Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

▶ 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.

OMB No. 1545-0047

2022

Open to Public Inspection

For calendar year 2022, or tax year beginning 01-01-2022 , and ending 12-31-2022

Name of foundation
RICHARD & BARBARA GABY FOUNDATION

A Employer identification number
20-2110682

Number and street (or P.O. box number if mail is not delivered to street address)
3870 PEACHTREE INDUST BLVD340-345

Room/suite

B Telephone number (see instructions)
(770) 232-9745

City or town, state or province, country, and ZIP or foreign postal code
DULUTH, GA 30096

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)* ▶$ 89,248,521

J Accounting method: ☐ Cash ☑ Accrual ☐ Other (specify)
(Part I, column (d) must be on cash basis.)

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	1,451	1,451		
	4	Dividends and interest from securities	1,714,938	1,710,417		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	7,593,215			
	b	Gross sales price for all assets on line 6a 12,545,234				
	7	Capital gain net income (from Part IV, line 2)		7,593,242		
	8	Net short-term capital gain				
	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)	56,514	49,418		
	12	**Total.** Add lines 1 through 11	9,366,118	9,354,528		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc.	61,044	61,044		
	14	Other employee salaries and wages	39,303	39,303		
	15	Pension plans, employee benefits	16,612	16,612		
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)	36,603	9,151		
	c	Other professional fees (attach schedule)	250,186	250,186		
	17	Interest	653			
	18	Taxes (attach schedule) (see instructions)	180,800	31,191		
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	1,529	1,524		
	24	**Total operating and administrative expenses.** Add lines 13 through 23	586,730	409,011		0
	25	Contributions, gifts, grants paid	3,165,268			3,165,268
	26	**Total expenses and disbursements.** Add lines 24 and 25	3,751,998	409,011		3,165,268
	27	Subtract line 26 from line 12:				
	a	**Excess of revenue over expenses and disbursements**	5,614,120			
	b	**Net investment income** (if negative, enter -0-)		8,945,517		
	c	**Adjusted net income** (if negative, enter -0-)				

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			
	2	Savings and temporary cash investments	7,445,133	8,468,720	8,468,720
	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)	2,272,829	2,296,904	2,154,390
	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate bonds (attach schedule)	14,142,301	16,540,453	14,604,366
	11	Investments—land, buildings, and equipment: basis ▶			
		Less: accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	66,012,813	55,107,911	63,793,330
	14	Land, buildings, and equipment: basis ▶			
		Less: accumulated depreciation (attach schedule) ▶			
	15	Other assets (describe ▶)	300,458	227,715	227,715
	16	**Total assets** (to be completed by all filers—see the instructions. Also, see page 1, item I)	90,173,534	82,641,703	89,248,521
Liabilities	17	Accounts payable and accrued expenses	19,071	40,366	
	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)	19,071	40,366	
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			
	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	90,154,463	82,601,337	
	29	**Total net assets or fund balances** (see instructions)	90,154,463	82,601,337	
	30	**Total liabilities and net assets/fund balances** (see instructions)	90,173,534	82,641,703	

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	90,154,463
2	Enter amount from Part I, line 27a	2	5,614,120
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	95,768,583
5	Decreases not included in line 2 (itemize) ▶	5	13,167,246
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29	6	82,601,337

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e.g., 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.)
1 a	PUBLICLY TRADED SECURITIES - NT X6943	P	2022-01-31	2022-09-29
b	PUBLICLY TRADED SECURITIES - NT X6943	P	2015-05-18	2022-05-27
c	PUBLICLY TRADED SECURITIES - NT X4707	P	2022-06-15	2022-12-15
d	PUBLICLY TRADED SECURITIES - NT X4707	P	2015-04-28	2022-11-01
e	ADABELLE CAPITAL II. LTD - REDEMPTION	D	2017-01-15	2022-12-15
	5.410 PINE RIVER FIXED INCOME LTD CL A	P	2015-01-15	2022-05-31
	AETHER REAL ASSETS I	P	2015-01-15	2022-12-15
	STCL FROM K-1'S	P	2022-01-15	2022-12-01
	LTCL FROM K-1'S	P	2015-01-15	2022-12-15
	Capital Gain Dividends			

