

C&F
326

2949115601006 1

Form **990-PF****Return of Private Foundation**
or Section 4947(a)(1) Trust Treated as Private Foundation

OMB No 1545-0047

2019Department of the Treasury
Internal Revenue Service

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

▶ Go to www.irs.gov/Form990PF for instructions and the latest information.

Open to Public Inspection

For calendar year 2019 or tax year beginning

, and ending

Name of foundation CAMP FOUNDATION		A Employer identification number 54-6052488
Number and street (or P.O. box number if mail is not delivered to street address) P.O. BOX 813	Room/suite	B Telephone number (see instructions) 757-562-3439
City or town, state or province, country, and ZIP or foreign postal code FRANKLIN VA 23851		C If exemption application is pending, check here ☐
G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		D 1 Foreign organizations, check here ☐ 2 Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ \$ 18,162,311	J Accounting method ☐ Cash ☐ Accrual ☒ Other (specify) MODIFIED CASH	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)				
	2 Check ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	10	10	10	
	4 Dividends and interest from securities	276,740	276,740	276,740	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	1,664,277			
	b Gross sales price for all assets on line 6a	11,118,692			
	7 Capital gain net income (from Part IV, line 2)		1,664,277		
	8 Net short-term capital gain			0	
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule) STMT 1	264	264	264		
12 Total. Add lines 1 through 11	1,941,291	1,941,291	277,014		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits 111320				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule) STMT 2	9,500	1,425		8,075
	c Other professional fees (attach schedule) STMT 3	59,613	29,807		29,806
	17 Interest				
	18 Taxes (attach schedule) (see instructions) STMT 4	65,720			
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings	1,387	694		693
	22 Printing and publications				
	23 Other expenses (att sch) STMT 5	968	484		484
	24 Total operating and administrative expenses. Add lines 13 through 23	137,188	32,410	0	39,058
	25 Contributions, gifts, grants paid	889,600			889,600
26 Total expenses and disbursements. Add lines 24 and 25	1,026,788	32,410	0	928,658	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	914,503				
b Net investment income (if negative, enter -0-)		1,908,881			
c Adjusted net income (if negative, enter -0-)			277,014		

For Paperwork Reduction Act Notice, see instructions.

DAA

Form **990-PF** (2019)

g25

7

SCANNED OCT 12 2021

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	8,564	9,899	9,899
	2 Savings and temporary cash investments	515,307	245,252	245,252
	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 ▶	0		
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments – U.S. and state government obligations (attach schedule)			
	b Investments – corporate stock (attach schedule) SEE STMT 6	14,476,397	15,659,620	17,907,160
	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 Total assets (to be completed by all filers – see the instructions. Also, see page 1, item I)	15,000,268	15,914,771	18,162,311	
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 Total liabilities (add lines 17 through 22)	0	0		
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here and complete lines 24, 25, 29, and 30. ▶ ☒			
	24 Net assets without donor restrictions	15,000,268	15,914,771	
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here and complete lines 26 through 30. ▶ ☐			
	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			
	29 Total net assets or fund balances (see instructions)	15,000,268	15,914,771	
30 Total liabilities and net assets/fund balances (see instructions)	15,000,268	15,914,771		

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	15,000,268
2 Enter amount from Part I, line 27a	2	914,503
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	15,914,771
5 Decreases not included in line 2 (itemize) ▶	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 29	6	15,914,771

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)
1a CAPITAL GAIN DISTRIBUTIONS				
b SEE SCHEDULE 2		P	VARIOUS	VARIOUS
c				
d				
e				

(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))
a 151,705			151,705
b 10,966,987		9,454,415	1,512,572
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a			151,705
b			1,512,572
c			
d			
e			

2 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	2	1,664,277
3 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	If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8	3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

If "Yes," the foundation doesn't qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year, see the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2018	923,817	17,950,312	0.051465
2017	898,579	17,542,453	0.051223
2016	828,555	15,890,202	0.052143
2015	925,703	16,520,208	0.056035
2014	872,377	15,849,937	0.055040

