

Agency	Any Baby Can
Program	Early Childhood Intervention
San Marcos Service Address	direct to individual homes
Requested	\$30,000
Recommended	\$30,000

Application Completeness Check for HSAB	Any Baby Can Early Childhood Intervention
Questions	
Are all questions answered?	Yes
Is the application signed? (this is a certification)	Yes
Does the program have measurable outcomes?	Yes
Is the agency a Human Services Agency?	Yes
Is the agency overseen by a Board of Directors?	Yes
Required Attachments	
BUDGETS	
1. Agency budget for current fiscal year	Yes
2. Agency budget proposed for next fiscal year	Yes
3. Program budget for current fiscal year	Yes
4. Program budget proposed for next fiscal year	Yes
5. Budget showing the exact uses of the HSAB funding	Yes
BOARD OF DIRECTORS INFORMATION	
6. Board of Directors membership roster	Yes
7. Board of Directors Meeting Attendance Record for current year	Yes
8. Board of Directors City of Residence	Yes
9. Board of Directors membership criteria	Yes
ORGANIZATION INFORMATION	
10. Organizational chart with names and titles of staff	Yes
11. Current IRS Form 990, pages 1 and 2 (not required for churches)	Yes
12. Non-discrimination policy statement	Yes
Preferred Attachments - 3 Letters of Support	
Letters of support from members of the San Marcos Community	Yes
Attachments if Applicable	
Latest audit or CPA signed review, if applicable	Yes
Policies and Procedures for the proposed Program, if available	
Note: We are not requiring Texas Secretary of State registration	



City of San Marcos
Human Services Grants
FY 2025 Application

I. SUMMARY INFORMATION

Applicant Organization:

Any Baby Can of Austin, Inc.

Contact Name:

Terry Arguello

Telephone:

512-694-8106

Contact Email Address:

terry.arguello@anybabycan.org

Website:

www.anybabycan.org

Mailing Address:

215 South Reimer Avenue Suite 110
San Marcos, Texas 78666

Who is authorized to execute program documents? (Name, Title)

Veronda L. Durden, President and CEO
Natalie Russell, Chief Financial Officer
Guillermo Lopez, Senior Program Officer, Early Childhood Intervention Program

Program Name:

Early Childhood Intervention Program (ECI)

Amount of Funds Requested:

\$30,000

What percentage of the cost of this program is requested as funding through this application?

Less than 1% (30,000/7,596,403 = .40%).

II. QUESTIONS

All questions must be answered. Please type your answers.

OVERVIEW

1. What is the agency's or organization's mission?

Any Baby Can's mission is to partner with families to build stability, develop skills, and unlock each child's full potential.

2. Briefly summarize the program for which funding is being requested and the services it provides.

Early Childhood Intervention (ECI) is a statewide program within the Texas Health and Human Services Commission (HHSC). Any Baby Can has been a premier provider of ECI services in Central Texas for over 35 years, serving thousands of children and families. ECI serves families with children from birth to 36 months with a medically diagnosed condition, auditory or visual impairment, or a developmental delay. ECI's philosophy is that the most effective time to improve a child's ability to grow and learn is before the age of three. Program services are delivered in the child's natural environment (e.g., home or childcare) and in a culturally competent manner.

Any Baby Can/ECI staff work closely with other agencies to achieve the best possible system of support for individual clients and families to facilitate transitions between program services, and education services, as needed. Every family has a designated Case Manager assigned to coordinate appropriate services and resources navigation.

Services can include, but are not limited to:

- Comprehensive assessments using the Battelle Developmental Inventory Third Edition (BDI 3) or Developmental Assessment of Young Children Second Edition (DAYC 2) to identify specific developmental delays and determine eligibility criteria.
- Specialized Skills Training (SST), which are rehabilitative services to help promote age-appropriate development. Early Intervention Specialists (EISs) provide skills training and teach compensatory skills to correct deficits that directly result from medical, developmental, or other health-related conditions.
- Specific Discipline Therapies (speech, physical, or occupational) that focus on a child's deficit depending on the child's individual needs.
- Case Management services that help families gain access to needed services, resources, and support.
- Transition Services to support the child and family transition to special education services and other settings as appropriate for children exiting ECI at age 3.
- Auditory and Visual interventions for the deaf or hard of hearing (DHH) and visually impaired children.

The agency also provides wrap-around services including counseling services and crisis assistance (basic needs assistance and case management services) to better support family needs.

COMMUNITY NEED AND JUSTIFICATION - 20 POINTS

1. Describe in detail the need for this program in San Marcos.

There is a great need for Early Childhood Intervention services because of the increased number of children identified with developmental delays and disabilities in Texas and Hays County, the increased number of economically disadvantaged children who may fall behind academically, and the growth of the population of children in the San Marcos / Hays County area.

- The demand for ECI services continues to grow. In 2022, 94,178 Texas children were referred to ECI services and 65,584 (70%) were eligible, a growth of 9% over the previous year. Of those eligible, 85.5% had developmental delays (70.5% had more than one area of delay), 13.4% had a medical diagnosis (e.g., congenital or chromosomal anomalies), and 1.1% had auditory and/or vision impairments. Males (63.7%) received more ECI services than females (36.3%), as did Hispanics (53.3%) and clients eligible for Medicaid (69.7%).
- Any Baby Can's program data also shows a growing need for ECI services. From 2021 to 2023, the number of ECI-eligible children in Hays County grew by 21% (439 to 531). Hays County children accounted for 36% of all ECI clients served in Any Baby Can's Central Texas service area.
- The Texas Education Agency indicates that 46% of Hays County students (2023) are economically disadvantaged. As early as 18 months, low-income children begin to fall behind in vocabulary development and other skills critical

for school success. (Campaign for Grade-Level Reading). In 2022, Hays CISD standardized test scores reflect that only 39% of economically disadvantaged students “meet grade level or above” for Grade 3 reading.

- Of the fastest-growing U.S. counties with a population of 100,000 or more, Hays County took the top spot nationally with 53% growth from 2010-20 according to U.S. census data. Hays CISD is projected to have 1,600 kindergarteners enrolled in 2024, a growth of 250 children since 2014. (Hays CISD 2022-23, Demographic Study) With an increase in births and families moving to the area, kindergarten numbers will continue to grow.
- Children who are affected by critical illness (e.g., cancer and heart disease) are inherently at-risk for developmental delays because of the illness itself, the physical impact of medical treatments, and prolonged hospital stays. Children who have disabilities are 1.6 times more likely to be physically abused than children without disabilities.

2. Has the need for this program been increasing in recent years?

Yes! The need for ECI services has been increasing across the state, the Department of Health and Human Services reports a growth of nine percent (9%) from 2021 to 2022 (October – September, respectively). In addition, Any Baby Can’s ECI program shows a significant increase in children served. Seventy-three (73) San Marcos clients were served in calendar year 2021, 159 were served in 2022, and 150 were served in 2023. For two years, ECI has more than doubled the number of clients served in 2021. From January 1, 2024, to June 30, 2024, our ECI program has served 103 children and is on pace to assist 165 San Marcos children and their families in 2024. The reasons for maintaining these numbers include the ongoing intervention required for children in our care, and the effort that our ECI Child Find Coordinator and program staff members make to connect with hospitals, clinics, doctors, collaborators, and other community providers to identify, enroll, and serve all ECI-eligible children.

3. Client Information

Definitions:

Direct Client - individuals or families immediately affected or personally served by the helping agency.

Questions:

a. Describe the direct clients for this program.

Children between the ages of birth to three (3) years are our direct clients.

b. How is the program marketed to direct clients? How do you find these clients?

Any Bay Can has a strategic ECI Program Outreach that serves Hays County, including the City of San Marcos. We have established strong relationships by communicating effectively with primary referral sources to identify children potentially eligible for ECI services. The pediatric community (medical), childcare centers, and school district have increased recognition of the value of the ECI program to children and families in San Marcos.

c. Expected total annual unduplicated direct clients who are City of San Marcos residents:

165

IMPLEMENTATION - 15 POINTS

1. How exactly will these funds be used?

The funds granted by the City of San Marcos will be used for direct service salaries.

2. What specific, measurable outcomes or results do you hope to achieve with this program?

Any Baby Can’s Early Childhood Intervention program has the following measurable outcomes it expects to achieve.

- 165 ECI clients from San Marcos will be served.
- 11,000 service hours will be delivered by ECI (assessments, evaluations, therapy, case management, etc.)
- 75% of ECI clients will meet at least 75% of their planned goals at program exit as established in their Individualized Family Service Plan.

- 80% of ECI families will indicate at program exit, improvement in at least one domain (social emotional, knowledge and skills) of the Federal Child Outcomes Summary.