	(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	1,495,592		1,986,928	-491,336
b	1,016,405		1,078,741	-62,336
c	11,579		11,579	
d	1,100,121		1,113,598	-13,477
e	8,691,656			8,691,656
	2,931		5,410	-2,479
	31,132			31,132
			593,420	-593,420
			162,313	-162,313
				195,815

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) **or** Losses (from col.(h))
	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a				-491,336
b				-62,336
c				
d				-13,477
e				8,691,656
				-2,479
				31,132
				-593,420
				-162,313

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	7,593,242
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	3	-1,084,756

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

1a	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)**	1	124,343
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)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	
3	Add lines 1 and 2	3	124,343
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	
5	**Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-	5	124,343
6	Credits/Payments:		
a	2022 estimated tax payments and 2021 overpayment credited to 2022 — 6a: 192,000		
b	Exempt foreign organizations—tax withheld at source — 6b		
c	Tax paid with application for extension of time to file (Form 8868) — 6c		
d	Backup withholding erroneously withheld — 6d		
7	Total credits and payments. Add lines 6a through 6d	7	192,000
8	Enter any **penalty** for underpayment of estimated tax. Check here ☑ if Form 2221 is attached.	8	1,046
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	66,611
11	Enter the amount of line 10 to be: **Credited to 2023 estimated tax** ▶ 66,611 **Refunded** ▶	11	

Part VI-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?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition.	1b		No
	*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.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
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.*	2		No
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*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a	Yes	
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b	Yes	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		No
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?	6	Yes	
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 XIV.*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ GA			
b	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 General Instruction G? *If "No," attach explanation*	8b	Yes	
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 2022 or the taxable year beginning in 2022? See the instructions for Part XIII. If "Yes," complete Part XIII	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses.*	10		No

Part VI-A Statements Regarding Activities (continued)

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	11		No
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	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
	Website address ▶ N/A			
14	The books are in care of ▶ BRIDGES & DUNN-RANKIN LLP Telephone no. ▶ (770) 563-8888			
	Located at ▶ 400 GALLERIA PARKWAY SUITE 1050 ATLANTA GA ZIP+4 ▶ 30339			
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 2022, 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?	16		No
	See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes", enter the name of the foreign			

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

			Yes	No
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			
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?	1a(1)		No
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)		No
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)		No
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)		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)?	1a(5)		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.)	1a(6)		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	1b		No
c	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
d	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 2022?	1d		No
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 2022, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2022?	2a		No
	If "Yes," list the years ▶ 20____, 20____, 20____, 20____			
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.)	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?	3a		No
b	If "Yes," did it have excess business holdings in 2022 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 Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2022.)*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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 2022?	4b		No

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

			Yes	No
5a	During the year did the foundation pay or incur any amount to:			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	5a(1)		No
	(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	5a(2)		No
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	5a(3)		No
	(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	5a(4)		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?	5a(5)		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	5b		
c	Organizations relying on a current notice regarding disaster assistance check ▶ ☐			
d	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?	5d		
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	6a		No
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b		No
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	7a		No
b	If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction?	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 during the year?	8		No

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, 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
BARBARA VAN ANDEL GABY 445 OLD HOMESTEAD TRAIL JOHNS CREEK, GA 30097	Trustee 15.00	0		
RICHARD GABY 445 OLD HOMESTEAD TRAIL JOHNS CREEK, GA 30097	Trustee 15.00	40,000	21,044	

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 ▶

Part VII **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
FAMILY CAPITAL MANAGEMENT LLC 2281 AKERS MILL RD SE BLDG 4100 ATLANTA,GA 30339	MANAGEMENT SERVICES	51,701

Total number of others receiving over $50,000 for professional services. . . . . ▶

Part VIII- 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	
2	
3	
4	

Part VIII- 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	
2	
All other program-related investments. See instructions. 3	
Total. Add lines 1 through 3 . . . . . ▶	