2 Total of line 1, column (d)	2	0.265906
3 Average distribution ratio for the 5-year base period – divide the total on line 2 by 5 0, or by the number of years the foundation has been in existence if less than 5 years	3	0.053181
4 Enter the net value of noncharitable-use assets for 2019 from Part X, line 5	4	17,338,859
5 Multiply line 4 by line 3	5	922,098
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	19,089
7 Add lines 5 and 6	7	941,187
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions	8	928,658

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 – see instructions)

1	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1 Date of ruling or determination letter (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b	1	38,178
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations, enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only, others, enter -0-)	2	0
3	Add lines 1 and 2	3	38,178
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only, others, enter -0-)	4	0
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	38,178
6	Credits/Payments		
a	2019 estimated tax payments and 2018 overpayment credited to 2019	6a	41,600
b	Exempt foreign organizations – tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	25,000
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	66,600
8	Enter any penalty for underpayment of estimated tax. Check here ☒ if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	28,422
11	Enter the amount of line 10 to be Credited to 2020 estimated tax 28,422 Refunded	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition. If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
1c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation \$ _____ (2) On foundation managers \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
4b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by <i>General Instruction T</i>		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered. See instructions ▶ VA		
8b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2019 or the tax year beginning in 2019? See instructions for Part XIV. If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

Part VII-A Statements Regarding Activities (continued)

	Yes	No
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule See instructions		X
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement See instructions		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ N/A	X	
14 The books are in care of ▶ WESTBROOK PARKER 717 CLAY STREET Located at ▶ FRANKLIN VA ZIP+4 ▶ 23851 Telephone no ▶ 757-562-3439		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 – check here and enter the amount of tax-exempt interest received or accrued during the year ▶ 15		
16 At any time during calendar year 2019, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114 If "Yes," enter the name of the foreign country ▶		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year, did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☒ No		
b If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions Organizations relying on a current notice regarding disaster assistance, check here N/A ▶ ☐	1b	
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2019? N/A	1c	
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 2019, did the foundation have any undistributed income (Part XIII, lines 6d and 6e) for tax year(s) beginning before 2019? If "Yes," list the years ▶ 20 , 20 , 20 , 20	☐ Yes ☒ No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement – see instructions) N/A	2b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 20 , 20 , 20 , 20		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No	
b If "Yes," did it have excess business holdings in 2019 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2019) N/A	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2019?	4b	X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a	During the year did the foundation pay or incur any amount to		Yes	No
(1)	Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	☐ Yes	☒ No	
(2)	Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	☐ Yes	☒ No	
(3)	Provide a grant to an individual for travel, study, or other similar purposes?	☒ Yes	☐ No	
(4)	Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	☐ Yes	☒ No	
(5)	Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	☐ Yes	☒ No	
b	If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions. Organizations relying on a current notice regarding disaster assistance, check here.			5b ☒
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? If "Yes," attach the statement required by Regulations section 53.4945–5(d).	N/A ☐ Yes ☐ No		
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes ☒ No		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.			6b ☒
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	☐ Yes ☒ No		
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A		7b
8	Is the foundation 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?	☐ Yes ☒ No		

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, and foundation managers and their compensation. See instructions.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE SCHEDULE 1				

2 Compensation of five highest-paid employees (other than those included on line 1 – see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000

0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3 Five highest-paid independent contractors for professional services. See instructions. If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services ▶**Part IX-A Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	

Total. Add lines 1 through 3 ▶

Part X **Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	17,580,981
b	Average of monthly cash balances	1b	21,922
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	17,602,903
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	17,602,903
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	264,044
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	17,338,859
6	Minimum investment return. Enter 5% of line 5	6	866,943

Part XI **Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here ☐ and do not complete this part)

1	Minimum investment return from Part X, line 6	1	866,943
2a	Tax on investment income for 2019 from Part VI, line 5	2a	38,178
b	Income tax for 2019 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	38,178
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	828,765
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	828,765
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	828,765

Part XII **Qualifying Distributions** (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc. – total from Part I, column (d), line 26	1a	928,658
b	Program-related investments – total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	928,658
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b. See instructions.	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	928,658