3. List the title of each position for which funding is requested and the activities associated with those positions.

Early Intervention Specialists (5) - Provide Case Management and Specialized Skills Training services to promote age-appropriate development.

Speech Language Pathologists (2) - Provide evaluation and speech therapy services for the habilitation, rehabilitation, or prevention of communication or language disorders.

Motor Therapists (2) - Provide evaluation and physical/occupational therapy services in fine and gross motor skills.

4. If funding is not available at the requested amount, what is the minimum Human Services Grant funding needed to be able to run this program?

While Any Baby Can will be grateful for any support it may receive from the City of San Marcos, our \$30,000 grant request is essential as we work to close the large gap in funding between what the Texas Health and Human Services Commission reimburses for ECI services and what it costs the Any Baby Can's ECI program to serve San Marcos children and their families. The ECI program is mandated to assess all children who are referred and serve all eligible children, regardless of the state's ability to reimburse the agency for the ECI services provided.

IMPACT AND COST EFFECTIVENESS - 25 POINTS

1. Programs can provide value by deeply impacting the lives of a few, with effects that may ripple through generations, or by providing smaller but meaningful impact to a larger group. Describe in detail the impact this program will have on the identified need and on San Marcos residents.

Any Baby Can's Early Childhood Intervention (ECI) program has been helping children in Central Texas reach their full potential for 44 years! By supporting parents, giving them knowledge and skills, and promoting child development through coordinated services, our interventionists and therapists have seen many children advance beyond their original diagnosis. The Texas Early Childhood Intervention office states that "ECI's evident based practice of helping families incorporate intervention strategies into daily routines:

- Increases children's rate of growth in key development areas
- Multiplies the opportunities and effects of intervention
- Increases the return on every dollar spent"

The case for the benefits of ECI is strong. Studies have found that children who participate in high-quality early intervention/early childhood development programs tend to have:

- Less need for special education and other remedial work.
- Greater language abilities.
- Improved nutrition and health.
- Experienced decreased instances of child abuse and neglect.

The Center on the Developing Child at Harvard University (2010) states that, "Neural circuits create the foundation for learning, behavior, and health. These circuits are most flexible from birth to 3. High-quality early intervention services can change a child's developmental trajectory and improve outcomes for children, families, and communities. Intervention is likely to be more effective and less costly when it is provided earlier in life rather than later. Early social/emotional development provides the foundation upon which cognitive and language skills develop."

The National Early Intervention Longitudinal Study (NEILS) tracked children with a developmental delay and found that 46% did not need special education by the time they reached kindergarten because of early intervention services. Texas was part of the sample in the NEILS. Results of the NEILS indicate:

- 36% had no disability and were not receiving special education services.

- 10% were reported to have a disability but were not receiving special education.
- 54% were receiving special education services.

Return on Investment (ROI) and Early Childhood Intervention economic analysis demonstrates that programs that intervene early to improve child outcomes have returns on investment from \$2.50 to \$17.07 for every dollar spent on early intervention services. (DC Action for Children, US Chamber of Commerce – Institute for a Competitive Workforce) A cost-benefit study published in the Journal of the American Medical Association (JAMA, May 2001) showed that an early intervention program costing \$6,730 per child produced a return on investment of \$47,759 for every child. This calculates to a return of \$7.10 for every dollar invested for societal costs for expenses such as special education services and children repeating grades. Similar services for 2nd and 3rd graders showed a return of only \$1.66 for every dollar invested. The average cost per child in Any Baby Can’s ECI program is \$4,195. This cost, multiplied by our goal of 165 children served, is \$692,175 and produces a return of investment (when multiplied by the average ROI of \$9.80) for the City of San Marcos of \$6,783,315. Early intervention is an essential service for every child in every community!

When children participate in ECI programs or overcome developmental delays or disabilities, families, and communities benefit in the following ways:

- Parents are empowered to support their child’s/children’s development and education.
- Family members have less stress in their homes (caused by illness, appointments, costs, and anxiety).
- Parents can more evenly support the needs of all their children.
- Adults can work or spend more time at work (which improves the local economy).
- Children and siblings participate more fully in school activities.
- Families can contribute to and attend community events and activities.
- There is an overall increase in current workforce capacity for parents and future education and workforce capacity for children.

2. Discuss the amount of overhead compared to program costs.

The bulk of funds Any Baby Can receives are spent on direct services. Overhead expenses are based on our latest IRS Form 990 for Fiscal Year 2023. Our Form 990 reflects that overhead expenses are 6% of total program expenditures (\$926,978) which includes management, general expenses, and fundraising. Our total program expenditures are (\$13,966,646). Any Baby Can remains committed to administrative efficiency and prioritizing funding for direct services to clients, program operations, and direct assistance to clients.

3. Provide a brief description of other funding sources, volunteers, or in-kind donations that are expected to be used with this program.

To sustain the ECI program, Any Baby Can received a five-year contract with the Texas Health and Human Services Commission to serve Hays County. Since this contract only pays for a portion of the program costs, Any Baby Can must seek reimbursement from clients’ private insurance and Medicaid, and solicits funds from the City of Buda, the Austin Community Foundation, the Montandon Foundation, and the Anderson Charitable Foundation. In addition, Any Baby Can continually seeks contributions from other foundations, corporations, and individual donors.

Other ongoing efforts include increased meetings with potential and current funders, office tours, and home visits with individuals and foundation representatives to increase funding. Attending home visits helps individuals better understand our services, experience the impact of early childhood intervention/education, and recognize the circumstances that affect children’s health and home environments.

4. What has your organization done in the past two years to raise different funding for this program?

Any Baby Can invested in a grant search database to identify potential funding for all its programs, including ECI. This search engine has identified a community foundation and two private foundations in the Texas Hill Country that support children and early childhood intervention/education.

COMMUNITY SUPPORT - 10 POINTS

1. Please submit 3-5 letters of reference that indicate strong local support for the program and the agency's ability to implement it as described in the application.

Please see attached letters of reference.

2. How is the Board of Directors selected?

The Board Recruitment/Nominating Committee is responsible for recruiting, interviewing, and recommending potential members to the Board of Directors. The chairperson of this committee will seek to augment these groups with individuals who can enhance the existing board's composition and contribute to Any Baby Can's success. New board members are traditionally voted in at the beginning of the fiscal year but may enter at any time provided a need or opportunity that benefits the organization.

3. How often does the Board meet?

The full Board meets quarterly or in the months of February, May, August, and November of each calendar year.

4. What actions do Board members take to support the programs of the agency or organization?

The Any Baby Can Board of Directors consists of 25 community volunteers who are professionals, program parents, and community advocates. Members bring their areas of expertise to Any Baby Can to achieve success. For example, the board consists of doctors who are familiar with developmental, mental, and physical health issues affecting children and families, financial managers who guide the Chief Financial Officer in monitoring agency revenues, expenditures, and agency investments, attorneys who assist with employee and other legal matters, and community leaders who advocate for children and families. In addition to board meetings, the Finance Committee meets monthly, the Executive and Development Committees meet seven times per year, and the Program Advocacy Committee meets quarterly.

5. How many volunteers does your agency or organization have and how many hours do they spend on the program requesting funding?

Any Baby Can has approximately 300 volunteers each year. The Hays County (Homespun) Community Advisory Board, which includes approximately 10 yearly members meets regularly to plan and staff community events and assist with community awareness of the program. Any Baby Can also has additional volunteers who support program initiatives such as the Adopt-a-Family Campaign and program gatherings. These volunteers are estimated to provide an additional 30 volunteer hours per year to San Marcos residents. We project that these volunteer efforts total at least 130 hours each year.

COUNCIL PRIORITIES - 30 POINTS (INCREASED POINTS FOR THIS FOR FY 2025)

1. How long has this program served San Marcos residents? (10 points if at least 2 years)

The Any Baby Can Early Childhood Intervention (ECI) program has served San Marcos children and families since October 2017. The Texas Health and Human Services Department ECI program has been serving San Marcos for 35 years, and transitioned the ECI program from Homespun to Any Baby Can in 2017. Since then, Any Baby Can has more than doubled the number of children and families served.

2. Does the agency have an office in San Marcos? (10 points if yes)

Yes, Any Baby Can has an office in San Marcos. It is located with many other social service organizations at: 215 South Reimer Avenue, Suite 110, San Marcos, Texas 78666.

3. Describe how this funding creates an increase in services or an increase in the number of people served. (10 points)

The goal for the total number of children served by Any Baby Can's Early Childhood Intervention program in one year is 1,350 (was 1180 last year). This number is determined by a contract with the Texas Health and Human Services

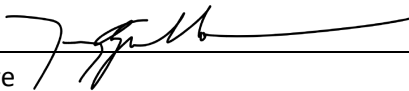
Commission. ECI programs are mandated to serve all clients referred to them, even if referrals exceed the contracted amount.

