

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.

For calendar year 2023, or tax year beginning 01-01-2023, and ending 12-31-2023

Name of foundation: RICHARD & BARBARA GABY FOUNDATION. A Employer identification number: 20-2110682. B Telephone number: (770) 232-9745. C If exemption application is pending, check here. D 1. Foreign organizations, check here. D 2. Foreign organizations meeting the 85% test, check here and attach computation. E If private foundation status was terminated under section 507(b)(1)(A), check here. F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here. H Check type of organization: Section 501(c)(3) exempt private foundation. I Fair market value of all assets at end of year: \$93,495,486. J Accounting method: Accrual.

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).)

Table with 5 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes (cash basis only). Rows include: 1 Contributions, gifts, grants, etc., received; 2 Check if the foundation is not required to attach Sch. B; 3 Interest on savings and temporary cash investments; 4 Dividends and interest from securities; 5a Gross rents; b Net rental income or (loss); 6a Net gain or (loss) from sale of assets not on line 10; b Gross sales price for all assets on line 6a; 7 Capital gain net income; 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); 11 Other income; 12 Total. Add lines 1 through 11; 13 Compensation of officers, directors, trustees, etc.; 14 Other employee salaries and wages; 15 Pension plans, employee benefits; 16a Legal fees; b Accounting fees; c Other professional fees; 17 Interest; 18 Taxes; 19 Depreciation and depletion; 20 Occupancy; 21 Travel, conferences, and meetings; 22 Printing and publications; 23 Other expenses; 24 Total operating and administrative expenses; 25 Contributions, gifts, grants paid; 26 Total expenses and disbursements; 27 Subtract line 26 from line 12; a Excess of revenue over expenses and disbursements; b Net investment income; c Adjusted net income.

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	8,468,720	8,729,311	8,729,311
	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)	2,296,904	2,321,474	2,248,877
	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate bonds (attach schedule)	16,540,453	14,357,489	13,720,296
	11	Investments—land, buildings, and equipment: basis ▶ _____ Less: accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	55,107,911	52,542,279	68,591,974
	14	Land, buildings, and equipment: basis ▶ _____ Less: accumulated depreciation (attach schedule) ▶ _____			
15	Other assets (describe ▶ _____)	227,715	205,028	205,028	
16	Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	82,641,703	78,155,581	93,495,486	
Liabilities	17	Accounts payable and accrued expenses	40,366	17,608	
	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).	40,366	17,608	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here <input type="checkbox"/> 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 <input checked="" type="checkbox"/> 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	82,601,337	78,137,973	
29	Total net assets or fund balances (see instructions)	82,601,337	78,137,973		
30	Total liabilities and net assets/fund balances (see instructions)	82,641,703	78,155,581		

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	82,601,337
2	Enter amount from Part I, line 27a	2	52,633
3	Other increases not included in line 2 (itemize) ▶ _____	3	
4	Add lines 1, 2, and 3	4	82,653,970
5	Decreases not included in line 2 (itemize) ▶ _____	5	4,515,997
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29.	6	78,137,973

Part IV Capital Gains and Losses for Tax on Investment Income

Table with 4 columns: (a) List and describe the kind(s) of property sold, (b) How acquired, (c) Date acquired, (d) Date sold. Rows include publicly traded securities and fixed income.

Table with 4 columns: (e) Gross sales price, (f) Depreciation allowed, (g) Cost or other basis plus expense of sale, (h) Gain or (loss) plus (f) minus (g). Rows a-e show sales prices and gains/losses.

Table with 4 columns: (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), (l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col.(h)).

Summary rows for capital gain net income (line 2) and net short-term capital gain or loss (line 3).

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

Table for excise tax calculation with 11 rows. Includes exemptions (line 1), tax under section 511 (line 2), tax based on investment income (line 5), and total tax due (line 9).