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2018	(c) 2018	(d) 2019
1 Distributable amount for 2019 from Part XI, line 7				828,765
2 Undistributed income, if any, as of the end of 2019				
a Enter amount for 2018 only				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2019				
a From 2014	99,710			
b From 2015	111,251			
c From 2016	54,597			
d From 2017	39,862			
e From 2018	67,874			
f Total of lines 3a through e	373,294			
4 Qualifying distributions for 2019 from Part XII, line 4 ▶ \$ 928,658				
a Applied to 2018, but not more than line 2a				
b Applied to undistributed income of prior years (Election required – see instructions)				
c Treated as distributions out of corpus (Election required – see instructions)				
d Applied to 2019 distributable amount				828,765
e Remaining amount distributed out of corpus	99,893			
5 Excess distributions carryover applied to 2019 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	473,187			
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount – see instructions				
e Undistributed income for 2018 Subtract line 4a from line 2a Taxable amount – see instructions				
f Undistributed income for 2019 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2020				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions)				
8 Excess distributions carryover from 2014 not applied on line 5 or line 7 (see instructions)	99,710			
9 Excess distributions carryover to 2020. Subtract lines 7 and 8 from line 6a	373,477			
10 Analysis of line 9				
a Excess from 2015	111,251			
b Excess from 2016	54,597			
c Excess from 2017	39,862			
d Excess from 2018	67,874			
e Excess from 2019	99,893			

Part XV **Supplementary Information** *(continued)***3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year SEE SCHEDULE 4				889,600
Total				889,600
b Approved for future payment N/A				
Total				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
		(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1	Program service revenue					
a						
b						
c						
d						
e						
f						
g	Fees and contracts from government agencies					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments			14	10	
4	Dividends and interest from securities			14	276,740	
5	Net rental income or (loss) from real estate					
a	Debt-financed property					
b	Not debt-financed property					
6	Net rental income or (loss) from personal property					
7	Other investment income					
8	Gain or (loss) from sales of assets other than inventory			18	1,664,277	
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory					
11	Other revenue a					
b	LITIGATION PROCEEDS			1	264	
c						
d						
e						
12	Subtotal. Add columns (b), (d), and (e)		0		1,941,291	0
13	Total. Add line 12, columns (b), (d), and (e)				13 1,941,291	

(See worksheet in line 13 instructions to verify calculations)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

[illegible]

Part XVII	Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations
------------------	--

- 1** Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?
- a** Transfers from the reporting foundation to a noncharitable exempt organization of
- (1)** Cash
- (2)** Other assets
- b** Other transactions
- (1)** Sales of assets to a noncharitable exempt organization
- (2)** Purchases of assets from a noncharitable exempt organization
- (3)** Rental of facilities, equipment, or other assets
- (4)** Reimbursement arrangements
- (5)** Loans or loan guarantees
- (6)** Performance of services or membership or fundraising solicitations
- c** Sharing of facilities, equipment, mailing lists, other assets, or paid employees
- d** If the answer to any of the above is "Yes," complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

	Yes	No
1a(1)		X
1a(2)		X
1b(1)		X
1b(2)		X
1b(3)	X	
1b(4)		X
1b(5)		X
1b(6)		X
1c		X

[illegible]

- 2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527?

☒ Yes ☐ No

- b** If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
SEE STATEMENT 8		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign
Here**

May the IRS discuss this return with the preparer shown below?
See instructions ☐ Yes ☐ No

Signature of officer or trustee

Date

Title

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date _____

Check ☐ if
self-employed

WILLIAM A. PEAK, CPA

Preparer's signature Quill A. Perry

11/12/20

Firm's name ► BARNES, BROCK, CORNWELL & PAINTER, PLC

PTIN P00334383

Firm's address ► PO BOX 536

Firm's EIN ▶ 20-0221868

FRANKLIN, VA 23851-1722

Phone no 757-569-8101

Federal Statements

Statement 1 - Form 990-PF, Part I, Line 11 - Other Income

Description	Revenue per Books	Net Investment Income	Adjusted Net Income
LITIGATION PROCEEDS	\$ 264	\$ 264	\$ 264
TOTAL	\$ 264	\$ 264	\$ 264

Statement 2 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
ACCOUNTING FEES	\$ 9,500	\$ 1,425	\$	\$ 8,075
TOTAL	\$ 9,500	\$ 1,425	\$ 0	\$ 8,075