Part IX 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	85,605,856
b	Average of monthly cash balances			1b	8,596,245
c	Fair market value of all other assets (see instructions)			1c	0
d	**Total** (add lines 1a, b, and c)			1d	94,202,101
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	
3	Subtract line 2 from line 1d			3	94,202,101
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)			4	1,413,032
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3			5	92,789,069
6	**Minimum investment return.** Enter 5% (0.05) of line 5			6	4,639,453

Part X 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 IX, line 6			1	4,639,453
2a	Tax on investment income for 2022 from Part V, line 5	2a	124,343		
b	Income tax for 2022. (This does not include the tax from Part V.)	2b			
c	Add lines 2a and 2b			2c	124,343
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	4,515,110
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	4,515,110
6	Deduction from distributable amount (see instructions)			6	
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1			7	4,515,110

Part XI 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	3,165,268
b	Program-related investments—total from Part VIII-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 XII, line 4	4	3,165,268

Part XII **Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2021	(c) 2021	(d) 2022
1 Distributable amount for 2022 from Part X, line 7				4,515,110
2 Undistributed income, if any, as of the end of 2022:				
a Enter amount for 2021 only.				
b Total for prior years: 20___, 20___, 20___				
3 Excess distributions carryover, if any, to 2022:				
a From 2017. 4,642,330				
b From 2018. 3,457,661				
c From 2019.				
d From 2020. 3,208,150				
e From 2021.				
f **Total** of lines 3a through e	11,308,141			
4 Qualifying distributions for 2022 from Part XI, line 4: ▶ $ 3,165,268				
a Applied to 2021, 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).	0			
d Applied to 2022 distributable amount				3,165,268
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2022. *(If an amount appears in column (d), the same amount must be shown in column (a).)*	1,349,842			1,349,842
6 **Enter the net total of each column as indicated below:**				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	9,958,299			
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 2021. Subtract line 4a from line 2a. Taxable amount—see instructions				
f Undistributed income for 2022. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2023				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 2017 not applied on line 5 or line 7 (see instructions) . . .	3,292,488			
9 **Excess distributions carryover to 2023.** Subtract lines 7 and 8 from line 6a	6,665,811			
10 Analysis of line 9:				
a Excess from 2018 3,457,661				
b Excess from 2019				
c Excess from 2020. . . . 3,208,150				
d Excess from 2021				
e Excess from 2022				

Part XIII Private Operating Foundations (see instructions and Part VI-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2022, enter the date of the ruling . . . . . ▶

b Check box to indicate whether the organization is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2022	**(b)** 2021	**(c)** 2020	**(d)** 2019	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed					
b 85% (0.85) of line 2a					
c Qualifying distributions from Part XI, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part IX, line 6 for each year listed . .					
c "Support" alternative test—enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii). . . .					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000). (See section 507(d)(2).)

BARBARA VAN ANDEL GABY

RICHARD GABY

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ▶☑ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions

a The name, address, and telephone number or email address of the person to whom applications should be addressed:

b The form in which applications should be submitted and information and materials they should include:

c Any submission deadlines:

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

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*				
A BEACON OF HOPE 2750 OLD ALABAMA RD SUITE 150 JOHNS CREEK, GA 30022	N/A	PC	CHRISTIAN CHARITY	5,000
ACTON INSTITUTE 98 E FULTON STREET GRAND RAPIDS, MI 49503	N/A	PC	STUDY OF RELIGION AND LIBERTY	15,000
CITY OF REFUGE 1300 JOSEPH E BOONE BLVD NW ATLANTA, GA 30314	N/A	PC	COMMUNITY SUPPORT	585,000
COMPASSION INTERNATIONAL 12290 VOYAGER PARKWAY COLORADO SPRINGS, CO 80921	N/A	PC	CHRISTIAN HUMANITARIAN AID	23,169
GEORGIA CENTER FOR OPPORTUNITY 333 RESEARCH COURT SUITE 210 NORCROSS, GA 30092	N/A	PC	PUBLIC POLICY	250,000
GO TO NATIONS PO BOX 10305 JACKSONVILLE, FL 32247	N/A	PC	CHRISTIAN HUMANITARIAN AID	112,000
HUMAN COALITION PO BOX 5347 FRISCO, TX 75035	N/A	PC	HUMAN RIGHTS ORGANIZATION	250,000
KEY LIFE MINISTRIES PO BOX 945000 MAITLAND, FL 32794	N/A	PC	CHRISTIAN CHARITY	200,000
MANNA SCHOLARSHIP 3305 BRECKENRIDGE BLVD STE 116 DULUTH, GA 30096	N/A	PC	COMMUNITY SUPPORT	75,000
MOVING PICTURE INSTITUTE 375 GREENWICH STREET NEW YORK, NY 10013	N/A	PC	PUBLIC POLICY	30,000
NATIONAL ASSOCIATION OF SCHOLARS 420 MADISON AVENUE 7TH FLOOR NEW YORK, NY 10017	N/A	PC	PUBLIC POLICY	5,000
NETWORK OF ENLIGHTENED WOMEN 1360 EAST CAPITOL STREET NE WASHINGTON, DC 20003	N/A	PC	PUBLIC POLICY	15,000
ORPHAN HELPERS 727 J CLYDE MORRIS SUITE D NEWPORT NEWS, VA 23601	N/A	PC	CHRISTIAN CHARITY	75,000
PERIMETER CHURCH 9500 MEDLOCK BRIDGE ROAD DULUTH, GA 30097	N/A	PC	CHURCH	200,500
PIONEERS 10123 WILLIAM CAREY DRIVE ORLANDO, FL 32832	N/A	PC	CHRISTIAN HUMANITARIAN AID	12,000
ROMANIAN CHRISTIAN ENTERPRISES	N/A	PC	CHRISTIAN CHARITY	20,000

21058 UNISON ROAD MIDDLEBURG,VA 20117				
UBORA TZ INC 4575 WEBB BRIDGE ROAD 5487 ALPHARETTA,GA 30023	N/A	PC	CHRISTIAN HUMANITARIAN AID	125,099
VICTORIA'S FRIENDS INC 345 PEACHTREE INDUSTRIAL BLVD 1202 SUWANEE,GA 30024	N/A	PC	PREVENTION OF SEXUAL EXPLOITATION	57,000
ALLIANCE DEFENDING FREEDOM 15100 NORTH 90TH STREET SCOTTSDALE,AZ 85260	N/A	PC	PUBLIC POLICY	50,000
ASHBROOK CENTER 401 COLLEGE AVENUE ASHLAND,OH 44805	N/A	PC	PUBLIC POLICY	10,000
GOD'S WORLD PUBLICATION 12 ALL SOULS CRESCENT ASHEVILLE,NC 28803	N/A	PC	NEXT GENERATION	85,000
LAZOS INC 3606 DECATUR STREET DENVER,CO 80211	N/A	PC	NEXT GENERATION	75,000
RENOVATION CHURCH 1775 WATER PLACE UNIT 3 ATLANTA,GA 30339	N/A	PC	CHURCH	10,000
SAMARITAN'S PURSE PO BOX 3000 BOONE,NC 28607	N/A	PC	CHRISTIAN CHARITY	10,000
UNITED WORLD MISSION PO BOX 602002 CHARLOTTE,NC 28260	N/A	PC	NEXT GENERATION	12,000
NATIONAL CENTER OF SEXUAL EXPLOITAT 1201 F STREET NW SUITE 200 WASHINGTON,DC 20004	N/A	PC	PREVENTION OF SEXUAL EXPLOITATION	100,000
WOMEN FOR AFGHAN WOMEN 158-24 73RD AVE FRESH MEADOWS,NY 11366	N/A	PC	WOMENS CHARITY	10,000
ANGELS FOSTER FAMILY NETWORK 9295 FARNHAM STREET SUITE 200 SAN DIEGO,CA 92123	N/A	PC	COMMUNITY SUPPORT	10,000
ARBOR CIRCLE 1115 BALL AVENUE NE GRAND RAPIDS,MI 49505	N/A	PC	COMMUNITY SUPPORT	1,000
CHRISTIAN ENCOUNTERS MINISTRIES INC PO BOX 1022 GRASS VALLEY,CA 95945	N/A	PC	CHRISTIAN CHARITY	1,000
ETHIC'S PUBLIC POLICY CENTER 1730 M STREET NW SUITE 910 WASHINGTON,DC 20036	N/A	PC	PUBLIC POLICY	125,000
FAMILY LIFE 100 LAKE HART DRIVE ORLANDO,FL 32832	N/A	PC	CHRISTIAN CHARITY	200,000
FOUNDATION FOR CULTURAL REVIEW INC	N/A	PC	ANNIVERSARY GALA	25,000

