomplish the objectives of the Corporation, and to do all things otherwise legally permissible in accordance with the laws of Kentucky and Section 501(c)(3) of the Internal Revenue Code.

ARTICLE IV
RESTRICTIONS

Notwithstanding the foregoing, the Corporation shall not have authority to perform, nor shall it perform, any activity not permitted to be carried on by a nonprofit corporation pursuant to the laws of Kentucky or the provisions of the Internal Revenue Code applicable to organizations qualified under Section 501(c)(3) of the Internal Revenue Code, or corporations to which contributions are tax deductible pursuant to Section 170 of the Internal Revenue Code including, but not limited to, derivation of prohibited personal gain, political activity unless permissible under law, impermissible accumulations of income, self-dealing and impermissible investments.

ARTICLE V

MANAGEMENT and OPERATIONS

A. Directors. The Corporation and its affairs shall be managed and controlled by a Board of Directors comprised of not less than three (3) and not more than sixteen (16) Members, who shall serve a term of three years, or until their successors are duly appointed and qualified. Successor Directors shall be chosen by a majority vote of the Directors under terms and conditions as may be established in the Bylaws of the Corporation, and a majority of the Directors may fill vacancies under terms established in the Bylaws of the Corporation.

B. Officers. There shall be a President, Vice President, Secretary and Treasurer, and such other officers as may be provided by the Board of Directors. Any two of the offices may be filled by the same individual, except the office of President.

C. Liability. The Directors and Officers of the Corporation shall not be personally liable for any acts done by them for or on behalf of the Corporation which are done in good faith, and the Corporation shall indemnify and otherwise hold harmless the Directors and Officers for all such acts done or performed by them.

ARTICLE VI

DISSOLUTION

The Board of Directors may authorize the dissolution of the Corporation by a majority of the directors. Upon the Corporation's dissolution, the Board of Directors shall direct the distribution of the Corporation's assets, after adequate provision for creditors shall have been made, to an organization or organizations, qualifying as charitable organizations pursuant to Code Section 501(c)(3) to be used for one or more exempt purposes within the meaning of Code Section 501(c)(3) or to the federal, state, and/or local government for a public purpose. In selecting such

organizations to which to distribute the Corporation's assets, the Board of Directors shall give first priority to any successor organization of the Corporation; and second, to any other organizations or governmental entity with the same or substantially similar purpose to the Corporation. Any such assets not so disposed of shall be disposed of by a court of competent jurisdiction of the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or organizations, as said court shall determine, which are organized and operated exclusively under Code Section 501(c)(3).

ARTICLE VII

INCORPORATOR, REGISTERED AGENT, and OFFICE

The street address of the initial registered office of the Corporation is 401 South Fourth Street, Suite 2600, Louisville, Kentucky 40202, and the name of its initial registered agent at such address is Katherine T. Reisz.

ARTICLE VIII

PRINCIPAL OFFICE

The mailing address of the Corporation is 704 Central Avenue, Louisville, KY 40208.

ARTICLE IX

INITIAL DIRECTORS

Cathy Shircliff, *President*
3428 Hycliffe Ave.
Louisville, KY 40207

Anita Cauley, *Vice President*
3700 Kernan Court
Louisville, KY 40241

Donna Barton Brothers, *Secretary*
1227 Navajo Court
Louisville, KY 40207

Lewis Carlisle, *Treasurer*
7300 Highgrove Lane
Crestwood, KY 40014

Scott Davenport
615 Emery Road
Louisville, KY 40206

Lauren DePaso
230 Hemingway Road
Louisville, KY 40207

Michael Haynes
127 Saratoga Drive
Frankfort, KY 40601

Clare Sullivan
1915 Sils Avenue
Louisville, KY 40205

Katie Reisz
3525 Dayton Avenue
Louisville, KY 40207

Joel B. Turner
11713 Hidden Creek Road
Louisville, KY 40059

Laurie Wolf
6706 Elmcroft Circle
Louisville, KY 40241

Patrick Armstrong
Kentucky Derby Museum
704 Central Avenue
Louisville, KY 40208

Ex Officio Members:

Steve Hargrave
Churchill Downs
700 Central Avenue
Louisville, KY 40208

Sally Troutman
5803 Creighton Hill Road
Louisville, KY 40207

**ARTICLE X
AMENDMENTS**

These Articles may be amended by a vote of the majority of the Board of Directors present at any meeting called for that purpose in accordance with the Bylaws.

IN TESTIMONY WHEREOF, witness the signature of the Incorporator this 19th day of January, 2016.

