

Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

Department of the Treasury Internal Revenue Service

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Open to Public Inspection

For calendar year 2023 or tax year beginning , 2023, and ending , 20

Name of foundation: THE JUDITH CAMPBELL EDUCATIONAL AND COMMUNITY FOUNDATION. A Employer identification number: 86-2466655. B Telephone number: 7605203761. G Check all that apply: Initial return, Final return, Address change, etc. H Check type of organization: Section 501(c)(3) exempt private foundation. J Accounting method: Cash.

Table with 5 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes. Rows include Revenue (1-12) and Operating and Administrative Expenses (13-26), ending with 27 Subtotal and 28-30 Summary rows.

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)			Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value			
Assets	1	Cash—non-interest-bearing . . . . .	32,060.	810.	810.		
	2	Savings and temporary cash investments . . . . .	2,747,192.	2,295,218.	2,295,218.		
	3	Accounts receivable . . . . .					
		Less: allowance for doubtful accounts . . . . .					
	4	Pledges receivable . . . . .					
		Less: allowance for doubtful accounts . . . . .					
	5	Grants receivable . . . . .					
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions) . . . . .					
	7	Other notes and loans receivable (attach schedule) . . . . .					
		Less: allowance for doubtful accounts . . . . .					
	8	Inventories for sale or use . . . . .					
	9	Prepaid expenses and deferred charges . . . . .					
	10a	Investments—U.S. and state government obligations (attach schedule) . . . . .	2,869,173.	2,016,275.	2,041,797.		
	b	Investments—corporate stock (attach schedule) . . . . .	3,611,325.	4,430,903.	4,212,540.		
	c	Investments—corporate bonds (attach schedule) . . . . .					
	11	Investments—land, buildings, and equipment: basis . . . . .					
	Less: accumulated depreciation (attach schedule) . . . . .						
12	Investments—mortgage loans . . . . .						
13	Investments—other (attach schedule) . . . . .						
14	Land, buildings, and equipment: basis . . . . .						
	Less: accumulated depreciation (attach schedule) . . . . .						
15	Other assets (describe _____)						
16	<b>Total assets</b> (to be completed by all filers—see the instructions. Also, see page 1, item I) . . . . .	9,259,750.	8,743,206.	8,550,365.			
Liabilities	17	Accounts payable and accrued expenses . . . . .					
	18	Grants payable . . . . .					
	19	Deferred revenue . . . . .					
	20	Loans from officers, directors, trustees, and other disqualified persons . . . . .					
	21	Mortgages and other notes payable (attach schedule) . . . . .					
	22	Other liabilities (describe _____)					
23	<b>Total liabilities</b> (add lines 17 through 22) . . . . .						
Net Assets or Fund Balances	<b>Foundations that follow FASB ASC 958, check here and complete lines 24, 25, 29, and 30</b> . . . . . <input type="checkbox"/>						
	24	Net assets without donor restrictions . . . . .					
	25	Net assets with donor restrictions . . . . .					
	<b>Foundations that do not follow FASB ASC 958, check here and complete lines 26 through 30</b> . . . . . <input checked="" type="checkbox"/>						
	26	Capital stock, trust principal, or current funds . . . . .					
	27	Paid-in or capital surplus, or land, bldg., and equipment fund . . . . .					
	28	Retained earnings, accumulated income, endowment, or other funds . . . . .	9,259,750.	8,743,206.			
29	<b>Total net assets or fund balances</b> (see instructions) . . . . .	9,259,750.	8,743,206.				
30	<b>Total liabilities and net assets/fund balances</b> (see instructions) . . . . .	9,259,750.	8,743,206.				

Part III Analysis of Changes in Net Assets or Fund Balances			
1	Total net assets or fund balances at beginning of year—Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return) . . . . .	1	9,259,750.
2	Enter amount from Part I, line 27a . . . . .	2	-423,170.
3	Other increases not included in line 2 (itemize) . . . . .	3	
4	Add lines 1, 2, and 3 . . . . .	4	8,836,580.
5	Decreases not included in line 2 (itemize) <b>CAPITAL GAINS TAX GAIN &gt; BOOK GAIN</b> . . . . .	5	93,374.
6	<b>Total net assets or fund balances at end of year</b> (line 4 minus line 5)—Part II, column (b), line 29 . . . . .	6	8,743,206.

**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
<b>1a</b> SALE OF MARKETABLE SECURITIES	P	03/16/2021	12/31/2023
<b>b</b> CAPITAL GAIN DISTRIBUTIONS	P	03/16/2021	12/31/2023
<b>c</b>			
<b>d</b>			
<b>e</b>			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
<b>a</b> 1,152,010.		1,118,524.	33,486.
<b>b</b> 60,291.		0.	60,291.
<b>c</b>			
<b>d</b>			
<b>e</b>			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(f) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
<b>a</b>			33,486.
<b>b</b>			60,291.
<b>c</b>			
<b>d</b>			
<b>e</b>			

<b>2</b> Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	<b>2</b>	93,777.
<b>3</b> Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8 . . . . . }	<b>3</b>	

**Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), or 4948—see instructions)**

<b>1a</b> Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)	<b>1</b>	4,610.
<b>b</b> All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) of Part I, line 12, col. (b) . . . . . }		
<b>2</b> Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	<b>2</b>	0.
<b>3</b> Add lines 1 and 2 . . . . .	<b>3</b>	4,610.
<b>4</b> Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	<b>4</b>	0.
<b>5</b> Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b>	4,610.
<b>6</b> Credits/Payments:		
<b>6a</b> 2023 estimated tax payments and 2022 overpayment credited to 2023 . . . . .	<b>6a</b>	12,707.
<b>6b</b> Exempt foreign organizations—tax withheld at source . . . . .	<b>6b</b>	
<b>6c</b> Tax paid with application for extension of time to file (Form 8868) . . . . .	<b>6c</b>	0.
<b>6d</b> Backup withholding erroneously withheld . . . . .	<b>6d</b>	
<b>7</b> Total credits and payments. Add lines 6a through 6d . . . . .	<b>7</b>	12,707.
<b>8</b> Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached . . . . .	<b>8</b>	
<b>9</b> Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed . . . . .	<b>9</b>	
<b>10</b> Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid . . . . .	<b>10</b>	8,097.
<b>11</b> Enter the amount of line 10 to be: Credited to 2024 estimated tax 8,097. Refunded . . . . .	<b>11</b>	