Part VI-A Statements Regarding Activities

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?
b 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.
c Did the foundation file Form 1120-POL for this year?
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.
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?
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?
b 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 General Instruction T.
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?
7 Did the foundation have at least \$5,000 in assets at any time during the year?
8a Enter the states to which the foundation reports or with which it is registered (see instructions)
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?
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 2023 or the taxable year beginning in 2023?
10 Did any persons become substantial contributors during the tax year?
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)?
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges?
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address

Table with 3 columns: Question ID, Yes, No. Rows 1a-13.

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 2023, 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

Table with 3 columns: Question ID, Yes, No. Rows 16.

Part VI-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.

- 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?
 - (2)** Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?
 - (3)** Furnish goods, services, or facilities to (or accept them from) a disqualified person?
 - (4)** Pay compensation to, or pay or reimburse the expenses of, a disqualified person?
 - (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)?
 - (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.)
- 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
- 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 2023?
- 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 2023, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2023?
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.)
 - 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?
- b** If "Yes," did it have excess business holdings in 2023 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 2023.)
- 4a** Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?
- 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 2023?

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

Part VI-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:
 - (1)** Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?
 - (2)** Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?
 - (3)** Provide a grant to an individual for travel, study, or other similar purposes?
 - (4)** Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions
 - (5)** Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?
- 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
- 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?
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?
- b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?
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?
- b** If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction?
- 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?

	Yes	No
5a(1)		No
5a(2)		No
5a(3)		No
5a(4)		No
5a(5)		No
5b		
5d		
6a		No
6b		No
7a		No
7b		
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	20,759	

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	54,554

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	82,096,494
b	Average of monthly cash balances.	1b	8,527,579
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	90,624,073
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	90,624,073
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions).	4	1,359,361
5	Net value of noncharitable-use assets. Subtract line 4 from line 3.	5	89,264,712
6	Minimum investment return. Enter 5% (0.05) of line 5.	6	4,463,236

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	4,463,236
2a	Tax on investment income for 2022 from Part V, line 5.	2a	93,691
b	Income tax for 2022. (This does not include the tax from Part V.).	2b	
c	Add lines 2a and 2b.	2c	93,691
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	4,369,545
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	4,369,545
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	4,369,545

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	6,029,084
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	6,029,084

Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2022	(c) 2022	(d) 2023
1 Distributable amount for 2023 from Part X, line 7				4,369,545
2 Undistributed income, if any, as of the end of 2022:				
a Enter amount for 2022 only.				
b Total for prior years: 20 ____, 20 ____, 20 ____				
3 Excess distributions carryover, if any, to 2022:				
a From 2018. 3,457,661				
b From 2019.				
c From 2020. 3,208,150				
d From 2021.				
e From 2022.				
f Total of lines 3a through e	6,665,811			
4 Qualifying distributions for 2023 from Part XI, line 4: ▶ \$ <u>6,029,084</u>				
a Applied to 2022, 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 2023 distributable amount				4,369,545
e Remaining amount distributed out of corpus	1,659,539			
5 Excess distributions carryover applied to 2023. (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	8,325,350			
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 2022. Subtract line 4a from line 2a. Taxable amount—see instructions				
f Undistributed income for 2023. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2024				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 2018 not applied on line 5 or line 7 (see instructions)	3,457,661			
9 Excess distributions carryover to 2024. Subtract lines 7 and 8 from line 6a	4,867,689			
10 Analysis of line 9:				
a Excess from 2019				
b Excess from 2020 3,208,150				
c Excess from 2021.				
d Excess from 2022				
e Excess from 2023 1,659,539				

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

Table with 5 columns: (a) 2023, (b) 2022, (c) 2021, (d) 2020, (e) Total. Rows include: 1a Ruling date, 1b Check box for section 4942(j)(3) or 4942(j)(5), 2a-2e Qualifying distributions, 3 Alternative tests (Assets, Endowment, Support).