Respectfully submitted,

Katherine T. Reisz

CONSENT OF REGISTERED AGENT

The undersigned hereby consents to serve as the registered agent on behalf of The Backside Learning Center, Inc.

Katherine T. Reisz
Registered Agent

By: Katherine T. Reisz



Backside Learning Center

AT CHURCHILL DOWNS

Income Statement - Actual vs. Budget For the One Month Ending August 31, 2021

	August			Year to Date		
	Actual	Budget	Variance	Actual	Budget	Variance
Revenue:						
Donations	\$5,436	\$10,000	(\$4,564)	\$214,609	\$259,543	(\$44,934)
Donations - Individuals	5,313	10,000	(4,688)	134,170	255,095	(120,925)
Donations - Corporate	124	0	124	77,990	0	77,990
Purses for a Purpose	0	0	0	2,448	4,448	(2,000)
Grants	3,987	2,307	1,680	255,386	\$199,620	55,766
Center for Disaster for Philanthropy	0	0	0	48,750	48,750	0
Dollar General	0	0	0	2,000	10,000	(8,000)
Ephiphany Catholic Church	0	0	0	7,000	7,000	0
Jewish Heritage	0	0	0	67,894	61,105	6,789
LG&E	0	0	0	2,000	2,000	0
Metro United Way	2,307	2,307	0	32,318	26,765	5,553
TCA Charities	0	0	0	20,000	20,000	0
Other	1,680	0	1,680	75,424	24,000	51,424
Special Events	0	0	0	92,929	\$38,000	54,929
Benefit for the Backside	0	0	0	70,145	20,000	50,145
Girls Night Out	0	0	0	11,095	2,000	9,095
Give for Good	0	0	0	0	0	0
Giving Tuesday	0	0	0	4,189	5,000	(811)
KY Derby Trainer Dinner	0	0	0	7,500	11,000	(3,500)
Inkind Contribution	2,916	2,916	0	32,071	32,071	0
Rent	2,916	2,916	0	32,071	32,071	0
Total Revenue	12,339	15,223	(2,884)	594,994	529,233	65,761
Expenses:						
Salaries	43,331	28,133	(15,198)	290,890	266,755	(24,135)
Wages	8,185	3,125	(5,060)	30,154	28,000	(1,154)
Contract Labor	1,672	3,000	1,328	34,170	33,750	(420)
Payroll Taxes	3,799	2,938	(861)	23,249	27,800	4,551
Benefits	2,566	2,790	224	28,224	25,681	(2,543)
Health	1,590	2,065	475	20,915	20,652	(263)
Dental	215	239	24	2,819	2,389	(430)
Vision	35	42	7	459	420	(39)
Employer IRA Match	726	444	(282)	4,032	2,220	(1,812)
Program Expense	3,063	1,235	(1,828)	18,448	19,100	652
Family Program	600	650	(150)	12,573	13,250	677
Other	2,263	585	(1,678)	5,875	5,850	(25)
Advertising	38	500	462	2,953	5,500	2,547
Bank & Credit Card Charges	124	100	(24)	3,637	1,700	(1,937)
Dues & Memberships	0	0	0	1,226	350	(876)
Insurance	704	678	(26)	7,015	7,610	595
General Insurance	580	551	(29)	5,621	6,090	469
Workers Compensation	124	127	3	1,394	1,520	126
Meals/Entertainment	200	0	(200)	829	0	(829)
Phone / Internet	120	200	80	1,598	2,200	602
Postage & Freight	0	50	50	728	650	(78)
Professional Fees	441	2,012	1,571	73,093	23,620	(49,473)
Audit	0	0	0	7,325	6,500	(825)
HR	0	1,000	1,000	4,000	7,000	3,000
Payroll	254	222	(32)	3,298	2,220	(1,078)
Service Agreements	133	30	(103)	54,303	300	(54,003)
Other	54	760	706	4,167	7,600	3,433
Professional Gifts	0	0	0	1,051	0	(1,051)
Special Events Expense	0	0	0	7,192	1,000	(6,192)
Benefit for the Backside	0	0	0	7,178	0	(7,178)
Girls Night Out	0	0	0	14	1,000	986
Other	0	0	0	0	0	0
Supplies	1,029	350	(679)	5,231	3,500	(1,731)
Training	35	0	(35)	4,937	1,700	(3,237)
Vehicle Expense	188	100	(88)	1,528	3,350	1,822
Fuel	147	100	(47)	958	1,100	142
Maintenance/Registration	42	0	(42)	570	2,250	1,680
Inkind Expense (Rent)	2,916	2,916	0	32,071	32,071	0
Total Expense	68,408	48,127	(20,282)	568,224	485,337	(82,887)
Net Income From Operations	(56,070)	(32,904)	23,166	26,770	43,897	17,126
Other Income and Expense	15,229	5,200	(10,029)	212,146	57,200	(154,946)
Endowment Interest	805	0	(805)	20,659	0	(20,659)
Endowment Gain / (Loss)	3	0	(3)	20,852	0	(20,852)
Endowment Market Unrealized	15,212	0	(15,212)	112,306	0	(112,306)
Endowment Fees & Expense	(792)	0	792	(6,671)	0	6,671
PPP Loan Forgiveness	0	0	0	65,000	0	(65,000)
Total Other Income and Expense	15,229	5,200	(10,029)	212,146	57,200	(154,946)
EBITDA	(40,841)	(27,704)	13,137	238,916	101,097	(137,820)
Depreciation	897	897	0	9,871	9,871	0
Net Income	(\$41,738)	(\$28,601)	13,137	\$229,045	\$91,225	(137,820)