Statement 3 - Form 990-PF, Part I, Line 16c - Other Professional Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
INVESTMENT FEES	\$ 59,613	\$ 29,807	\$	\$ 29,806
TOTAL	\$ 59,613	\$ 29,807	\$ 0	\$ 29,806

Statement 4 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
EXCISE TAX	\$ 65,720	\$	\$	\$
TOTAL	\$ 65,720	\$ 0	\$ 0	\$ 0

Federal Statements

Statement 5 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
EXPENSES	\$	\$	\$	\$
DUES AND SUBSCRIPTIONS	968	484		484
TOTAL	<u>968</u>	<u>484</u>	<u>0</u>	<u>484</u>

Statement 6 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
SEE ATTACHED SCHEDULE 3	\$ 14,476,397	\$ 15,659,620	COST	\$ 17,907,160
TOTAL	<u>14,476,397</u>	<u>15,659,620</u>		<u>17,907,160</u>

Federal Statements**Form 990-PF, Part XV, Line 2b - Application Format and Required Contents**Description

SCHEDULE 5

Form 990-PF, Part XV, Line 2c - Submission DeadlinesDescription

SCHEDULE 5

Form 990-PF, Part XV, Line 2d - Award Restrictions or LimitationsDescription

SCHEDULE 5

Statement 7 - Form 990-PF, Part XVII, Line 1d - Schedule Information

<u>Line No.</u>	<u>Amount Involved</u>	<u>Name of Noncharitable Exempt Organization</u>	<u>Description of Transfers Transactions, Etc</u>
	\$	THE ELMS FOUNDATION	THE ELMS INCURS CERTAIN ADMINISTRATIVE EXPENSES ON BEHALF OF THE CAMP FOUNDATION AND IS REIMBURSED BY THE CAMP FOUNDATION FOR THESE EXPENSES.

Statement 8 - Form 990-PF, Part XVII, Line 2b - Schedule Information

<u>Name of Organization</u>	<u>Type of Organization</u>	<u>Description of Relationship</u>
THE ELMS FOUNDATION	PRIV OPER FOUND	COMMON OFFICERS/DIRECTORS
RUTH CAMP & HENRY CAMPBELL FOUNDATION	PRIVATE FOUND	COMMON OFFICERS/DIRECTORS
RUTH CAMP CAMPBELL CHARITABLE TRUST	PRIVATE FOUND	COMMON OFFICERS/DIRECTORS
CAMP YOUNTS FOUNDATION	PRIVATE FOUND	COMMON OFFICERS/DIRECTORS

CAMP FOUNDATION

EIN: 54-6052488

2019 990-PF

PART IV

REALIZED GAINS AND LOSSES

SCHEDULE 2

Description	# of Shares	Sales Proceeds	Basis of Shares Sold	Gain/ (Loss)
brandes intl				-
calvert emerg mrkts eqty-l				
dfa.intl	62560 430	806,403.94	685,800.88	120,603.06
dfa emerging	6413 090	134,097.71	122,682.41	11,415.30
dfa world	22982 447	241,545.52	250,758.94	(9,213.42)
dfa us lc value	38783.824	1,369,844.66	1,448,686.55	(78,841.89)
dfa us sc value	20276.265	708,452.70	805,100.00	(96,647.30)
double line total return				
eaton vance	1277 791	50,000.00	45,944.30	4,055.70
edgewood growth fund-ins				
federated ultra shrt bnd-is	76097 023	696,287.76	690,200.00	6,087.76
ishares midcap	25455 000	1,436,808.26	1,029,680.51	407,127.75
ishares 1000 growth	10303.000	1,617,621.99	1,007,097.97	610,524.02
ishares 1000 value	12115 000	1,527,545.09	1,277,256.06	250,289.03
ishares 2000 growth	1621 000	324,640.67	226,294.13	98,346.54
ishares msci	3975 000	226,133.06	251,732.69	(25,599.63)
johcm international sel-i				
lord abbett shrt dur				
pimco invest				-
t rowe price inst lc growth	2775.530	116,600.00	74,304.52	42,295.48
t rowe price qm us sc	7041 892	274,000.00	212,711.54	61,288.46
western asset core plus				-
pine grove offshore	4544 822	587,794.48	500,000.00	87,794.48
lighthouse divers				-
vanguard inst index				
vanguard ftse emerging				-
vanguard russell 1000 gr				-
vanguard russell 1000 va				
vanguard s/c val indx-adm	6153.846	348,000.00	355,938.46	(7,938.46)
vanguard short term bond etf				-
vanguard intl growth	397.508	37,000.00	30,631.97	6,368.03
voyager partners	117739 080	464,210.65	439,594.00	24,616.65
vulcan				-
		<u>\$ 10,966,986.49</u>	<u>\$ 9,454,414.93</u>	<u>\$ 1,512,571.56</u>