III. FUNDING RESTRICTIONS

By signing this application, I certify the following to be true:

1. All Human Services Grant funding will be spent on San Marcos residents, except for school-based programs, in which case it may be spent within the San Marcos Consolidated Independent School District boundary.
2. Funding requested is not more than 50% of the total funding for the agency.
3. Funding will not be used to fund more than 20% of a full-time position.
4. Agency has been in existence for at least 2 years. (This can include serving communities other than San Marcos.)

SUBMITTED AND APPROVED BY:

Signature 

July 27, 2024
Date

Terry Arguello
Printed Name

Foundation Relations Director
Title



HUMAN SERVICES ADVISORY BOARD GRANT PROGRESS REPORT

Agency Name: Any Baby Can

Program Name: ECI Program

Program Year: 2023

Please submit one report by October 15, 2023 for the period January 1, 2023 – September 30, 2023.

Project Status

Please provide a written description of actions taken this period to help achieve your program goals.

Any Baby Can ECI Program during the first three quarters in the City of San Marcos:

- Served 135 families.
- Provided 1088 service hours which includes: assessments, evaluations, therapy, and case management.
- 82% clients has met their planned goals at program exit as established in their Individualized Family Service Plan.
- 100% of clients has improved in at least one domain (social emotional, knowledge and skills) of the Federal Child Outcomes Summary.

Certification:

I certify that to the best of my knowledge and belief the information reported in this Quarterly Progress and Beneficiary Report is factual and accurate.



Signature

10/14/2023 _____
Date

Cynthia Quinones _____
Printed name

ECI Program Deputy Director _____
Title

HUMAN SERVICES ADVISORY BOARD GRANT PROGRESS REPORT

Instructions

- * **Household Demographic report:** Report Households Assisted – Base demographic information on head of household.
- * **Individual Demographic Report:** Report Unduplicated Individuals assisted - (Unduplicated means that if they were reported in a prior quarter for this program year, they are not counted again, even if they continue to receive services across a reporting period).

- All beneficiaries identify as a race.
- Some people may identify as having an ethnicity, “Hispanic” is an ethnic origin category rather than a race category for HUD purposes.
- “Annual Household Income” is the total income, from all sources, for all adults age 18 and older in the household.

City of San Marcos FY 2023 Income Limits Summary

Effective: April 18, 2022

Percent AMI	1 Person	2 Person	3 Person	4 Person	5 Person	6 Person	7 Person	8 Person
30%	\$23,200	\$26,500	\$29,800	\$33,100	\$35,750	\$38,400	\$41,910	\$46,630
50%	\$38,650	\$44,150	\$49,650	\$55,150	\$59,600	\$64,000	\$68,400	\$72,800
80%	\$61,800	\$70,600	\$79,450	\$88,250	\$95,350	\$102,400	\$109,450	\$116,500

HUMAN SERVICES ADVISORY BOARD GRANT PROGRESS REPORT

Program Name: Any Baby Can ECI Program _____



HOUSEHOLD (HH) DEMOGRAPHIC REPORT

Measurement Criteria	Number of HOUSEHOLDS Assisted									
	Jan-Mar 1 st Qtr.		Apr-Jun 2 nd Qtr.		Jul-Sep 3 rd Qtr.		Oct-Dec 4 th Qtr.		YTD Total	
	Not Hispanic	Hispanic	Not Hispanic	Hispanic	Not Hispanic	Hispanic	Not Hispanic	Hispanic	Not Hispanic	Hispanic
Race:										
White	N/A	N/A	N/A	N/A	N/A	N/A				
Black or African American	N/A	N/A	N/A	N/A	N/A	N/A				
Asian	N/A	N/A	N/A	N/A	N/A	N/A				
American Indian or American Native	N/A	N/A	N/A	N/A	N/A	N/A				
Native Hawaiian or Other Pacific Islander	N/A	N/A	N/A	N/A	N/A	N/A				
Other	N/A	N/A	N/A	N/A	N/A	N/A				
# HH with Single Female Head of Household	N/A		N/A		N/A					
# HH with a disabled person	93		28		14					
# HH with an elderly person (62 or older)	N/A		N/A		N/A					
Annual Household Income (See attached Limits)										
Extremely Low (30% AMI)	31		12		9					
Low (50% AMI)	33		8		3					
Moderate (80%)	10		3		2					
Over 80%	9		5		0					

- ECI PROGRAM DOES NOT COLLECT DEMOGRAPHICS (RACE-ETHNICITY-GENDER) FOR FAMILY MEMBERS, EXCEPT FOR THE CLIENT RECEIVING ECI SERVICES. OUR CLIENTS ARE CHILDREN FROM BIRTH TO 36 MONTHS OLD. ECI PROGRAM COLLECT THE HOUSEHOLD SIZE AND THEIR ANNUAL INCOME.

HUMAN SERVICES ADVISORY BOARD GRANT PROGRESS REPORT

Program Name: Any Baby Can ECI Program _____



INDIVIDUAL DEMOGRAPHIC REPORT

Measurement Criteria	Number of PERSONS Assisted									
	Jan-Mar 1 st Qtr.		Apr-Jun 2 nd Qtr.		Jul-Sep 3 rd Qtr.		Oct-Dec 4 th Qtr.		YTD Total	
	Not Hispanic	Hispanic	Not Hispanic	Hispanic	Not Hispanic	Hispanic	Not Hispanic	Hispanic	Not Hispanic	Hispanic
Race:										
White	58	34	14	14	9	5				
Black or African American	0	0	0	0	0	0				
Asian	1	0	0	0	0	0				
American Indian or American Native	0	0	0	0	0	0				
Native Hawaiian or Other Pacific Islander	0	0	0	0	0	0				
Other	0	0	0	0	0	0				
# individuals in HH with Single Female Head of Household	N/A		N/A		N/A					
# disabled individuals	93		28		14					
# elderly people (62 or older)	N/A		N/A		N/A					
Annual Household Income (See attached Limits)										
Extremely Low (30% AMI)	N/A		N/A		N/A					
Low (50% AMI)	N/A		N/A		N/A					
Moderate (80%)	N/A		N/A		N/A					
Over 80%	N/A		N/A		N/A					

- Our clients are children from birth to 36 months old, we don't serve over that limit age. Income does not apply for this age range. The family income was reported in the household section.

Any Baby Can of Austin, Inc.
 FY 2024 Agency Budget
 Sept. 1, 2023 - Aug. 31, 2024
 (Revised February 2024)

Budget Category	FY24 Agency Budget
Revenues	
Philanthropic	2,873,198
Government Contracts	9,706,286
Medical Billing	2,352,391
Other Income	179,780
Investment Income	123,081
Inkind Revenue	51,480
Miscellaneous	5,219
Total Revenues	15,111,655
Operating Expenditures	
Personnel	12,153,004
Communication	115,619
Staff Licensure and Development	97,511
Travel	260,467
Professional & Consultant Fees	1,377,506
Supplies and Materials	77,215
Agency Memberships & Site Fees	62,183
Furnishings, Equipment, & Technology	256,514
Occupancy	122,225
Client Assistance & Support	317,825
Fundraising Expenses	84,714
Business Expense	162,900
Depreciation	119,092
In Kind Expense	51,480
Total Expenditures	15,258,255
Net Revenue over Expenditures	(146,600)

Any Baby Can

FY2025 Projected Budget

9/1/2024 - 8/31/2025

Revenues

Donations & Contributions	575,000
Event Revenue	400,000
Foundation Grants	1,200,000
<hr/>	
Total Philanthropic	2,175,000
Contract Revenue	9,800,000
Medical Billing Revenue	2,450,000
Investment Revenue	150,000
<hr/>	
Total Revenue	14,575,000

Expenditures

Personnel	12,456,000
Communication	119,088
Staff Licensure & Development	100,437
Travel	243,000
Prof & Consultant Fees	1,215,000
Supplies & Materials	79,531
Agency Memberships & Site Fees	54,000
Furnishings, Equip & Tech	264,210
Occupancy	125,891
Client Assistance & Support	205,000
Fundraising Expenses	87,255
Business Expense	167,787
Depreciation	119,092
<hr/>	
Total Expenditures	15,236,291

Net Gain (Loss)	(661,291)
------------------------	------------------

Net Assets Available for FY25 Expenditure	661,291
--	----------------

FY25 Operation Net Gain (Loss)	0
---------------------------------------	----------



Any Baby Can of Austin, Inc.
Early Childhood Intervention Program
FY 2024 Budget
Sept. 1, 2023 - Aug. 31, 2024