The Backside Learning Center, Inc.

Balance Sheet
As of August 31, 2021

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
001-10 Stock Yards Bank - Checking	93,313.71
010-10 Petty Cash	0.00
Total Bank Accounts	\$93,313.71
Accounts Receivable	
028-10 Accounts Receivable	0.00
Total Accounts Receivable	\$0.00
Other Current Assets	
041-10 Prepaid Insurance	1,237.50
043-10 Prepaid Miscellaneous	8,593.50
053-10 Inventory Asset	975.00
Undeposited Funds	146.03
Total Other Current Assets	\$10,952.03
Total Current Assets	\$104,265.74
Fixed Assets	
055-10 Building Improvement	39,830.41
058-10 Minor Equipment	2,972.66
060-10 Furniture & Fixtures	3,330.54
062-10 Computer Equipment	16,895.47
068-10 Vehicles	22,351.50
Accumulated Depreciation	
071-10 Building Improvements	-11,383.35
076-10 Furniture	-1,637.47
077-10 Office Equipment	-2,188.19
078-10 Computers	-10,929.57
079-10 Vehicles	-13,038.43
Total Accumulated Depreciation	-39,177.01
Total Fixed Assets	\$46,203.57
Other Assets	
091-10 Endowment Fund	631,350.59
092-10 Endowment Interest & Investment	78,539.44
093-10 Endowment Market v Book Value	218,720.86
Total Other Assets	\$928,610.89
TOTAL ASSETS	\$1,079,080.20

The Backside Learning Center, Inc.

Balance Sheet
As of August 31, 2021

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
101-20 Accounts Payable (A/P)	0.00
140-20 Misc. Payable	0.00
Total Accounts Payable	\$0.00
Credit Cards	
150-20 Visa - Stock Yards Bank	3,339.60
Total Credit Cards	\$3,339.60
Other Current Liabilities	
141-20 Sales Tax Payable	0.00
151-20 Unearned Revenue	0.00
161-20 SYB - SBA/PPP Loan	0.00
IRA Payable	0.00
Total Other Current Liabilities	\$0.00
Total Current Liabilities	\$3,339.60
Total Liabilities	\$3,339.60
Equity	
191-01 Restricted Net Assets	13,396.82
191-30 Fund Balances - Operating	-125,000.00
191-96 Retained Earnings	338,708.41
192-30 Transfer Net Assets - Transfer	494,590.41
194-30 Fund Balance - Endowment	125,000.00
Net Income	229,044.96
Total Equity	\$1,075,740.60
TOTAL LIABILITIES AND EQUITY	\$1,079,080.20