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

Recipient	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
Name and address (home or business)				
a <i>Paid during the year</i> ACTON INSTITUTE 98 E FULTON STREET GRAND RAPIDS, MI 49503	N/A	P C	STUDY OF RELIGION AND LIBERTY	15,000
CITY OF REFUGE 1300 JOSEPH E BOONE BLVD NW ATLANTA, GA 30314	N/A	P C	COMMUNITY SUPPORT	585,000
COMPASSION INTERNATIONAL 12290 VOYAGER PARKWAY COLORADO SPRINGS, CO 80921	N/A	P C	CHRISTIAN HUMANITARIAN AID	24,424
GEORGIA CENTER FOR OPPORTUNITY 5051 PEACHTREE CORNERS CIR STE 200 NORCROSS, GA 30092	N/A	P C	PUBLIC POLICY	400,000
GO TO NATIONS PO BOX 10305 JACKSONVILLE, FL 32247	N/A	P C	CHRISTIAN HUMANITARIAN AID	30,000
HUMAN COALITION PO BOX 5347 FRISCO, TX 75035	N/A	P C	HUMAN RIGHTS ORGANIZATION	250,000
KEY LIFE MINISTRIES PO BOX 945000 MAITLAND, FL 32794	N/A	P C	CHRISTIAN CHARITY	100,000
MANNA SCHOLARSHIP 3305 BRECKENRIDGE BLVD STE 116 DULUTH, GA 30096	N/A	P C	COMMUNITY SUPPORT	75,000
MOVING PICTURE INSTITUTE 375 GREENWICH STREET NEW YORK, NY 10013	N/A	P C	PUBLIC POLICY	30,000
NETWORK OF ENLIGHTENED WOMEN 1360 EAST CAPITOL STREET NE WASHINGTON, DC 20003	N/A	P C	PUBLIC POLICY	17,500
ORPHAN HELPERS 727 J CLYDE MORRIS SUITE D NEWPORT NEWS, VA 23601	N/A	P C	CHRISTIAN CHARITY	75,000
PERIMETER CHURCH 9500 MEDLOCK BRIDGE ROAD DULUTH, GA 30097	N/A	P C	CHURCH	1,533,000
PIONEERS 10123 WILLIAM CAREY DRIVE ORLANDO, FL 32832	N/A	P C	CHRISTIAN HUMANITARIAN AID	12,000
ROMANIAN CHRISTIAN ENTERPRISES 1558 FOREST VILLA LANE MCLEAN, VA 22101	N/A	P C	CHRISTIAN CHARITY	20,000
UBORA TZ INC 4575 WEBB BRIDGE ROAD 5487 ALPHARETTA, GA 30023	N/A	P C	CHRISTIAN HUMANITARIAN AID	9,742
ALLIANCE DEFENDING FREEDOM	N/A	P C	PUBLIC POLICY	250,000