900 BROADWAY NEW YORK,NY 10003				
FOUNDATION FOR INDV RIGHTS IN EDUCA 510 WALNUT STREET SUITE 1250 PHILADELPHIA,PA 19106	N/A	PC	CONSTITUTIONAL FREEDOM	20,000
GARY SINISE FOUNDATION PO BOX 40726 NASHVILLE,TN 37204	N/A	PC	VETERANS, FIRST RESPONDERS	10,000
HOPE COLLEGE 141 EAST 12TH STREET HOLLAND,MI 49423	N/A	PC	NEXT GENERATION	1,000
INTERNATIONAL COOPERATING MINISTRIE 1901 N ARMISTEAD AVENUE HAMPTON,VA 23666	N/A	PC	CHURCH PLANT	60,000
K9S FOR WARRIORS 114 CAMP K9 RD PONTE VEDRA,FL 32081	N/A	PC	VETERANS, FIRST RESPONDERS	10,000
MISSION TO THE WORLD PO BOX 744165 ATLANTA,GA 30374	N/A	PC	CHURCH	200,000
MOSAIC COMMUNITY CHURCH 7616 AURORA AVENUE N SEATTLE,WA 98103	N/A	PC	CHURCH	1,000
NOBLE RESEARCH INSTITUTE 2510 SAM NOBLE PARKWAY ARDMORE,OK 73401	N/A	PC	COMMUNITY SUPPORT	1,000
NORTH COAST CALVARY CHAPEL 1330 POINSETTIA LANE CARLSBAD,CA 92011	N/A	PC	CHURCH	20,000
OCSA 1010 NORTH MAIN STREET SANTA ANA,CA 92701	N/A	PC	EDUCATION	1,000
PRAGERU 15021 VENTURA BLVD SUITE 552 SHERMAN OAKS,CA 91403	N/A	PC	EDUCATION	25,000
READY WILLING WORKING 1451 PENNSYLVANIA AVENUE SE WASHINGTON,DC 20003	N/A	PC	POVERTY OUTREACH	1,000
THE WINGMAN FOUNDATION 2248 MERIDIAN BLVD SUITE H MINDEN,NV 89423	N/A	PC	VETERANS, FIRST RESPONDERS	10,000
TURNING POINT USA 4940 EAST BEVERLY ROAD PHOENIX,AZ 85044	N/A	PC	PUBLIC POLICY	25,000
VMI FOUNDATION INC PO BOX 932 LEXINGTON,VA 24450	N/A	PC	EDUCATION	1,000
OLD FRIENDS SENIOR DOG SANCTUARY 765 NONAVILLE ROAD MT JULIET,TN 37122	N/A	PC	COMMUNITY SUPPORT	500
Total . . . . . ▶ **3a**				3,165,268
b *Approved for future payment*				

Total . . . . . ▶ **3b**				

Part XV-A Analysis of Income-Producing Activities

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	1,451	
4 Dividends and interest from securities	901101	15	14	1,710,417	4,506
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	901101	-27	14	7,593,242	
9 Net income or (loss) from special events:					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a OTHER INVESTMENT INCOME	901101	7,096	14	49,418	
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)		7,084		9,354,528	4,506

13 **Total.** Add line 12, columns (b), (d), and (e) 13 9,366,118

(See worksheet in line 13 instructions to verify calculations.)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XV-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions.)
3e	The entire amount ($4,506) is for interest earned on state and local bonds that is excluded from tax under IRC Sec. 103.