SCHEDULE 4

CAMP FOUNDATIONEIN: 54-60524882019 990-PFPART XV (3A)GRANTS AND CONTRIBUTIONS

<u>Name and Address</u>	<u>Purpose</u>	
Alzheimer's Disease Association 6350 Center Drive, Ste 102 Norfolk, Virginia 23502	Health/Welfare	4,000
American Civil War Museum 490 Tredegar St Richmond, Virginia 23219	Educational	5,000
American Red Cross--Southampton Chapter c/o 101 Magnolia Street Franklin, Virginia 23851	Health/Welfare	5,000
American Legion Post #73 P O Box 873 Franklin, Virginia 23851	Health/Welfare	3,000
Blackwater Regional Library 22511 Main Street Courtland, Virginia 23837	Educational	20,000
Boys & Girls Club 1300 Diamond Springs Road Virginia Beach, VA 23455	Programs	5,000
Children's Center, The Texie Camp Marks 700 Campbell Avenue Franklin, Virginia 23851	Recreation	10,000
Children's Hospital of the King's Daughters 601 Children's Lane Norfolk, Virginia 23507	Health	10,000
Chowan University 1 University Place Murfreesboro, North Carolina 27855	Educational	1,500
City of Franklin Post Office Box 179 Franklin, Virginia 23851	Furtherance of Municipal Endeavors	16,000
Courtland Community Center P O Box 143 Courtland, Virginia 23837	Health/Welfare	2,500
Downtown Franklin Association P O Box 355 Franklin, VA 23851	Community Activities	4,000
The Elms Foundation P O Box 813 Franklin, Virginia 23851	Historic Preservation	76,500
FACT 120 S Lynnhaven Road Virginia Beach, VA 23452	Health	6,000

SCHEDULE 4

CAMP FOUNDATIONEIN: 54-60524882019 990-PFPART XV (3A)GRANTS AND CONTRIBUTIONS

Foodbank of Southeastern Virginia 800 Tidewater Drive Norfolk, VA 23504	Welfare	7,500
Franklin City Educational Foundation 108 West Third Avenue Franklin, VA 23851	Educational	2,500
Franklin City Public Schools 207 West Second Avenue Franklin, VA 23851	Educational	5,000
Franklin Cooperative Ministry, Inc P O Box 1214 Franklin, Virginia 23851	Health/Welfare	10,000
Franklin Little League Football, Inc 31068 Country Club Road Franklin, Virginia 23851	Recreation	2,500
Franklin Southampton Area Chamber Foundation 108 W Third Avenue Franklin, Virginia 23851	Community Activities	5,000
Franklin Southampton Area United Way P O Box 366 Franklin, Virginia 23851	Community Activities	28,500
Franklin Southampton Concert Association P O Box 3 Courtland, Virginia 23837	Cultural	5,000
Franklin Southampton Economic Development, Inc 601 North Mechanic Street Franklin, Virginia 23851	Health/Welfare	25,000
The Genieve Shelter P O Box 1585 Suffolk, VA 23439	Health/Welfare of Abused Women	5,000
Girl Scouts of Colonial Coast 912 Cedar Road Chesapeake, Virginia 23322	Furtherance of Scouting Programs and Religion	8,000
Grazin' Acres Therapeutic Riding Center 14492 Ivor Road Sedley, Virginia 23878	Health/Welfare	8,000
High Street United Methodist Church P O Box 218 Franklin, Virginia 23851	Furtherance of Scouting Programs and Religion	2,000
High Street Senior Citizens 21005 Drake Road Franklin, Virginia 23851	Health/Welfare	2,500
Human Kind 150 Linden Avenue Lynchburg, Virginia 24503	Health/Welfare	11,500