15100 NORTH 90TH STREET SCOTTSDALE,AZ 85260				
ASHBROOK CENTER	N/A	P C	PUBLIC POLICY	10,000
401 COLLEGE AVENUE ASHLAND,OH 44805				
GOD'S WORLD PUBLICATION	N/A	P C	NEXT GENERATION	45,000
PO BOX 20002 ASHEVILLE,NC 28803				
LAZOS INC	N/A	P C	NEXT GENERATION	75,000
3606 DECATUR STREET DENVER,CO 80211				
UNITED WORLD MISSION	N/A	P C	NEXT GENERATION	12,000
PO BOX 602002 CHARLOTTE,NC 28260				
NATIONAL CENTER OF SEXUAL EXPLOITAT	N/A	P C	PREVENTION OF SEXUAL EXPLOITATION	100,000
1201 F STREET NW SUITE 200 WASHINGTON,DC 20004				
ETHIC'S PUBLIC POLICY CENTER	N/A	P C	PUBLIC POLICY	200,000
1730 M STREET NW SUITE 910 WASHINGTON,DC 20036				
FAMILY LIFE	N/A	P C	CHRISTIAN CHARITY	200,000
100 LAKE HART DRIVE ORLANDO,FL 32832				
INTERNATIONAL COOPERATING MINISTRIE	N/A	P C	CHURCH PLANT	60,000
99 OLD OYSTER POINT RD NEWPORT NEWS,V A 23602				
OCSA	N/A	P C	EDUCATION	2,500
1010 NORTH MAIN STREET SANTA ANA,CA 92701				
PRAGERU	N/A	P C	EDUCATION	25,000
15021 VENTURA BLVD SUITE 552 SHERMAN OAKS,CA 91403				
CALIFORNIA ACADEMY OF SCIENCES	N/A	P C	EDUCATION	1,000
55 MUSIC CONCOURSE DRIVE SAN FRANCISCO,CA 94118				
CATHOLIC CHARITIES	N/A	P C	COMMUNITY SUPPORT	1,000
721 N LASALLE CHICAGO,IL 60654				
CHRISTIAN LEADERS INSTITUTE	N/A	P C	CHRISTIAN CHARITY	100,000
17771 WEST SPRING LAKE RD SPRING LAKE,MI 49456				
CORBELL ELEMENTARY PTA	N/A	P C	COMMUNITY SUPPORT	350
11095 MONARCH DR FRISCO,TX 75033				
COVENANT HOUSE GEORGIA	N/A	P C	SHELTER	1,000
PO BOX 94465 ATLANTA,GA 30377				
HERITAGE FOUNDATION	N/A	P C	PUBLIC POLICY	1,000,000
214 MASSACHUSETTS AVE NE WASHINGTON,DC 20002				
INSTEP INTERNATIONAL INC	N/A	P C	CHRISTIAN CHARITY	10,000

4725 PEACHTREE CORNERS CIR STE 300 PEACHTREE CORNERS,GA 30092				
METRO ATLANTA COLLECTIVE	N/A	P C	CHURCH	80,000
2059 LAVISTA RD NE ATLANTA,GA 30329				
NEW CITY CHURCH	N/A	P C	CHURCH	125,000
166 BUFORD DRIVE LAWRENCEVILLE,GA 30046				
NORTHSIDE HOSPITAL FOUNDATION	N/A	P C	COMMUNITY SUPPORT	500
3400-C OLD MILTON PKWY STE 170 ALPHARETTA,GA 30005				
PATHWAYS 2 LIFE	N/A	P C	CRISIS INTERVENTION	75,000
4720 PEACHTREE IND BLVD STE 201 BERKELEY LAKE,GA 30071				
RAM VETERANS FOUNDATION	N/A	P C	VETERANS	20,000
4211 DULLES CORNER PKWY STE 625 HERNDON,VA 20171				
STATE POLICY NETWORK	N/A	P C	PUBLIC POLICY	50,000
1655 NORTH FORT MYER DR STE 360 ARLINGTON,VA 22209				
THE FUND FOR AMERICAN STUDIES	N/A	P C	PUBLIC POLICY	5,000
1706 NEW HAMPSHIRE AVE NW WASHINGTON,DC 20009				
THE MOTHER'S ADVOCACY PROJECT	N/A	P C	COMMUNITY SUPPORT	100,000
PO BOX 88340 ATLANTA,GA 30356				
UPPER 90	N/A	P C	CHILDRENS RETREATS	4,022
2333 BANCROFT WAY BUFORD,GA 30518				
YOUNG AMERICAS FOUNDATION	N/A	P C	YOUTH ORGANIZATION	300,000
11480 COMMERCE PARK DR 6TH FLOOR RESTON,VA 20191				
VIA SCH K-1 FEIN 27-3259742	N/A	P C	MISCELLANEOUS CHARITABLE CONTRIBUTION REFLECTED ON A SCHEDULE K-1 RECEIVED FROM AN LP THE FOUNDATION HAS INVESTED IN (FEIN: 27- 3259742)	46
88 MAIN STREET PEAPACK,NJ 07977				
Total			3a	6,029,084

b *Approved for future payment*

Part XV-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

- 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
4 Dividends and interest from securities
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
9 Net income or (loss) from special events:
10 Gross profit or (loss) from sales of inventory
11 Other revenue:
a OTHER INVESTMENT INCOME
b
c
d
e

Table with 5 columns: (a) Business code, (b) Amount, (c) Exclusion code, (d) Amount, (e) Related or exempt function income. Includes rows for interest on savings (1,937), dividends (2,184,582), gain on sales (4,778,759), and subtotal (7,142,186).