	2022	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12
		October	November	December	January	February	March	April	May	June	July	August	September
Donations	Budget Total	48,000	6,000	30,000	17,500	10,000	15,000	36,000	24,500	16,000	16,000	16,000	16,000
Donations		47,000	5,000	30,000	17,500	10,000	15,000	35,000	23,500	15,000	15,000	15,000	15,000
Purses for a Purpose		1,000	1,000	0	0	0	0	1,000	1,000	1,000	1,000	1,000	1,000
Grants	167,625	4,458	7,458	9,458	15,958	15,958	15,958	15,958	16,625	16,625	17,500	17,000	14,667
Churchill Downs Foundation		0	0	5,000	0	0	0	0	0	0	0	0	0
Dollar General		0	0	0	0	0	0	0	667	667	667	667	667
Humana Foundation		0	0	0	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167
Jewish Heritage Fund		0	0	0	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250
LG&E		0	0	0	667	667	667	667	667	667	667	667	667
Metro United Way		2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,333	2,333	0
NCFL		0	3,000	0	0	0	0	0	0	0	3,000	0	0
Snowy Owl Foundation		0	0	0	417	417	417	417	417	417	417	417	417
Thoroughbred Charities of America		0	0	0	0	0	0	0	0	0	1,250	1,250	1,250
UPS		1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	0	1,250	1,250
Special Events	157,500	0	105,000	0	0	0	0	10,000	17,500	0	0	0	25,000
Benefit For Backside		0	105,000	0	0	0	0	0	0	0	0	0	0
Girls Night Out		0	0	0	0	0	0	10,000	0	0	0	0	0
Give for Good		0	0	0	0	0	0	0	0	0	0	0	25,000
KY Derby Trainer Dinner		0	0	0	0	0	0	0	7,500	0	0	0	0
KY Give Day		0	0	0	0	0	0	0	10,000	0	0	0	0
In Kind Contribution (Rent)	34,986	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916
Endowment Draw (5%)	46,800	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900
Total Income	657,911	59,274	125,274	46,274	40,274	32,774	37,774	68,774	65,441	39,441	40,316	39,816	62,482
Salaries	545,430	41,500	41,500	41,500	42,100	42,100	63,115	42,100	42,100	42,100	42,100	63,115	42,100
Salaries		30,000	30,000	30,000	30,600	30,600	45,865	30,600	30,600	30,600	30,600	45,865	30,600
Wages		11,500	11,500	11,500	11,500	11,500	17,250	11,500	11,500	11,500	11,500	17,250	11,500
Payroll Taxes	41,175	4,575	3,050	3,050	3,050	3,050	4,575	3,050	3,050	3,050	3,050	4,575	3,050
Benefits	32,125	2,745	2,745	2,745	2,745	2,745	2,337	2,745	2,745	2,745	2,745	2,337	2,745
Health Insurance		1,885	1,885	1,885	1,885	1,885	1,277	1,885	1,885	1,885	1,885	1,277	1,885
Dental Insurance		319	319	319	319	319	283	319	319	319	319	283	319
Vision Insurance		56	56	56	56	56	50	56	56	56	56	50	56
Employer IRA Match		485	485	485	485	485	728	485	485	485	485	728	485
Contract Labor	4,200	350	350	350	350	350	350	350	350	350	350	350	350
Program Expense	11,760	820	820	820	1,140	1,140	1,140	1,140	1,140	500	820	820	1,460
Rent		0	0	0	640	640	640	640	640	0	0	0	640
New Program		320	320	320	0	0	0	0	0	0	320	320	320
Other		500	500	500	500	500	500	500	500	500	500	500	500
Advertising	3,000	250	250	250	250	250	250	250	250	250	250	250	250
Bank & Credit Card Fees	4,200	200	2,000	200	200	200	200	200	200	200	200	200	200
Dues & Memberships	850	0	25	350	0	15	0	175	250	35	0	0	0
2021 Budget Total	2021 Budget Total	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12
		October	November	December	January	February	March	April	May	June	July	August	September

Insurance	8,442	704	704	704	704	704	704	704	704	704	704	704	704
General Insurance		580	580	580	580	580	580	580	580	580	580	580	580
Workers Compensation		124	124	124	124	124	124	124	124	124	124	124	124
Meals/Entertainment	550	0	550	0	0	0	0	0	0	0	0	0	0
Postage & Freight	660	55	55	55	55	55	55	55	55	55	55	55	55
Professional Services	33,626	5,286	5,161	1,161	1,286	8,486	1,161	1,161	1,161	1,161	1,286	1,161	1,161
Audit		0	0	0	0	7,325	0	0	0	0	0	0	0
HR		500	500	500	500	500	500	500	500	500	500	500	500
IT		325	325	325	325	325	325	325	325	325	325	325	325
Payroll		375	250	250	375	250	250	250	250	250	375	250	250
Service Agreement		4,086	4,086	86	86	86	86	86	86	86	86	86	86
Special Events Expense	15,500	0	15,000	0	0	500	0	0	0	0	0	0	0
Benefit For Backside		0	15,000	0	0	0	0	0	0	0	0	0	0
Girls Night Out		0	0	0	0	500	0	0	0	0	0	0	0
Supplies	4,200	350	350	350	350	350	350	350	350	350	350	350	350
Training	3,000	250	250	250	250	250	250	250	250	250	250	250	250
Vehicle Expense	1,560	130	130	130	130	130	130	130	130	130	130	130	130
Fuel		85	85	85	85	85	85	85	85	85	85	85	85
Maintenance		45	45	45	45	45	45	45	45	45	45	45	45
In Kind Expense (Rent)	34,986	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916
Total Expense	745,254	60,129	75,304	55,399	77,657	63,399	55,649	54,794	55,079	55,079	77,337	55,719	55,719
Net Income	(87,352)	(856)	49,969	(15,125)	(39,883)	5,374	9,791	(15,354)	(14,764)	(14,764)	(37,521)	6,763	6,763