SCHEDULE 4

CAMP FOUNDATIONEIN: 54-60524882019 990-PFPART XV (3A)GRANTS AND CONTRIBUTIONS

Isle of Wight Education Assoc (IOW Academy) Post Office Box 105 Isle of Wight, Virginia 23397	Education	7,500
Liberation Veterans Services 1201 Hull Street Richmond, Virginia 23224	Health/Welfare	7,500
Nansemond Suffolk Academy 3373 Pruden Boulevard Suffolk, Virginia 23434	Educational	7,500
Paul D Camp Community College P O Box 747 Franklin, Virginia 23851	Educational	35,000
Rawls Museum Arts 22376 Linden Street Courtland, Virginia 23837	Cultural	8,000
Rock Church Franklin 130 Lakeview Road Franklin, Virginia 23851	Religious	1,500
Smart Beginnings Western Tidewater 601 North Mechanic Street Franklin, Virginia 23851	Educational	5,000
Southampton Academy 26495 Old Plank Road Courtland, Virginia 23837	Educational	100,000
Southampton County Fire & Rescue P O Box 400 Courtland, Virginia 23837	Furtherance of Municipal Endeavors	20,000
Southeast 4-H Educational, Inc 15189 Airfield Road Wakefield, Virginia 23888	Youth Programs	25,000
Southeastern Virginia Areawide Model Program 6350 Center Drive, Building 5 Norfolk, Virginia 23502	Programs	5,000
St Mary's Home for Disabled Children 6171 Kempsville Circle Norfolk, Virginia 23501	Health/Welfare	6,000
Suffolk Center for Cultural Arts Foundation 110 West Finney Avenue Suffolk, Virginia 23434	Cultural Activities	5,000
Tidewater Youth Services 204 Airline Blvd Portsmouth, Virginia 23701	Programs	3,000
Village at Woods Edge 1401 North High Street Franklin, Virginia 23851	Health/Welfare	40,000

SCHEDULE 4

CAMP FOUNDATIONEIN: 54-60524882019 990-PFPART XV (3A)GRANTS AND CONTRIBUTIONS

Virginia Aquarium and Marine Science Center 717 General Booth Boulevard Virginia Beach, Virginia 23451	Educational	5,000
Virginia Beach Police Foundation P O Box 56385 Virginia Beach, VA 23456	Heath	5,000
Virginia Beach Rescue Squad Foundation 740 Virginia Beach Blvd Virginia Beach VA 23451	Health	5,000
Virginia College Fund, The 4900 Augusta Avenue Richmond, Virginia 23230	Educational	3,000
Virginia Foundation for Independent Colleges 901 E Byrd St Richmond, Virginia 23219	Educational	7,500
Virginia Legal Aid Society P O Box 6200 Lynchburg, Virginia 24505	Welfare	15,000
The Virginia Symphony 150 Boush St Norfolk, Virginia 23510	Cultural Activities	32,000
Western Tidewater Free Clinic 2019 Meade Parkway Suffolk, Virginia 23434	Health/Welfare	40,000
Western Tidewater Tennis Association 2019 Meade Pkwy Suffolk, Virginia 23434	Recreation	3,600
YMCA Athens 915 Hawthorne Avenue Athens, GA 30606	Youth and Adult Activities	2,500
YMCA of South Hampton Roads 300 Crescent Drive Franklin, VA 23851	Youth and Adult Activities	50,000
YMCA of South Hampton Roads 300 Crescent Drive Franklin, VA 23851	Youth and Adult Activities	2,500
Total of Grants		<u>743,600</u>

SCHEDULE 4

CAMP FOUNDATION

EIN: 54-6052488

2019 990-PF

PART XV (3A)