13 Total. Add line 12, columns (b), (d), and (e). (See worksheet in line 13 instructions to verify calculations.)

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

Table with 2 columns: 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.

Additional Data

[Return to Form](#)

Software ID: 23017517

Software Version: 2023v6.0

Form 990PF - Special Condition Description:

Special Condition Description

TY 2023 IRS 990 e-File Render

Name: RICHARD & BARBARA GABY FOUNDATION

EIN: 20-2110682

Software ID: 23017517

Software Version: 2023v6.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BRIDGES & DUNN-RANKIN	27,883	6,971	0	0

TY 2023 IRS 990 e-File Render

Name: RICHARD & BARBARA GABY FOUNDATION

EIN: 20-2110682

Software ID: 23017517

Software Version: 2023v6.0

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	330,816
SOUTHWEST AIRLS CO 7.375% DUE 03-01-2027	215,045	210,842
BANC 1 CORP 7.75 DEB DUE 07-15-2025	107,868	104,074
COX COMMUNICATIONS 7.625% DUE 06-15-2025	283,771	281,084
UNUM GROUP 3.875% DUE 11-05-2025	150,835	145,644
MANULIFE FINL CORP 4.061% DUE 02-24-2023	201,643	188,409
MIDLAND BK PLC 7.65% DUE 05-01-2025	100,000	101,888
ANGEL OAKS FDS TR MULTI STRATEGY INCOME		
GOLDMAN SACHS GROUP INC SR NT FLTG VAR		
ARTISAN PARTNERS FDS INC HIGH INCOME	2,310,495	2,073,637
BAC CAP TR XIII PFD HYBRID INC TERM	93,063	77,576
BANCORPSOUTH BK TUPELO MISS CORP	101,293	93,061
FLOWERS FOODS INC 3.5% DUE 10-01-2026	101,246	95,937
HCA INC 5.25% DUE 06-15-2026	102,766	100,378
MCCORMICK & CO INC 3.15% 08-15-2024	99,612	98,418
TRUIST FINL CORP 5.05% DUE 12/31/2099	151,585	149,318
UNITED AIRL INC 2019-2A PASS THRU 2.9%	82,141	72,096
WEYERHAEUSER CO DEB 7.375 DUE 03-15-2032	257,438	232,437
BELLSOUTH TELECOMMUNICATIONS INC 6.375	113,305	103,511
BOEING CO 1.875% DUE 06-15-2023		
EXPRESS SCRIPTS 3.4% DUE 03-01-2027	154,859	141,722
SYSCO CORP 3.3% DUE 07-15-2026	203,418	193,131
WELLS FARGO FIN 4.5% DUE 10-30-2028	163,903	142,040
SHELL INTL FIN B V 2.375% DUE 11-07-2029	152,818	135,106
AMERICAN EXPRESS CO 3.55% 12-31-2049	201,161	171,460
BAC CAPITAL TRUST XIV PFD HYBRID INCOME	199,684	162,000
BROADCOM INC 3.15% DUE 11-15-2025	155,114	145,347
CARDINAL HLTH INC 3.41% DUE 06-15-2027	106,462	96,022
CATERPILLAR FINL 2.4% DUE 09-08-2026	154,758	142,286
E TRADE FINL CORP 3.8% DUE 08-24-2027		
ENERGY TRANSFER 4.05% DUE 03-15-2025	155,308	147,579
FIRST HORIZON BK MEMPHIS TENN	233,499	188,667
LEGGETT & PLATT FIXED 3.5%	105,058	94,387
MARRIOTT INTL INC NEW 5.75%	106,079	100,597
MPT OPER FIXED 5% DUE 10-15-2027	208,147	163,364
ONE GAS INC 3.61% DUE 02-01-2024	101,067	99,811
PNC BK N A PITTSBURGH PA MEDIUM TERM	104,303	87,773
PPG INDUSTRIES 1.2% DUE 03-15-2026	99,613	92,463
PVH CORP 4.625%	105,667	98,107
QUALCOMM INC NT 1.3% 05-20-2028	149,985	132,873
QUEST DIAGNOSTICS 3.45% DUE 06-01-2026	104,501	97,273