Extended to August 16, 2021

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 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Form **990**
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

A For the 2019 calendar year, or tax year beginning **OCT 1, 2019** and ending **SEP 30, 2020**

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

C Name of organization: **The Backside Learning Center, Inc.**
 Doing business as
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
3131 S. 2nd St. #389
 City or town, state or province, country, and ZIP or foreign postal code
Louisville, KY 40208

D Employer identification number: **37-1803514**

E Telephone number: **(502) 634-6543**

G Gross receipts \$: **863,223.**

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)

F Name and address of principal officer: **Clelland Russell**
 same as C above

I Tax-exempt status: 501(c)(3) 501(c)() (Insert no.) 4947(a)(1) or 527

J Website: **www.backsidelearningcenter.org**

K Form of organization: Corporation Trust Association Other

L Year of formation: **2015** **M** State of legal domicile: **KY**

Part I Summary

1 Briefly describe the organization's mission or most significant activities: The organization's mission is to conduct educational, linguistic, social and other charitable	
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
Activities & Governance	3 Number of voting members of the governing body (Part VI, line 1a) 9 10
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 10
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a) 5 10
	6 Total number of volunteers (estimate if necessary) 6 25
	7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0.
	b Net unrelated business taxable income from Form 990-T, line 39 7b 0.
	8 Contributions and grants (Part VIII, line 1h) 363,419. 821,049.
9 Program service revenue (Part VIII, line 2g) 0. 0.	
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 25,382. 14,361.	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 0. 0.	
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 388,801. 835,410.	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0. 0.
	14 Benefits paid to or for members (Part IX, column (A), line 4) 0. 0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 6-10) 237,229. 387,983.
	16a Professional fundraising fees (Part IX, column (A), line 11e) 0. 0.
	b Total fundraising expenses (Part IX, column (D), line 25) 100,480.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 131,164. 130,331.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 368,393. 518,314.
19 Revenue less expenses. Subtract line 18 from line 12 20,408. 317,096.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16) Beginning of Current Year 684,658. End of Year 1,063,427.
	21 Total liabilities (Part X, line 28) 34,003. 70,016.
	22 Net assets or fund balances. Subtract line 21 from line 20 650,655. 993,411.

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: *[Signature]* Date: **6-16-21**
Clelland Russell, President
 Type or print name and title

Paid Preparer Use Only
 Print/Type preparer's name: **John Kennedy** Preparer's signature: *[Signature]* Date: **05/27/21** Check if self-employed: PTIN: **P00174536**
 Firm's name: **Strothman & Company, P.S.C.** Firm's EIN: **61-1191655**
 Firm's address: **325 W. Main St. Suite 1600 Louisville, KY 40202-4251** Phone no.: **(502) 585-1600**

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Extended to August 16, 2021

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990 (Rev. January 2020) Department of the Treasury Internal Revenue Service

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 for instructions and the latest information.

2019

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning OCT 1, 2019 and ending SEP 30, 2020

B Check if applicable:

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

C Name of organization

The Backside Learning Center, Inc.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite 3131 S. 2nd St. #389

City or town, state or province, country, and ZIP or foreign postal code Louisville, KY 40208

F Name and address of principal officer: Clelland Russell same as C above

D Employer identification number

37-1803514

E Telephone number

(502) 634-6543

G Gross receipts \$

863,223.

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

X No

H(b) Are all subordinates included? Yes No

No

If "No," attach a list. (see instructions)

H(c) Group exemption number

I Tax-exempt status: X 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: www.backsidelearningcenter.org

K Form of organization: X Corporation Trust Association Other

L Year of formation: 2015 M State of legal domicile: KY

Part I Summary

Table with 3 columns: Line number, Description, and Amount. Rows include Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances.

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.

Signature fields for officer (Clelland Russell, President) and preparer (John Kennedy, Strothman & Company P.S.C.).