**CAMP FOUNDATION SCHOLARSHIPS
(THESE BEING GRANTS OF \$5,000 EACH)**

<u>NAME AND ADDRESS</u>	<u>COLLEGE</u>	<u>YEAR OF GRADUATION</u>	
Megan B Beale 36346 No Head Lane Franklin, Virginia 23851	Virginia Polytechnic Institute	2020	5,000
Seth S Edwards 19066 Lakeside Drive Courtland, Virginia 23837	Virginia Polytechnic Institute	2020	5,000
Elizabeth J Eom 333 Woodland Drive Franklin, Virginia 23851	Virginia Polytechnic Institute	2020	5,000
Mina E Johnson 1216 North High Street Franklin, Virginia 23851	James Madison University	2020	5,000
Alexis V Manson 14235 Bethany Church Road Smithfield, Virginia 23430	University of Georgia	2020	5,000
Claire B Piatak 3 Poplar Court Smithfield, Virginia 23430	Clemson University	2020	5,000
Kelsy Henley 649 Westminster Reach Smithfield, Virginia 23430	University of Virginia	2021	5,000
William A Keyt 21084 Quaker Road Windsor, Virginia 23487	University of Virginia	2021	5,000
Madeline A Ericksen 72 Dashiell Drive Smithfield, VA 23430	Virginia Polytechnic Institute	2021	5,000

SCHEDULE 4

CAMP FOUNDATION

EIN: 54-6052488

2019 990-PF

PART XV (3A)

**CAMP FOUNDATION SCHOLARSHIPS
(THESE BEING GRANTS OF \$5,000 EACH)**

<u>NAME AND ADDRESS</u>	<u>COLLEGE</u>	<u>YEAR OF GRADUATION</u>	
Noah B Smith 7284 Yellow Hammer Road Zuni, Virginia 23898	Virginia Polytechnic Institute	2021	5,000
Vanessa E Stone 125 Magnolia Avenue Franklin, Virginia 23851	Old Dominion University	2021	5,000
Hannah C Weisenbuger 10407 Sylvia Circle Windsor, Virginia 23487	Bridgewater College	2021	5,000
Selena C Johnson 1216 North High Street Franklin, Virginia 23851	University of Virginia	2022	5,000
Lea B Lanzalotto 301 Ridgeland Drive Smithfield, Virginia	George Mason University	2022	5,000
Diamond T. Jones The Hall Road Branchville, Virginia 2022	Virginia Union University	2022	5,000
Dylan K Robertson Post Office Box 118 Windsor, Virginia 23487	Hampden-Sydney College	2022	5,000
Matthew Caleb Kidd 22521 Staceys Place Franklin, VA 23851	James Madison University	2022	5,000
Madison L Wright 30147 Statesville Road Newsoms, Virginia 23874	East Carolina University	2022	5,000
Emma C McClelland 103 North Teal Circle Franklin, Virginia 23851	Virginia Commonwealth Univ	2023	5,000

SCHEDULE 4

CAMP FOUNDATION

EIN: 54-6052488

2019 990-PF

PART XV (3A)

GRANTS AND CONTRIBUTIONS

<u>NAME AND ADDRESS</u>	<u>COLLEGE</u>	<u>YEAR OF GRADUATION</u>	
George W. Dube' 11058 Wythe Drive Windsor, Virginia 23487	Appalachian State University	2023	5,000
Katherine P. Davis 403 Robinhood Road Franklin, Virginia 23851	University of South Carolina	2023	5,000
Andrew J. Kume 22394 Indian Woods Trail Courtland, Virginia 23837	NC State University	2023	5,000
Amber O. Williams 2139 Elmwood Drive Franklin, VA 23851	Virginia Polytechnic Institute	2023	5,000
Meaghan E. Ellis 33414 Unity Road Ivor, VA 23866	East Carolina University	2023	5,000
Warren M. Hastings 23049 Captain John Road Courtland, Virginia 23837	University of Southern California	2020	6,500
Carrie Beale 23010 Shands Drive Courtland, Virginia 23837	University of Virginia	2021	6,500
Kevin R. Jurewicz 15212 Mount Holly Creek Lane Smithfield, Virginia 23430	Virginia Polytechnic Institute	2022	6,500
Noah R. Shaffer 28461 Darden Point Road Courtland, VA 23837	Virginia Polytechnic Institute	2023	6,500
Total Scholarships			<u>146,000</u>
Total Grants & Scholarships			<u><u>889,600</u></u>