Name of Bond	End of Year Book Value	End of Year Fair Market Value
SVB FINL GROUP ST NT 2.1% 05-15-2028		
SYNOVUS FINL CORP 5.9% 02-07-2029	105,674	93,791
WESTERN DIG CORP 4.75% DUE 02-15-2026	158,666	147,213
BK MONTREAL 3.3% 02-05-2024	150,169	149,577
AMSOUTH 6.75% DUE 11-01-2025	150,000	152,334
AT&T INC 6.625% DUE 05-15-2029	205,720	213,685
BURLINGTON NORTHN SANTA FE 3.75	246,513	248,780
CBS CORP 4% DUE 01-15-2026	146,365	146,315
EOG RES INC 4.15% DUE 01-15-2026	101,986	99,093
EXPEDIA INC DEL 5% DUE 02-15-2026	104,827	99,922
GEORGIA PAC CORP 7.75% DUE 11-15-2029	220,347	230,958
GEORGIA PAC CORP 8% DUE 01-15-2024		
JPMORGAN CHASE & CO 3.782% DUE 02-01-28	183,106	193,324
L3HARRIS TECHNOLOGIES INC 3.95%	196,054	198,509
MCKESSON CORP NEW 3.796% DUE 03-15-2024	150,366	149,438
ORACLE CORP 3.4% DUE 07-08-2024	100,935	98,827
PHILLIPS 66 3.85% DUE 04-09-2025	148,506	147,585
PNC FINL SVCS 3.9% DUE 04-29-2024	100,402	99,417
REPUBLIC SVCS INC FIXED 3.375% 11-15-27	155,657	144,167
SYNOVUS FINL CORP RT 5.2% DUE 08-11-2025	50,159	49,185
SYS ENERGY RES INC 4.1 DUE 04-01-2023		
WELLS FARGO & CO VAR RT 6% DUE 10-28-25	150,000	150,514
PALMER SQUARE OPPORTUNISTIC INCOME FD	1,500,000	1,534,131
BANK NOVA SCOTIA B C 5.35% 12-07-2026	149,880	152,593
AMERICAN EXPRESS CO 6.489% 10-30-2031	102,416	108,600
AUTOZONE INC FIXED 3.625% DUE 04-15-2025	97,107	98,202
CITIGROUP INC MEDIUM TERM SR NTS BOOK EN	200,000	198,947
DOLLAR GENERAL CORP 5.2% DUE 07-05-2028	99,570	101,435
DUKE ENERGY 2.95% DUE 12-01-2026	94,945	96,491
ENTERGY LA LLC 2.4% DUE 10-01-2026	160,582	163,909
EQUIFAX INC FIXED 5.1% DUE 12-15-2027	99,321	101,004
EQUIFAX INC 3.25% DUE 06-01-2026	93,600	95,480
ESTEE LAUDER COMPANIES INC 4.375%	145,092	149,649
FORTUNE BRANDS 4% DUE 06-15-2025	97,035	98,274
GENUINE PARTS CO 1.75% 02-01-2025	142,242	144,051
GOLDMAN SACHS GROUP INC 6% 11-30-2028	100,000	98,452
HUBELL INC FIXED 3.15% DUE 08-15-2027	139,707	141,771
PACIFICORP 3.35% DUE 07-01-2025	143,052	145,948
SOUTHN CAL GAS CO 2.6% DUE 06-15-2026	93,845	95,428
SOUTHWESTERN ELEC PWR CO 2.75%	92,099	94,081
TAMPA ELEC CO 3.875% DUE 07-12-2024	196,116	198,082