May the IRS discuss this return with the preparer shown above? (see instructions) X Yes No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: The purpose of the organization is to provide educational, linguistic, social and other charitable services to persons, and their families, engaged primarily in the care, training, and/or any other activity involving Thoroughbred race horses housed at racing and training

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 [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

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 \$ 154,056. including grants of \$) (Revenue \$) Learning Center Adult Programs -These programs support equine workers and their families in the pursuit of their personal and professional dreams. We do this by providing educational opportunities, assistance in navigating and accessing local resources, and by creating community. In a caring and respectful setting, our clients develop their skills and knowledge with classes, tutoring, and direct assistance tailored to their needs. The adult programs served approximately 250 of individuals through an average of 20 - 30 classes and outreach activities per month. These activities include english as a second language, citizenship and technology classes led by staff members and volunteers.

4b (Code:) (Expenses \$ 213,535. including grants of \$) (Revenue \$) Family Education Program - The Family Education Program is held at our off-site location. It provides academic enrichment activities to school-aged children of backside workers and offers simultaneous English classes for their parents. These programs provide services to 20 to 30 school age children on an ongoing basis.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 367,591.

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)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
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? <i>If "Yes," complete Schedule C, Part III</i>		X
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? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
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? <i>If "Yes," complete Schedule D, Part VI</i>	X	
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? <i>If "Yes," complete Schedule D, Part VII</i>		X
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? <i>If "Yes," complete Schedule D, Part VIII</i>		X
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? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
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)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
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? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
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? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
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? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
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? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

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		X
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		X
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		X
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	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
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		X
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		X
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		X
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		X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
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		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
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		X
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		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
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		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	X	

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?	X	

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

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

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

September 30, 2020

Prepared For:

The Backside Learning Center, Inc.
3131 S. 2nd St. #389
Louisville, KY 40208

Prepared By:

Strothman+Co
325 West Main Street
Suite 1600
Louisville, KY 40202

Amount Due or Refund:

Not applicable

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-EO to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-EO to us by August 16, 2021

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

		Yes	No
1a	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.		
1b	Enter the number of voting members included on line 1a, above, who are independent		
2	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?		X
3	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?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	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?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	X	
9	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.		X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	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?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?		X
14	Did the organization have a written document retention and destruction policy?		X
15	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?		
15a	The organization's CEO, Executive Director, or top management official	X	
15b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	X	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	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?		

Section C. Disclosure

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

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 **Sherry Stanley - (502) 634-6543**
700 Central Avenue, Louisville, KY 40208

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 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) Clelland Russell President	1.00	X						0.	0.	0.
(2) Jeffrey Musgrove Vice President	1.00	X						0.	0.	0.
(3) Joseph McMahan Treasurer	1.00	X						0.	0.	0.
(4) Barbara McDaniel Secretary	1.00	X						0.	0.	0.
(5) Carla Crego Director	1.00	X						0.	0.	0.
(6) David Goatley Director	1.00	X						0.	0.	0.
(7) Pam Conway Director	1.00	X						0.	0.	0.
(8) Annie Jessee Director	1.00	X						0.	0.	0.
(9) Kevin Kerstein Director	1.00	X						0.	0.	0.
(10) Wendy Payton Director	1.00	X						0.	0.	0.
(11) Sherry Stanley Executive Director	45.00			X				67,193.	0.	0.

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	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns					
	b Membership dues					
	c Fundraising events	116,943.				
	d Related organizations					
	e Government grants (contributions)					
	f All other contributions, gifts, grants, and similar amounts not included above	704,106.				
	g Noncash contributions included in lines 1a-1f	34,986.				
	h Total. Add lines 1a-1f	821,049.				
			Business Code			
Program Service Revenue	2 a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	9,139.			9,139.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real				
		(ii) Personal				
		6a				
	b Less: rental expenses	6b				
	c Rental income or (loss)	6c				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities	5,222.			
		(ii) Other				
		7a				
	b Less: cost or other basis and sales expenses	7b	0.			
	c Gain or (loss)	7c	5,222.			
	d Net gain or (loss)		5,222.			5,222.
8 a Gross income from fundraising events (not including \$ 116,943. of contributions reported on line 1c). See Part IV, line 18	8a	27,813.				
	b Less: direct expenses	8b	27,813.			
	c Net income or (loss) from fundraising events		0.			
9 a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b				
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b				
	c Net income or (loss) from sales of inventory					
		Business Code				
Miscellaneous Revenue	11 a					
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total revenue. See instructions		835,410.	0.	0.	14,361.	