Budget Category	Amount
Revenues	
Philanthropic	95,000
Contract Revenue	4,109,631
Medical Billing	2,317,391
Total Revenues	\$ 6,522,022
Operating Expenditures	
Personnel	6,357,315
Communication	61,742
Staff Licensure & Development	35,628
Travel	172,522
Prof. & Consultant Fees	198,812
Supplies and Materials	39,184
Agency Memberships & Site Fees	3,020
Furnishings, Equip & Tech	139,375
Occupancy	56,081
Client Assistance & Support	7,551
Business Expense	79,807
Depreciation	48,072
Total Expenditures	\$ 7,199,109
Revenue over Expenditures	(677,087)

Any Baby Can of Austin, Inc.
 Early Childhood Intervention Program
 FY 2025 Projected Budget
 Sept. 1, 2024 - Aug. 31, 2025

Budget Category	Amount
Revenues	
Philanthropic	887,096
Contract Revenue	4,409,307
Medical Billing	2,300,000
Total Revenues	\$ 7,596,403
Operating Expenditures	
Personnel	6,675,181
Communication	63,115
Staff Licensure & Development	36,652
Travel	212,863
Prof. & Consultant Fees	205,025
Supplies and Materials	49,583
Agency Memberships & Site Fees	3,581
Furnishings, Equip & Tech	147,942
Occupancy	63,054
Client Assistance & Support	7,231
Fundraising Expenses	
Business Expense	82,712
Depreciation	49,464
Total Expenditures	\$ 7,596,403
Revenue over Expenditures	-

Any Baby Can of Austin, Inc.
 Early Childhood Intervention Program
 FY 2025 Projected Budget with COSM Expenses
 Sept. 1, 2024 - Aug. 31, 2025

Budget Category	Amount	City of San Marcos
Revenues		
Philanthropic	887,096	
Contract Revenue	4,409,307	30,000
Medical Billing	2,300,000	
Total Revenues	\$ 7,596,403	\$ 30,000
Operating Expenditures		
Personnel	6,675,181	25,000
Communication	63,115	
Staff Licensure & Development	36,652	
Travel	212,863	
Prof. & Consultant Fees (e.g., therapies)	205,025	5,000
Supplies and Materials	49,583	
Agency Memberships & Site Fees	3,581	
Furnishings, Equip & Tech	147,942	
Occupancy	63,054	
Client Assistance & Support	7,231	
Business Expense	82,712	
Depreciation	49,464	
Total Expenditures	\$ 7,596,403	\$ 30,000
Revenue over Expenditures	\$ -	\$ -

**Any Baby Can
Board of Directors
FY 2024**

(Sept. 1, 2023 – Aug. 31, 2024)
 Marisol (Madi) Rawlins, Chair
 Kevin Wood, Past Chair
 Zeena Querbach, Vice Chair
 Brett Rodgers, Secretary
 Jesse Holguin, Co-Treasurer
 Alexandria Robertson, Co-Treasurer

Name	Address	Committee	Job Title
Alexandria Robertson	941 Hester Crossing Rd. Apt. 2108 Round Rock, TX 78681 512.576.5123 Robertsonalex40@gmail.com	Co-Treasurer Co-Chair, Finance Executive Investment Development	Auditor II Department of Energy Management
Brett Rodgers	209 Copper Leaf Rd. Austin, TX 78734 512.636.2022 brodgers@sacheminc.com	Secretary Chair, Human Resources Executive	Vice President Sachem, Inc.
Casey Knust	1400 Elton Lane Austin, TX 78703 512.597.7639 Casey.knust@cbre.com	Development	Executive Vice President CBRE
Cathy Schechter	512-750-6013 6512 Santalina Cove Austin, TX 78731 cathy@orchard-crative.com	Chair, Marketing Executive	Consultant - Researcher/Strategist/ Storyteller/Teacher
Colleen R. Lynch	512-789-9664 7912 Cobblestone Austin, TX 78735 clynch@sgs-austin.org	Chair, Programs Review Executive	Head of School, St. Gabriel's Catholic School
John (David) Bader	1630 Sundown Dr. Austin, TX 78738 512.633.3916 David_bader@bofa.com	Chair, Development Executive Committee Risk Management Board Recruitment Audit	Managing Director Bank of America
Greg Van Wyk	556 Santaluz Path Austin, TX 78732 512.453.6622 greg@austinasset.com	Chair, Investment Executive Development	Principal/Executive VP Austin Asset
Janet Lawson, MD	5380 Austral Loop Austin, TX 78739 512.698.8239 Jdlpks1@me.com	Human Resources Programs Review	Retired

Jesse M. Holguin	2411 Falmer Ct. Cedar Park, TX 78613 512.461.1397 jholguin2202@gmail.com	Co-Treasurer Chair, Finance Executive	Vice President Greater Texas Credit Union
John Schierferle Uhlenbrock	331 Adam Ct. Austin, TX 78737 210.241.1662 johnsu@provisioninsights.com	Chair, Information Tech Executive	Global Head of Enterprise Clients, Cyberproof
Julie Hajek	4409 Angelico Lane Round Rock, TX 78681 512.619.6843 julie.hajek@stdavids.com	Human Resources	Vice President of Human Resources, St. David's Healthcare
Kirby Baird	156 White Rock Court Austin, TX 78701 512.247.8660 Kirby.baird@spawglass.com	Development, Investment (Ad-hoc)	President SpawGlass - Austin
Leah Harris. MD	200 Westlake Dr. Austin, TX 78746 240.426.7428 Zena.harris@austin.utexas.edu	Programs Review Development	Professor & Chair, Director, Physician-in- Chief UT Dell Medical School, Dell Children's Medical Center of Central Texas
Marisol (Madi) Rawlins	1010 Parrot Trail Round Rock, TX 78681 512.415.8386 marisolrawlins@cyderes.com	Board Chair Chair, Recruitment Nominating Executive Finance Development Marketing/Communications Information Technology	Vice President of Customer Success, Cyderes
Nancy Harris	8228 Lime Creek Rd. Leander, TX 78641 512.435.1976 nancyharris99@gmail.com	Development	Retired
Patricia (Tricia) Booser	1611 W. 5 th Street, Apt. 208 Austin, TX 78703 805.558.3367 tricia.booser@ibm.com	Development	Senior Solution Architect, IBM
Rakima Dolliole Parson, MS, LPC-S	2501 Thorton Rd. #1212 Austin, TX 78704 504.909.6337 centeredcounselingtx@gmail.com	Programs Review	Owner and Psychotherapist, Centered Counseling and Consulting
Ryan Breaux	14715 Cindywood Dr. Houston, TX 77079 713.854.5173 rabreaux@texaschildrens.org	Development	Assistant Vice President, Texas Children's Hospital

Sarah Churchill Llamas	613 Westbrook Dr. Westlake Hills, TX 78746 512.906.9897 sllamas@winstead.com	Chair, Risk Management Executive	Healthcare & IT Attorney Winstead PC
Sheri Ravenscroft, MD	215 Doc Reeves St. Austin, TX 78723 720.339.4412 sravenscroft@ascension.org	Programs Review	Section Chief, Developmental Behavioral Pediatrics, Ascension
Tonya Netzley	7601 Mowinkle Dr. Austin, TX 78736 512.656.3110 Tnetz59@gmail.com	Chair, Audit Executive Committee Finance Investment Risk Management	Community Volunteer Retired Auditor, State of Texas
Tracy Letzerich	3602 Peregrine Falcon Dr. Austin, TX 78746 512.550.9849 tletzerich@icloud.com	Human Resources	VP of People, Bungalow
Tracye Murphy Ortega	tracye6001@gmail.com	Programs Review	Independent Educational Consultant
Vilma Luna	1307 Wilderness Dr. Austin, TX 78746 512.291.7375 vilma@vilmaluna.com	Program Review	Owner, Vilma Luna, LLC
Zeena Querbach	101 Saddle Blanket Tr. Buda, TX 78610 512.922.5593 Zeena.osmany@gmail.com	Vice Chair, Development Marketing/Communications	Lead Event Planner ButterFly Bridal & Events



**Board Meeting Attendance
Fiscal Year 2024
September 1, 2023 - August 31, 2024**

	November 14, 2023	February 20, 2024	May 21, 2024
Alexandria Robertson	Y		Y
Brett Rodgers	Y	Y	Y
Casey Knust	Y	Y	
Cathy Schechter	Y	Y	Y
Colleen Lynch	Y	Y	Y
John (David) Bader	Y	Y	Y
Greg Van Wyk	Y	Y	Y
Janet Lawson, MD	Y	Y	
Jesse Holguin	Y	Y	Y
John Schieferle Uhlenbrock	Y	Y	Y
Julie Hajek			
Kirby Baird			
Zena (Leah) Harris, MD	Y	Y	Y
Madi Rawlins	Y	Y	Y
Nancy Harris		Y	Y
Patricia Booser		Y	Y
Rakima Parson	Y	Y	Y
Ryan Breaux	Y		
Sarah Churchill Llamas	Y		Y
Sheri Ravenscroft	Y		Y
Tonya Netzley	Y	Y	Y
Tracye Ortega	Y		Y
Tracy Letzerich		Y	Y
Vilma Luna		Y	Y
Zeena Querbach	Y	Y	Y

Board Membership Criteria

ARTICLE 4 BOARD OF DIRECTORS

4.01 Powers. The Board of Directors (“Directors”) of this Corporation is vested with the management of the business and affairs of this Corporation, subject to the TBOC, Code, Articles of Incorporation and Bylaws of the Corporation, as may be amended from time to time. Directors must maintain confidentiality, avoid conflicts of interest, and undergo a criminal background check.