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

		Yes	No
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	1a(1)		No
(2) Other assets	1a(2)		No
b Other transactions:			
(1) Sales of assets to a noncharitable exempt organization	1b(1)		No
(2) Purchases of assets from a noncharitable exempt organization	1b(2)		No
(3) Rental of facilities, equipment, or other assets	1b(3)		No
(4) Reimbursement arrangements	1b(4)		No
(5) Loans or loan guarantees	1b(5)		No
(6) Performance of services or membership or fundraising solicitations	1b(6)		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		No

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.

(a) Line No.	**(b)** Amount involved	**(c)** Name of noncharitable exempt organization	**(d)** Description of transfers, transactions, and sharing arrangements

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

Sign Here

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.

▶ Signature of officer or trustee — Date 2023-11-15 — ▶ Title

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ▶☐	PTIN
MICHAEL A SUDDUTH				P00274150
Firm's name ▶ Bridges & Dunn-Rankin LLP				Firm's EIN ▶58-2085823
Firm's address ▶ 400 Galleria Parkway Suite 1050 Atlanta, GA 30339				Phone no. (770) 563-8888

Additional Data

Return to Form

Software ID: 22015553
Software Version: 2022v5.0

Form 990PF - Special Condition Description:

Special Condition Description

TY 2022 IRS 990 e-File Render

Name: RICHARD & BARBARA GABY FOUNDATION

EIN: 20-2110682

Software ID: 22015553

Software Version: 2022v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BRIDGES & DUNN-RANKIN	36,603	9,151	0	0

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2022 IRS 990 e-File Render

Name: RICHARD & BARBARA GABY FOUNDATION

EIN: 20-2110682

Software ID: 22015553

Software Version: 2022v5.0

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
STCL FROM K-1'S - UBTI	2022-01	Purchase	2022-12			30	Cost		-30	
LTCG FROM K-1'S - UBTI	2015-01	Purchase	2022-12		3		Cost		3	

TY 2022 IRS 990 e-File Render

Name: RICHARD & BARBARA GABY FOUNDATION
EIN: 20-2110682
Software ID: 22015553
Software Version: 2022v5.0