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)	336,751.	235,725.	33,675.	67,351.
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	26,792.	18,754.	2,680.	5,358.
10 Payroll taxes	24,440.	17,108.	2,444.	4,888.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	18,016.	12,611.	1,802.	3,603.
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 Sch O.)	8,553.	5,987.	855.	1,711.
12 Advertising and promotion	3,067.	2,147.	307.	613.
13 Office expenses	4,667.	3,268.	467.	932.
14 Information technology				
15 Royalties				
16 Occupancy	36,144.	25,300.	3,615.	7,229.
17 Travel	1,284.	899.	128.	257.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	5,952.	4,167.	595.	1,190.
23 Insurance	6,580.	4,606.	658.	1,316.
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 Service agreements	23,397.	16,378.	2,340.	4,679.
b Other program expenses	9,247.	9,247.		
c Bank fees	4,932.	3,453.	493.	986.
d Emergency Client Support	3,500.	3,500.		
e All other expenses	4,992.	4,441.	184.	367.
25 Total functional expenses. Add lines 1 through 24e	518,314.	367,591.	50,243.	100,480.
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 if following SOP 98-2 (ASC 858-720)

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	
Assets	1	Cash - non-interest-bearing	87,540.	1	418,725.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	120.	4	0.
	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		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	4,399.	9	7,162.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 85,381.		
	b	Less: accumulated depreciation	10b 29,306.	10c	56,075.
	11	Investments - publicly traded securities	541,444.	11	581,465.
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 33)	684,658.	16	1,063,427.	
Liabilities	17	Accounts payable and accrued expenses	7,853.	17	5,016.
	18	Grants payable		18	
	19	Deferred revenue	26,150.	19	0.
	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	0.	23	65,000.
	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		25	
	26	Total liabilities. Add lines 17 through 25	34,003.	26	70,016.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	650,655.	27	831,679.
	28	Net assets with donor restrictions	0.	28	161,732.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	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	Total net assets or fund balances	650,655.	32	993,411.
33	Total liabilities and net assets/fund balances	684,658.	33	1,063,427.	

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	835,410.
2	Total expenses (must equal Part IX, column (A), line 25)	2	518,314.
3	Revenue less expenses. Subtract line 2 from line 1	3	317,096.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	650,655.
5	Net unrealized gains (losses) on investments	5	25,660.
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	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	993,411.

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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
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 type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
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.		X
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? _____		X
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 _____		

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 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization: **The Backside Learning Center, Inc.** Employer identification number: **37-1803514**

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		
Total						

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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	500,184.	230,559.	308,247.	363,419.	821,049.	2223458.
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 Total. Add lines 1 through 3	500,184.	230,559.	308,247.	363,419.	821,049.	2223458.
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 Public support. Subtract line 5 from line 4.						2223458.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	500,184.	230,559.	308,247.	363,419.	821,049.	2223458.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	762.	4,161.	9,108.	3,214.	9,139.	26,384.
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.)	90.	7,651.				7,741.
11 Total support. Add lines 7 through 10						2257583.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five 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

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	98.49 %
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	98.25 %
16a 33 1/3% support test - 2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33 1/3% support test - 2018. 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 stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2019. 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 stop here. 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 10% -facts-and-circumstances test - 2018. 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 stop here. 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 Private foundation. 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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 five 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 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests - 2019.** 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 - 2018.** 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 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of 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? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
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)? <i>If "Yes," explain in Part VI 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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, 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).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. 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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

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 (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's 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 directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
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.		

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).		

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?		
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).		
3 By reason of the relationship described in (2), 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.		

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 government entity (see instructions).		
2 Activities Test. Answer (a) and (b) 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.		
b Did the activities described in (a) 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.		
3 Parent of Supported Organizations. Answer (a) and (b) 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? Provide details in Part VI.		
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.		

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	Adjusted Net Income (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	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
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 1-1/2% 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 .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount		(A) Prior Year	Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 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	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> 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)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. 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 2019 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-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, 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 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

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 for the latest information.

OMB No. 1545-0047

2019

Name of the organization

The Backside Learning Center, Inc.

Employer identification number

37-1803514

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 foundation

Check 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, 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).

Name of organization

Employer identification number

The Backside Learning Center, Inc.

37-1803514

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	Clarendon Flavors 2500 Stanley Gault Parkway Louisville, KY 40223	\$ 30,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Brook Smith 19 Poplar Hill Road Louisville, KY 40207	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	Cynthia Shaw 3131 S 2nd St Unit 389 Louisville, KY 40208-1446	\$ 63,387.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization The Backside Learning Center, Inc.	Employer identification number 37-1803514
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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
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	

Name of organization **The Backside Learning Center, Inc.** Employer identification number **37-1803514**

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

The Backside Learning Center, Inc.