4.02 Qualifications. Directorships shall not be denied to any person on the basis of race, sex, religion, color, national origin, sexual orientation, disability, age, or ethnicity. Employees of the Corporation are ineligible to serve on the Board of Directors. Persons who are “immediate family” members of an employee or staff member of the Corporation shall not be qualified for election or appointment to the Board of Directors. “Immediate family” shall include any spouse, father, mother, brother, sister, or natural or adoptive lineal descendant of a person or any natural or adoptive lineal descendant of such person’s spouse.

4.03 Number of Directors. The Board of Directors will consist of nine (9) to thirty-one (31) Directors. Upon majority resolution of the Board of Directors, the number of Directors may be increased or decreased from time to time, but in no event shall a decrease have the effect of shortening the term of an incumbent Director, or decreasing the total number of Directors to less than three (3) Directors.

4.04 Term of Directors. A director may serve a term of three (3) years with an option to serve another consecutive three (3) year term. After serving two (2) consecutive terms, a director must vacate his or her position for at least two (2) years before seeking re-election to another term. Any exception to term limits must be approved by the Board. The Board Chair of the Corporation is exempt from this term limit only to the extent, that the term limit would prohibit the immediate past Board Chair of the Corporation from serving as set out in section 7.01(c).

4.05 Election of Directors. Election for Directors may be held at any Board meeting during the fiscal year.

4.06 Resignation. Any Director may resign at any time by delivering written notice to the Secretary or Chair of the Board of Directors. Such resignation shall take effect upon receipt by the Secretary or Board Chair or, if applicable, at the time specified in the notice.

4.07 Removal. Any Director may be removed without cause, at any time, by a majority of the entire Board of Directors, at a Regular or Special Meeting called for that purpose. Any Director under consideration of removal must first be notified about the consideration at least five days prior to the meeting at which the vote takes place.

4.08 Compensation. Directors and officers shall not receive any salaries or other compensation for their services, but by resolution of the Board of Directors, may be reimbursed for any actual expenses incurred in the performance of their duties for the Corporation. The Board of

Directors shall establish a policy governing such potential reimbursements at the time it adopts its annual budget. The Corporation shall not loan money or property to, or guarantee the obligation of, any Director or officer.

4.09 Conflict of Interest for Board Members. No Directors of the corporation may benefit from any contract or transaction between the Corporation and one or more of its Directors or officers, or between the Corporation and any other corporation, partnership, association, or officers, without specific board awareness and approval, pursuant to the Conflicts of Interest Policy set forth in attached Exhibit "A."

4.10 Annual Meeting. An annual meeting of the Board of Directors shall be held at such time and place as shall be designated from time to time by resolution of the Board of Directors for the purpose of (a) electing officers and Directors for the ensuing year, and (b) transacting such other business as may be properly brought before such annual meeting. Notice of annual meetings shall be required at least seven days in advance of the meeting.

4.11 Regular Meetings. The Board of Directors shall hold bi-monthly meetings at such time and place as shall be designated by the Chair of the Board of Directors.

4.12 Special Meetings. Special meetings of the Board of Directors may be called by, or at, the request of the Board Chair. The Secretary shall call a special meeting of the Board of Directors whenever requested by fifty percent (50%) of the Directors. Notice of special meetings for the Board of Directors shall be required a minimum of twenty-four (24) hour notice in advance.

4.13 Quorum. A majority of the Board of Directors shall constitute a quorum for the transaction of business at any regular, annual or special meeting of the Board of Directors, including electronic or telephone meetings.

4.14 Voting. A Director may vote in person, by telephone or another communication device during Board meetings, by proxy documented in writing or via electronic mail. All proxies should be forwarded to the President and CEO or Board Chair.

4.15 Action by Telephone or Electronic Meeting. Any action required by law or these Bylaws to be taken at a meeting of the Board of Directors, or any action which may be taken at a meeting of the Board of Directors may be taken through a telephone or other alternative forms of meetings as set out in sections 4.16 and 4.17.

4.16 Telephone Meetings. Subject to the requirements of law for notice of Special meetings, unless otherwise restricted by the Articles of Incorporation or these Bylaws, a member of the Board of Directors, or member of any committee, as the case may be, may participate in and hold a meeting of such Board of Directors, or committee, by means of a conference telephone, or similar communications equipment by means of which all persons participating in the meeting can hear each other, and participation in such meeting shall constitute presence in person at such meeting, except where a person participates in the meeting for the express purpose of objecting to the transaction of any business on the grounds that the meeting is not lawfully called or convened.

4.17 Alternative Forms of Meetings. The Board of Directors may hold a meeting by other forms permissible by the TBOC, including, but not limited to, electronic mail ("e-mail"), videoconferencing technology or the Internet, or any combination thereof. Such meeting will be a Special Meeting subject to section 4.12. Items requiring a vote of the Board of Directors will be forwarded in the form of a proposed resolution, via e-mail from the Board Chair or Secretary or from the President and CEO at the time of the notice of meeting. Each Director will then have seventy-two (72) hours from the time of notice to vote on the proposed motions. Voting should be by return e-mail to the Board Chair and Secretary, and the President and CEO. For purposes of the records of the Corporation: (i) a meeting held by e-mail shall be deemed to have occurred for a one (1) hour time frame twenty-four (24) hours after the notice of the meeting was sent, and (ii) the first Director voting to approve the resolution will be deemed to have proposed the resolution and the second Director voting to approve the resolution will be deemed to have seconded the resolution.

4.18 Waiver of Notice. Whenever any notice is required to be given under the provisions of the Act or under the provisions of the Articles of Incorporation or these Bylaws, a waiver thereof in writing signed by the person or persons entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice. The attendance of a person at any meeting of the Board of Directors or of a committee shall constitute a waiver of notice of such meeting unless such attendance is for the purpose of objecting to the failure of notice.

ARTICLE 5 **OFFICERS**

5.01 Officers. The officers of the Corporation shall consist of a Chair, a Vice-Chair, a Secretary, a Treasurer, and such other officers as may be elected by the Board in accordance with the provisions of this Article.

5.02 Election and Term of Office. The officers of the Corporation shall be elected annually by the Board of Directors. Each officer shall hold office for a term of one (1) year and thereafter until his or her successor shall have been duly elected, not to exceed three (3) consecutive one (1) year terms.

5.03 Board Chair. The Board Chair shall be the principal executive officer of the Corporation and shall in general supervise and control all of the business affairs of the Corporation. The Board Chair shall preside at all annual and special meetings of the Board of Directors and shall exercise parliamentary control in accordance with Roberts Rules of Order. The Board Chair shall serve as an ex-officio member of all committees, unless otherwise provided by the Board or these Bylaws. The Board Chair shall set the agenda for each meeting of the Board. The Board Chair may sign, with the Secretary or any other officer of the Corporation so authorized by the Board of Directors, any deeds, mortgages, bonds, contracts, or other instruments which the Board of Directors may authorize to be executed, except those items, the signing or execution of which are expressly delegated by statute, these Bylaws, or by the Board of Directors to some other officer or agent of the Corporation. The Board Chair shall also perform such other duties as are incident to the office of Board Chair or as may be prescribed from time to time by the Board of Directors.

5.04 Board Vice-Chair. In the absence of the Board Chair or in the event of his or her inability or refusal to act, the Board Vice-Chair shall perform the duties of the Board Chair, and when so acting shall have all the powers of and be subject to all the restrictions upon the Board Chair. The Board Vice-Chair shall be responsible for overseeing the development and/or updating of a five year strategic plan. Also, the Board Vice-Chair will serve as Board Chair Elect. The Board Vice-Chair shall perform such other duties as may be assigned from time to time by the Board Chair or by the Board of Directors.