Name of Bond	End of Year Book Value	End of Year Fair Market Value
INGERSOLL RAND CO 6.443 DUE 11-15-2027	347,918	327,421
SOUTHWEST AIRLS CO 7.375% DUE 03-01-2027	218,561	212,729
BANC 1 CORP 7.75 DEB DUE 07-15-2025	111,594	106,996
COX COMMUNICATIONS 7.625% DUE 06-15-2025	289,899	285,481
UNUM GROUP 3.875% DUE 11-05-2025	151,230	143,364
MANULIFE FINL CORP 4.061% DUE 02-24-2023	201,803	182,358
MIDLAND BK PLC 7.65% DUE 05-01-2025	100,000	103,489
ANGEL OAKS FDS TR MULTI STRATEGY INCOME	3,529,852	2,766,922
GOLDMAN SACHS GROUP INC SR NT FLTG VAR	99,956	100,050
ARTISAN PARTNERS FDS INC HIGH INCOME	2,310,495	1,931,261
BAC CAP TR XIII PFD HYBRID INC TERM	93,063	76,532
BANCORPSOUTH BK TUPELO MISS CORP	101,481	93,269
FLOWERS FOODS INC 3.5% DUE 10-01-2026	101,637	93,724
HCA INC 5.25% DUE 06-15-2026	103,796	98,835
MCCORMICK & CO INC 3.15% 08-15-2024	99,612	96,852
TRUIST FINL CORP 5.05% DUE 12/31/2099	151,585	148,425
UNITED AIRL INC 2019-2A PASS THRU	87,222	70,608
WEYERHAEUSER CO DEB 7.375 DUE 03-15-2032	263,163	221,813
BELLSOUTH TELECOMMUNICATIONS INC 6.375	116,014	103,028
BOEING CO 1.875% DUE 06-15-2023	99,392	98,480
EXPRESS SCRIPTS 3.4% DUE 03-01-2027	156,173	139,204
SYSCO CORP 3.3% DUE 07-15-2026	204,498	188,886
WELLS FARGO FIN 4.5% DUE 10-30-2028	166,481	138,346
SHELL INTL FIN B V 2.375% DUE 11-07-2029	153,255	130,029
AMERICAN EXPRESS CO 3.55% 12-31-2049	201,188	164,300
BAC CAPITAL TRUST XIV PFD HYBRID INCOME	199,684	153,064
BROADCOM INC 3.15% DUE 11-15-2025	157,618	142,206
CARDINAL HLTH INC 3.41% DUE 06-15-2027	108,247	93,625
CATERPILLAR FINL 2.4% DUE 09-08-2026	156,303	138,637
E TRADE FINL CORP 3.8% DUE 08-24-2027	166,876	141,464
ENERGY TRANSFER 4.05% DUE 03-15-2025	158,774	145,409
FIRST HORIZON BK MEMPHIS TENN	238,118	194,384
LEGGETT & PLATT FIXED 3.5%	106,256	91,749
MARRIOTT INTL INC NEW 5.75%	110,050	100,934
MPT OPER FIXED 5% DUE 10-15-2027	209,995	168,106
ONE GAS INC 3.61% DUE 02-01-2024	103,178	98,235
PNC BK N A PITTSBURGH PA MEDIUM TERM	104,972	84,582
PPG INDUSTRIES 1.2% DUE 03-15-2026	99,613	88,739
PVH CORP 4.625%	108,429	96,638
QUALCOMM INC NT 1.3% 05-20-2028	149,985	127,149
QUEST DIAGNOSTICS 3.45% DUE 06-01-2026	106,252	95,541

Name of Bond	End of Year Book Value	End of Year Fair Market Value
SVB FINL GROUP ST NT 2.1% 05-15-2028	200,203	165,664
SYNOVUS FINL CORP 5.9% 02-07-2029	106,558	97,940
WESTERN DIG CORP 4.75% DUE 02-15-2026	161,993	141,255
BK MONTREAL 3.3% 02-05-2024	150,500	147,232
AMSOUTH 6.75% DUE 11-01-2025	150,000	155,231
AT&T INC 6.625% DUE 05-15-2029	206,575	211,220
BURLINGTON NORTHN SANTA FE 3.75	246,513	246,067
CBS CORP 4% DUE 01-15-2026	146,366	143,841
EOG RES INC 4.15% DUE 01-15-2026	102,736	98,147
EXPEDIA INC DEL 5% DUE 02-15-2026	106,661	98,784
GEORGIA PAC CORP 7.75% DUE 11-15-2029	223,117	227,502
GEORGIA PAC CORP 8% DUE 01-15-2024	105,748	103,022
JPMORGAN CHASE & CO 3.782% DUE 02-01-28	183,106	187,117
L3HARRIS TECHNOLOGIES INC 3.95%	196,054	196,828
MCKESSON CORP NEW 3.796% DUE 03-15-2024	151,080	147,485
ORACLE CORP 3.4% DUE 07-08-2024	101,847	97,507
PHILLIPS 66 3.85% DUE 04-09-2025	148,506	146,453
PNC FINL SVCS 3.9% DUE 04-29-2024	101,187	98,810
REPUBLIC SVCS INC FIXED 3.375% 11-15-27	156,990	139,986
SYNOVUS FINL CORP RT 5.2% DUE 08-11-2025	50,227	49,366
SYS ENERGY RES INC 4.1 DUE 04-01-2023	150,268	149,708
WELLS FARGO & CO VAR RT 6% DUE 10-28-25	150,000	151,100
PALMER SQUARE OPPORTUNISTIC INCOME FD	1,500,000	1,421,237