Employer identification number

37-1803514

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).
 Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 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 |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 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	541,444.	516,062.	363,551.	314,011.	
b Contributions			125,000.	5,351.	301,000.
c Net investment earnings, gains, and losses	45,734.	30,714.	32,506.	47,814.	13,552.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	5,713.	5,332.	4,995.	3,625.	541.
g End of year balance	581,465.	541,444.	516,062.	363,551.	314,011.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 100.00 %
 - 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:
- | | Yes | No |
|-----------------------------|-----|----|
| (i) Unrelated organizations | | X |
| (ii) Related organizations | | X |
- 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				
b Buildings				
c Leasehold improvements		39,830.	9,558.	30,272.
d Equipment		19,868.	9,475.	10,393.
e Other		25,683.	10,273.	15,410.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				56,075.

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)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

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)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

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)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

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

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
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	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
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

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
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	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
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

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 V, line 4:

Endowment funds received to date are intended to serve as endowment fund available to support the operational needs of the organization.

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization

The Backside Learning Center, Inc.

Employer identification number
37-1803514

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 Ladies' Day at The Races	(b) Event #2 Benefit for the Backside	(c) Other events 1	(d) Total events (add col. (a) through col. (c))	
		(event type)	(event type)	(total number)		
Revenue	1	Gross receipts	2,205.	136,551.	6,000.	144,756.
	2	Less: Contributions		116,943.		116,943.
	3	Gross income (line 1 minus line 2)	2,205.	19,608.	6,000.	27,813.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages		12,046.		12,046.
	8	Entertainment		3,496.		3,496.
	9	Other direct expenses		12,270.		12,270.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				27,812.
11	Net income summary. Subtract line 10 from line 3, column (d)				1.	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1	Gross revenue			
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
	7	Direct expense summary. Add lines 2 through 5 in column (d)			
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)			

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:
a The organization's facility

13a	%
13b	%

b An outside facility

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:
Name ▶ _____
Address ▶ _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If "Yes," enter name and address of the third party:
Name ▶ _____
Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

- ▶ 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 for instructions and the latest information.

Name of the organization **The Backside Learning Center, Inc.** Employer identification number **37-1803514**

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 VII, 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				
6 Cars and other vehicles				
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				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (<u>Inkind Contri</u>)	X	0	34,986.	
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**

	Yes	No
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?		X
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?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
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.		

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

Schedule M (Form 990) 2019

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 for the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

The Backside Learning Center, Inc.

Employer identification number

37-1803514

Form 990, Part I, Line 1, Description of Organization Mission:

activities to persons, and their families, engaged primarily in the care, feeding, and training of thoroughbred race horses housed at racing and training facilities, and particularly at Churchill Downs in Louisville, Kentucky.

Form 990, Part III, Line 1, Description of Organization Mission:

facilities; particularly at Churchill Downs in Louisville, Kentucky.

Form 990, Part VI, Section B, line 11b:

The organization's CPA prepares the IRS Form 990 and provides a draft to the Board's Treasurer and Executive Director for review and approval. Upon approval, a final draft is circulated to the full Board of Directors before submission to the IRS.

Form 990, Part VI, Section B, Line 12c:

The organization has defined procedures that provide guidance on (1) duty to disclose, (2) determining whether a conflict of interest exists, and (3) procedures for addressing a conflict of interest. The board of directors have guidelines in place to review the of procedures, record the results of the above procedures and to require annual disclosure and compliance statements from the Executive Director and board members.

Form 990, Part VI, Section B, Line 15:

The board of directors has a compensation committee that periodically reviews and approves staff compensation.

Name of the organization

The Backside Learning Center, Inc.

Employer identification number

37-1803514

Form 990, Part VI, Section C, Line 18:

Documents are available upon request.

Form 990, Part VI, Section C, Line 19:

Documents are available upon request.

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. The Backside Learning Center, Inc.	Taxpayer identification number (TIN) 37-1803514
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 3131 S. 2nd St. #389	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Louisville, KY 40208	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

Sherry Stanley

- The books are in the care of ▶ **700 Central Avenue - Louisville, KY 40208**
Telephone No. ▶ **(502) 634-6543** Fax No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **August 16, 2021**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year _____ or
 ▶ tax year beginning **OCT 1, 2019**, and ending **SEP 30, 2020**.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.