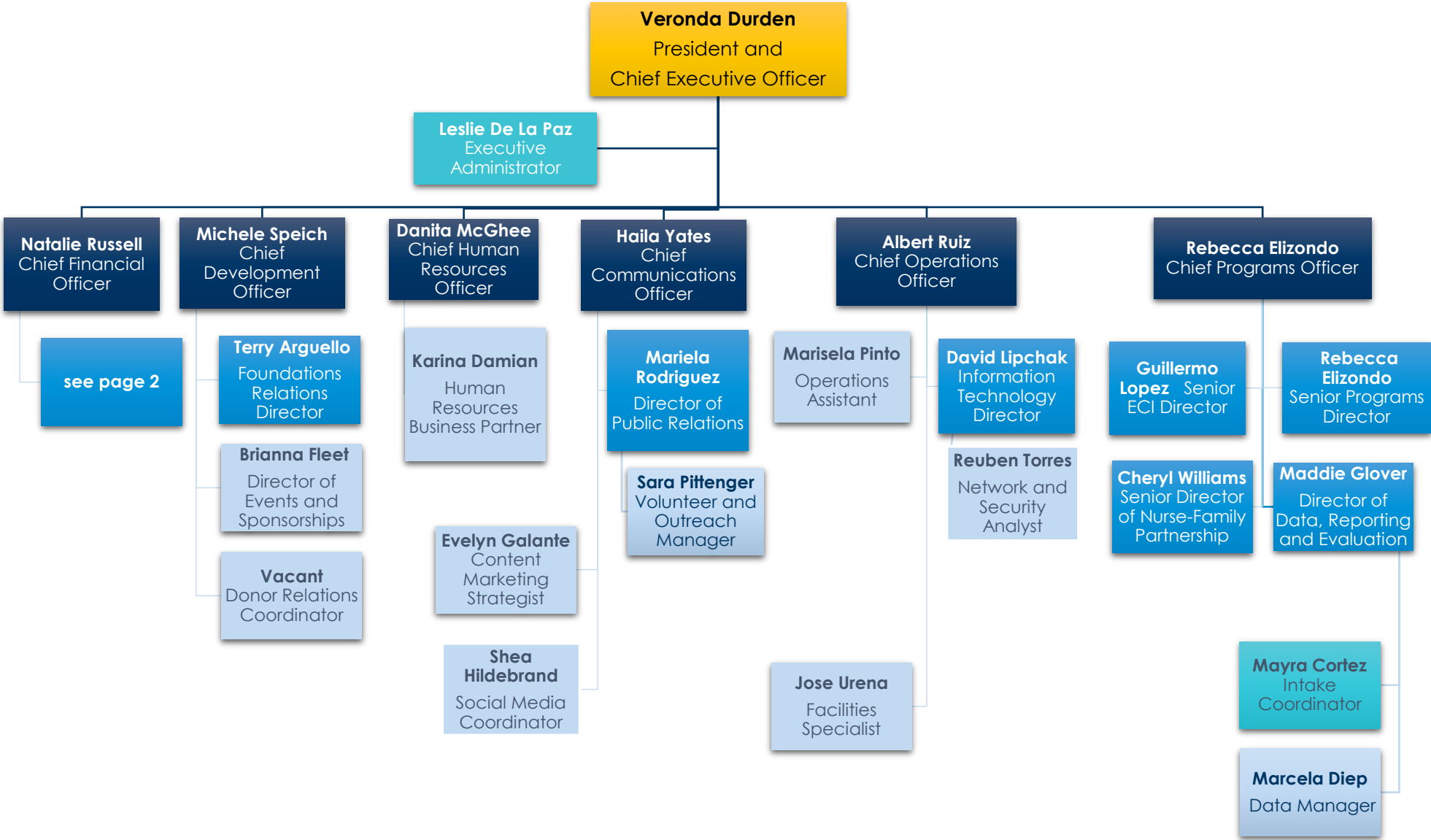
5.05 Treasurer. The Treasurer will perform or be responsible for ensuring that all duties incident to the office of Treasurer and such other duties as may be required by law, by the Articles of Incorporation, or by these Bylaws shall be performed, including having charge and custody of all funds of the Corporation, overseeing and supervising the financial business of the Corporation, rendering reports and accountings to the Directors as required by the Board of Directors. The Treasurer and the staff of the Corporation shall devise a plan providing for the acceptance and disbursement of all funds of the Corporation which shall be approved by the Board of Directors. The Treasurer shall provide governance over the set up of all checking, savings, and investment accounts of the Corporation and depositing of all such funds in the name of the Corporation in such accounts. The Treasurer's signature shall be one of the authorized signatures for all financial accounts of the Corporation, unless the Treasurer, with the approval of the Board, designates another member of the Board or employee of the Corporation as the authorized signatory for a particular type of disbursement. The Treasurer shall be responsible for insuring the maintenance of all financing records, books, and annual reports of the financial activities of the Corporation at the principal offices of the Corporation and make them available at the request of any Director or member of the public during regular business hours for inspection and copying.

5.06 Secretary. The Secretary will keep the minutes of the meetings of the Board of Directors and Executive Committee, give all notices in accordance with the provisions of these Bylaws or as required by law, be custodian of the corporate records, and, in general, perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned to him or her by the Board Chair or by the Board of Directors.

ARTICLE 6 PRESIDENT AND CHIEF EXECUTIVE OFFICER

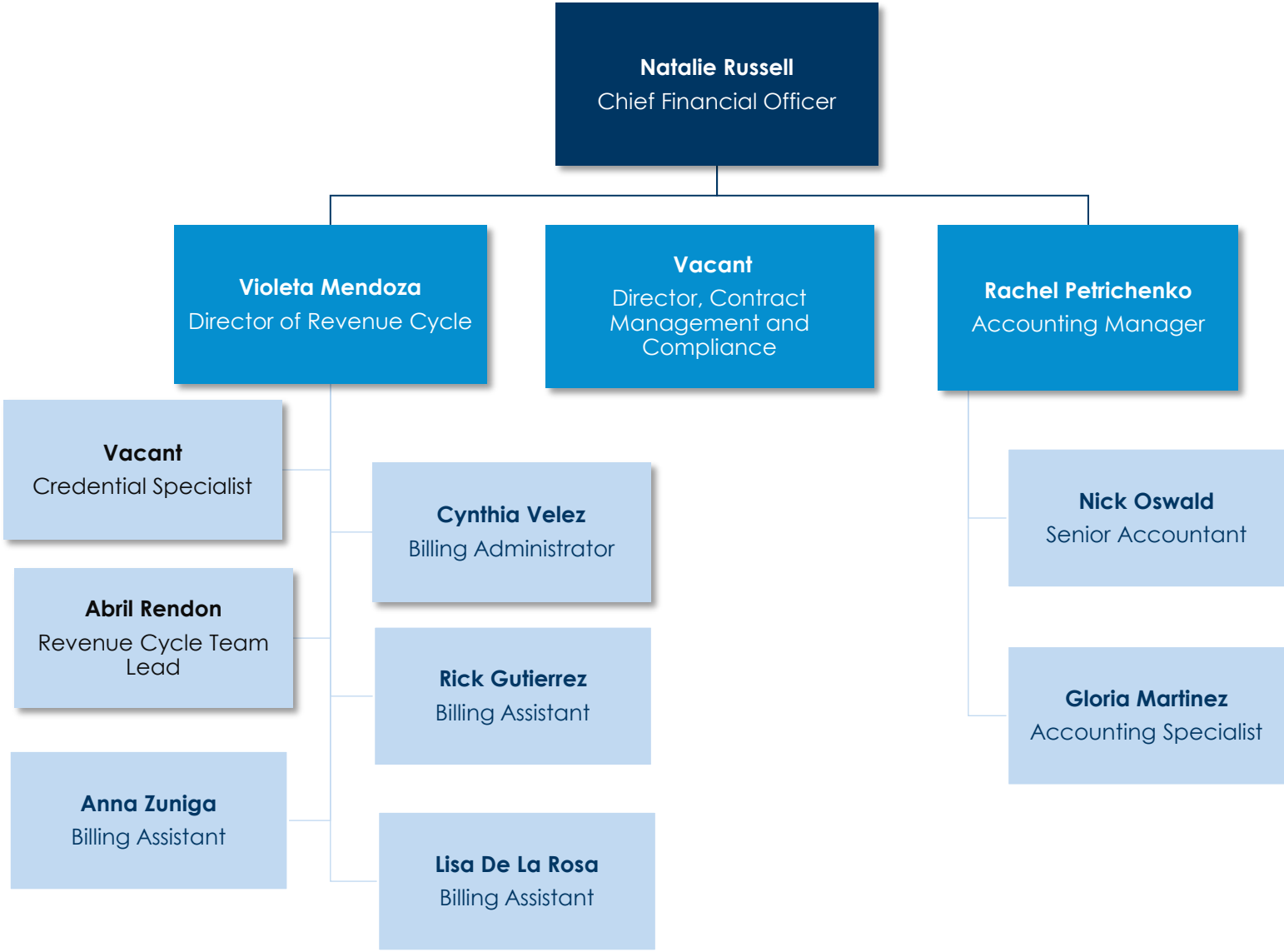
The Board of Directors may, upon resolution, appoint a President and Chief Executive Officer to serve at the Board's discretion and to carry out whatever tasks the Board from time to time resolves. The President and Chief Executive Officer shall be compensated as determined by the Board of Directors. Subject to the supervisory powers as are vested in the Board, the President and Chief Executive Officer shall in general supervise and manage the operations of the Corporation in day-to-day operations. The President and Chief Executive Officer may sign, with the Board Chair or any other officer of the Corporation so authorized by the Board of Directors, any contracts or other instruments which the Board of Directors may authorize to be executed, except those items, the signing or execution of which, are expressly delegated by statute, these Bylaws, or by the Board of Directors to an officer or other agent of the Corporation. The President and Chief Executive Officer shall also perform such other duties and have such powers as are incident to the position of President and Chief Executive Officer or as may be prescribed from