TY 2023 IRS 990 e-File Render

Name: RICHARD & BARBARA GABY FOUNDATION

EIN: 20-2110682

Software ID: 23017517

Software Version: 2023v6.0

**US Government Securities - End of
Year Book Value:**

692,321

**US Government Securities - End of
Year Fair Market Value:**

699,372

**State & Local Government
Securities - End of Year Book
Value:**

1,629,153

**State & Local Government
Securities - End of Year Fair
Market Value:**

1,549,505

TY 2023 IRS 990 e-File Render**Name:** RICHARD & BARBARA GABY FOUNDATION**EIN:** 20-2110682**Software ID:** 23017517**Software Version:** 2023v6.0

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
ISHARES TR RUSSELL 1000 ETF	AT COST	10,477,523	14,539,695
VANGUARD INSTITUTIONAL INDEX FUND	AT COST	9,430,033	13,662,719
PVTPL SANDANDER REVOLVING AUTO LOAN SER	AT COST	104,340	96,799
FCM INTERNATIONAL, LLC	AT COST	8,093,304	11,111,656
FCM REAL ESTATE II, LLC	AT COST	94,811	59,430
FCM SMALL CAP, LLC	AT COST	7,357,350	8,544,973
FCM PRIVATE EQUITY III, LLC	AT COST	179,393	1,320,180
AETHER REAL ASSETS I, L.P.	AT COST		
METROPOLITAN REAL ESTATE PARTNERS VII	AT COST	28,557	19,833
AETHER REAL ASSETS II, L.P.	AT COST	60,640	46,689
VENTURE INVESTMENT ASSOCIATES VII LP	AT COST	279,819	664,640
FCM EMERGING MARKETS, LLC	AT COST	4,339,333	4,917,608
PINE RIVER INCOME LTD CL A SER 71	AT COST		
STONE REVERSE SPLIT STONE 3P1	AT COST		
ADABELLE CAPITAL II, LTD	AT COST	2,257,997	3,183,360
FCM ALTERNATIVE II, LLC	AT COST	9,839,179	10,424,392

TY 2023 IRS 990 e-File Render

Name: RICHARD & BARBARA GABY FOUNDATION

EIN: 20-2110682

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Software Version: 2023v6.0

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
INTEREST RECEIVABLE	159,616	172,019	172,019
prepaid EXPENSE (FIT)	68,099	33,009	33,009

TY 2023 IRS 990 e-File Render

Name: RICHARD & BARBARA GABY FOUNDATION

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Software Version: 2023v6.0

Description	Amount
ADABELLE REDEMPTIONS C/O BASIS FOUNDATIONS	4,515,997

TY 2023 IRS 990 e-File Render

Name: RICHARD & BARBARA GABY FOUNDATION

EIN: 20-2110682

Software ID: 23017517

Software Version: 2023v6.0

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT INTEREST EXPENSE	412	412		
MISCELLANEOUS EXPENSES	1,644	1,644		
NONDEDUCTIBLE EXPS FROM K-1'S	1,213			

TY 2023 IRS 990 e-File Render

Name: RICHARD & BARBARA GABY FOUNDATION

EIN: 20-2110682

Software ID: 23017517

Software Version: 2023v6.0

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
OTHER INVESTMENT INCOME	177,158	176,908	

TY 2023 IRS 990 e-File Render

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EIN: 20-2110682

Software ID: 23017517

Software Version: 2023v6.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT MANAGEMENT FEES	247,788	247,788	0	0

TY 2023 IRS 990 e-File Render

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Software Version: 2023v6.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL TAX EXPENSE	439,416			
FOREIGN TAX PAID	29,055	28,994		