TY 2022 IRS 990 e-File Render

Name:	RICHARD & BARBARA GABY FOUNDATION
EIN:	20-2110682
Software ID:	22015553
Software Version:	2022v5.0
US Government Securities - End of Year Book Value:	410,648
US Government Securities - End of Year Fair Market Value:	405,993
State & Local Government Securities - End of Year Book Value:	1,886,256
State & Local Government Securities - End of Year Fair Market Value:	1,748,397

TY 2022 IRS 990 e-File Render

Name: RICHARD & BARBARA GABY FOUNDATION
EIN: 20-2110682
Software ID: 22015553
Software Version: 2022v5.0

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
ISHARES TR RUSSELL 1000 ETF	AT COST	9,477,171	10,717,994
VANGUARD INSTITUTIONAL INDEX FUND	AT COST	9,168,968	11,092,340
PVTPL SANDANDER REVOLVING AUTO LOAN SER	AT COST	104,820	92,885
FCM INTERNATIONAL, LLC	AT COST	6,785,646	8,798,233
FCM REAL ESTATE II, LLC	AT COST	89,781	87,402
FCM SMALL CAP, LLC	AT COST	7,118,403	7,250,118
FCM PRIVATE EQUITY III, LLC	AT COST	239,493	759,819
AETHER REAL ASSETS I, L.P.	AT COST	2,876	27,260
METROPOLITAN REAL ESTATE PARTNERS VII	AT COST	30,346	26,606
AETHER REAL ASSETS II, L.P.	AT COST	72,064	57,096
VENTURE INVESTMENT ASSOCIATES VII LP	AT COST	310,266	836,518
FCM EMERGING MARKETS, LLC	AT COST	2,312,601	2,733,747
PINE RIVER INCOME LTD CL A SER 71	AT COST	9,800	3,928
STONE REVERSE SPLIT STONE 3P1	AT COST	18,513	14,440
ADABELLE CAPITAL II, LTD	AT COST	6,773,994	8,697,425
FCM ALTERNATIVE II, LLC	AT COST	12,593,169	12,597,519

TY 2022 IRS 990 e-File Render

Name: RICHARD & BARBARA GABY FOUNDATION

EIN: 20-2110682

Software ID: 22015553

Software Version: 2022v5.0

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
INTEREST RECEIVABLE	125,428	159,616	159,616
prepaid EXPENSE (FIT)		68,099	68,099

TY 2022 IRS 990 e-File Render

Name: RICHARD & BARBARA GABY FOUNDATION

EIN: 20-2110682

Software ID: 22015553

Software Version: 2022v5.0

Description	Amount
2022 & PRIOR: ADABELLE REDEMPTIONS C/O BASIS FOUNDATIONS	13,164,874
NON-DEDUCTIBLE EXPENSES	2,372

TY 2022 IRS 990 e-File Render

Name: RICHARD & BARBARA GABY FOUNDATION

EIN: 20-2110682

Software ID: 22015553

Software Version: 2022v5.0

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT INTEREST EXPENSE	254	249		
MISCELLANEOUS EXPENSES	1,275	1,275		

TY 2022 IRS 990 e-File Render

Name: RICHARD & BARBARA GABY FOUNDATION

EIN: 20-2110682

Software ID: 22015553

Software Version: 2022v5.0

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
OTHER INVESTMENT INCOME	56,514	49,418	

TY 2022 IRS 990 e-File Render

Name: RICHARD & BARBARA GABY FOUNDATION

EIN: 20-2110682

Software ID: 22015553

Software Version: 2022v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT MANAGEMENT FEES	250,186	250,186	0	0

TY 2022 IRS 990 e-File Render

Name: RICHARD & BARBARA GABY FOUNDATION

EIN: 20-2110682

Software ID: 22015553

Software Version: 2022v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL TAX EXPENSE	149,609			
FOREIGN TAX PAID	31,191	31,191		