Organizational Chart

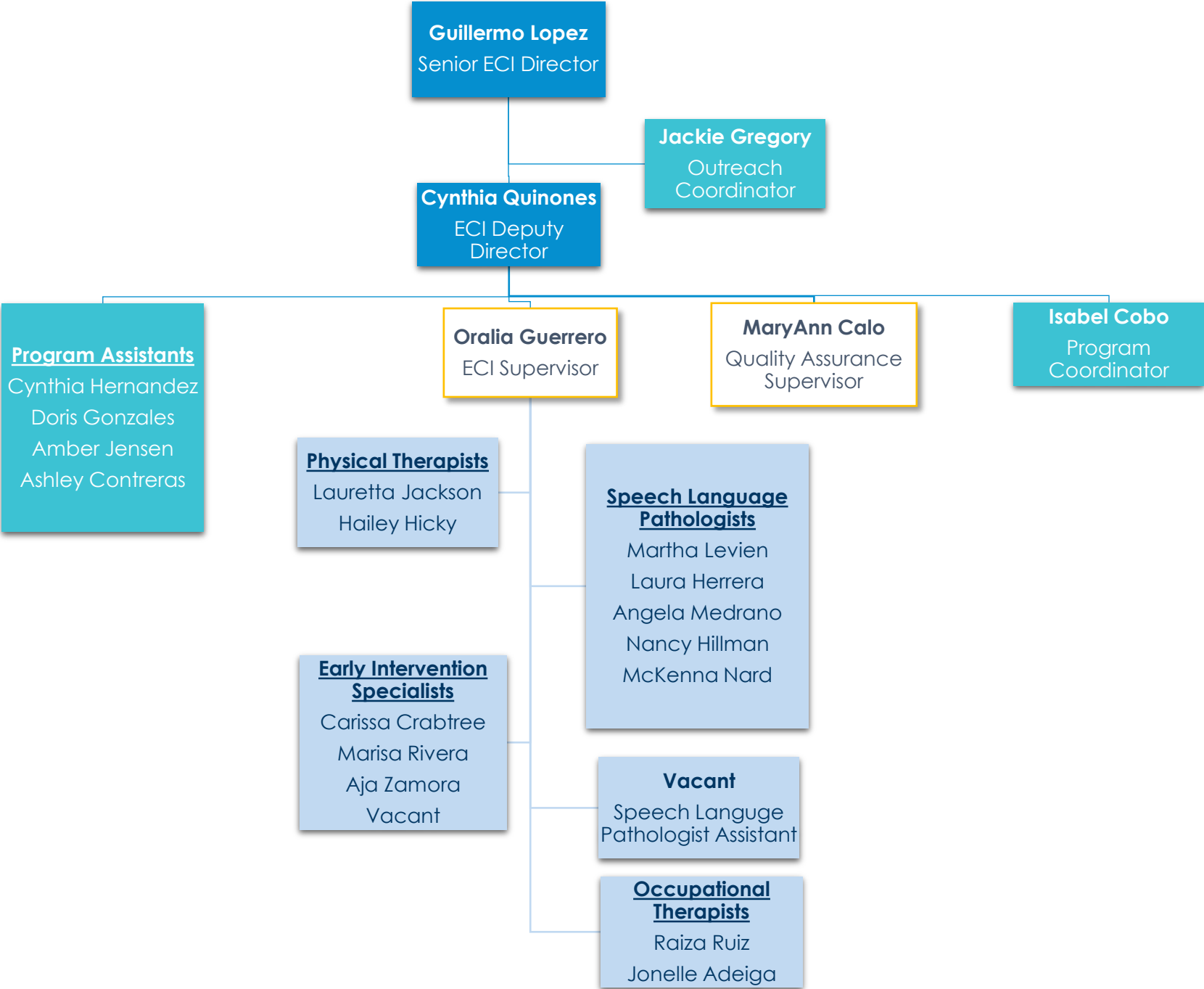




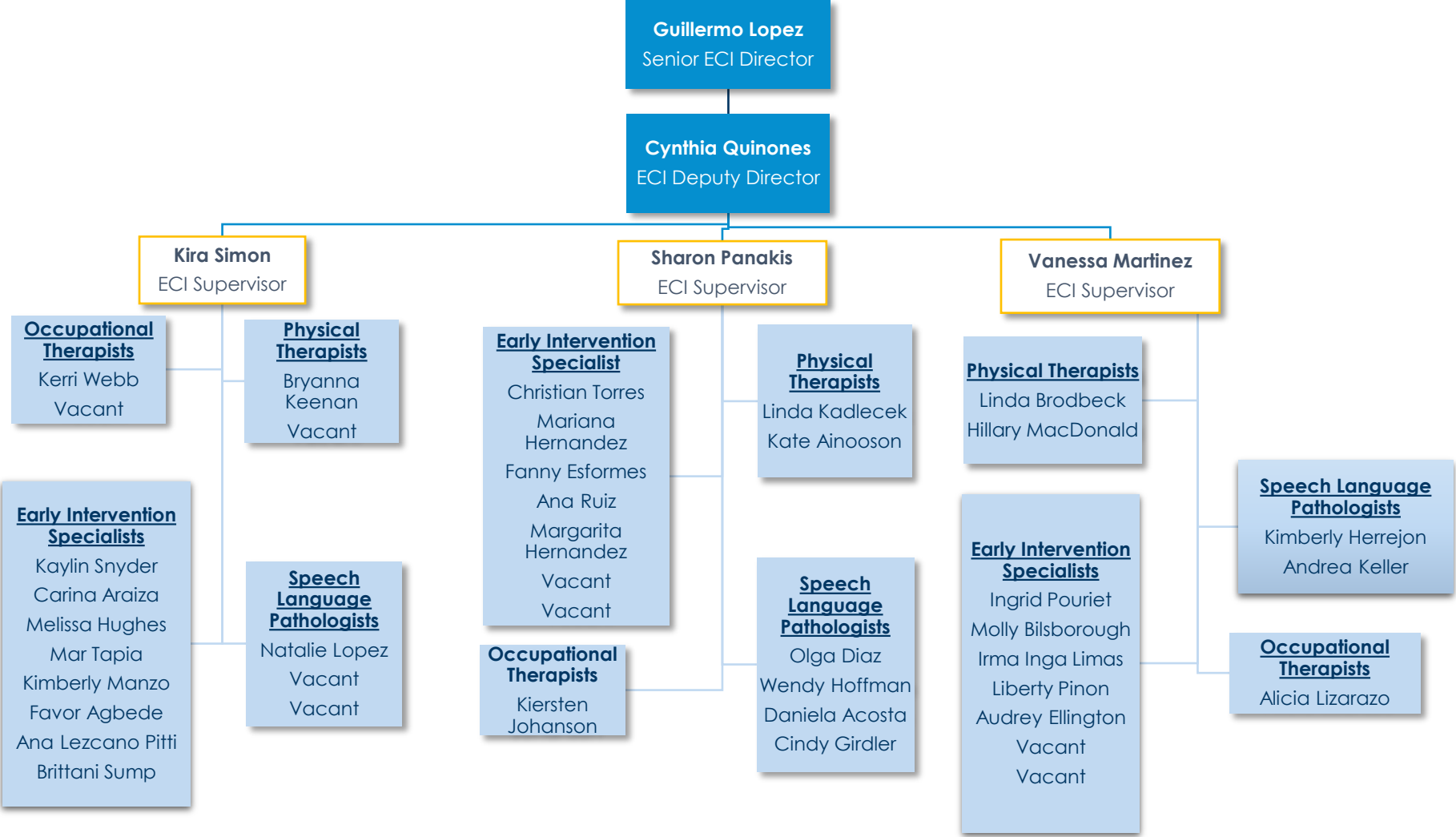
Organizational Chart



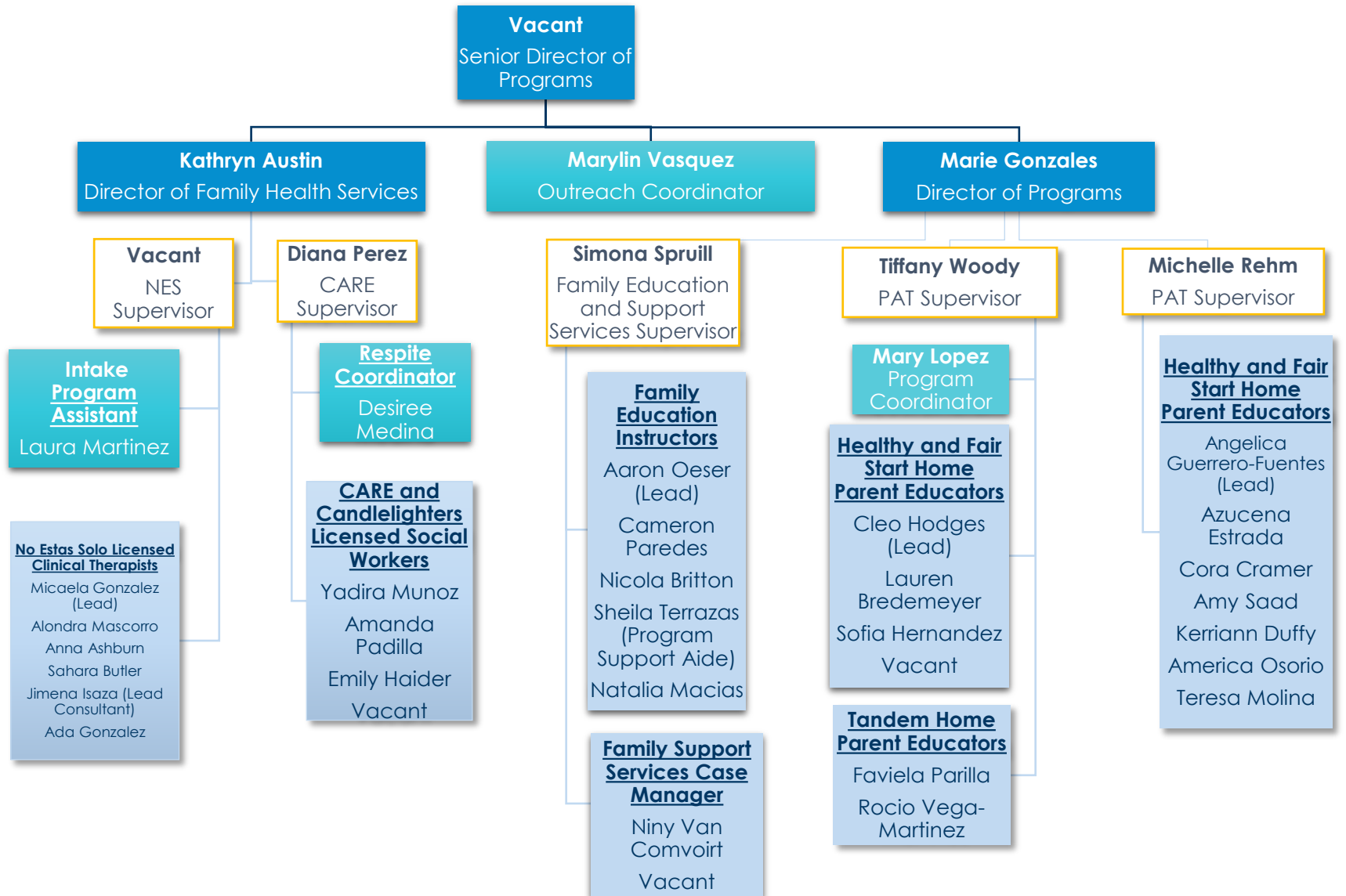
Organizational Chart



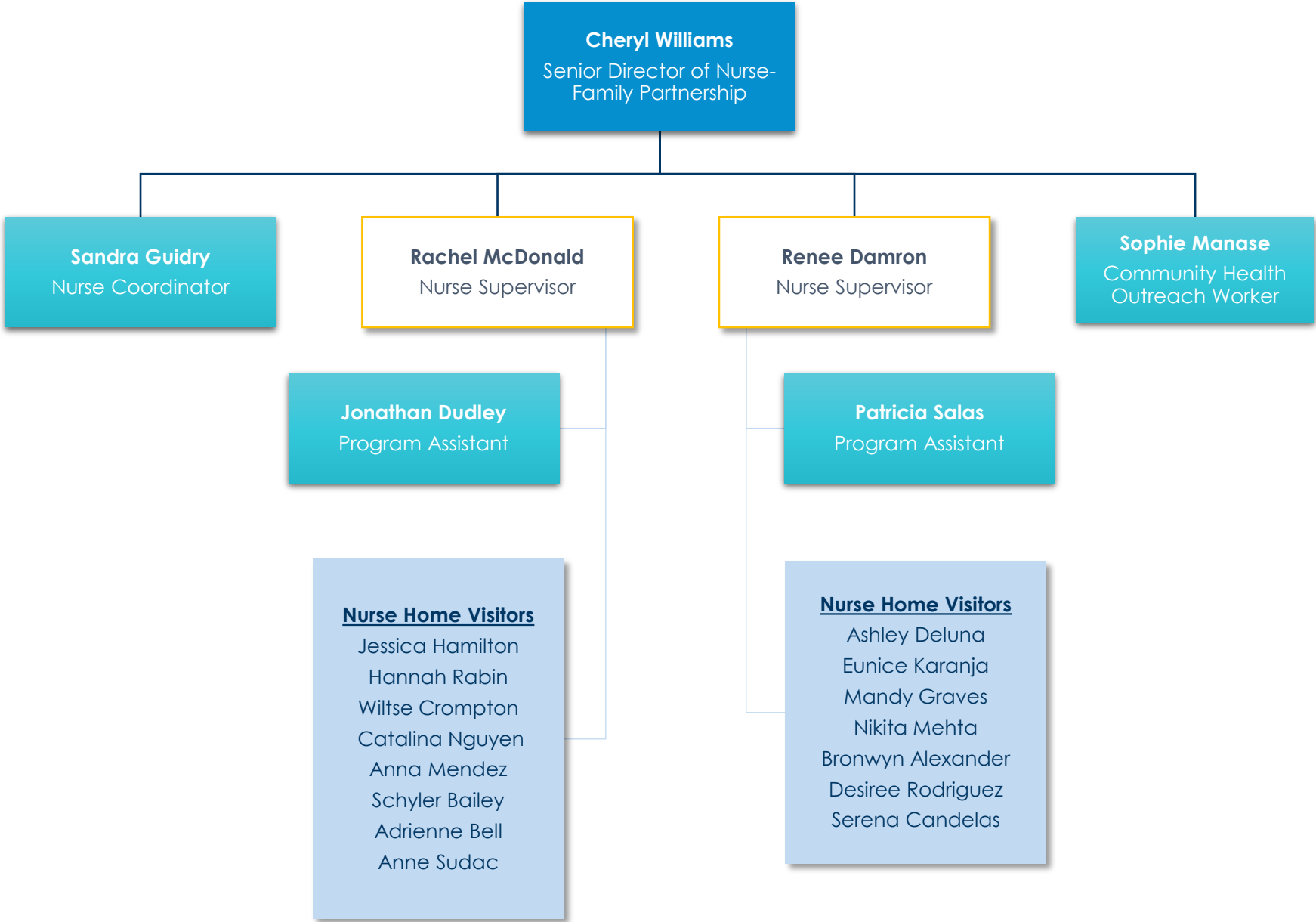
Organizational Chart



Organizational Chart



Organizational Chart



Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning **SEP 1, 2022** and ending **AUG 31, 2023**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization ANY BABY CAN OF AUSTIN, INC.		D Employer identification number ** - ***4335
	Doing business as		E Telephone number 512-454-3743
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	6207 SHERIDAN AVENUE		G Gross receipts \$ 14,289,488.
	City or town, state or province, country, and ZIP or foreign postal code AUSTIN, TX 78723		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
F Name and address of principal officer: VERONDA L. DURDEN SAME AS C ABOVE		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		If "No," attach a list. See instructions	
J Website: WWW.ANYBABYCAN.ORG		H(c) Group exemption number	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1993	M State of legal domicile: TX

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: WITH A FOCUS ON CHILD DEVELOPMENT, ANY BABY CAN PROVIDES IN-HOME THERAPY (PHYSICAL,		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	25
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	25
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	190
	6 Total number of volunteers (estimate if necessary)	6	375
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	12,808,166.	11,846,602.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,183,947.	2,315,914.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	31,094.	76,743.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	193,595.	13,008.
		15,216,802.	14,252,267.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	723,641.	269,016.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	11,324,238.	12,045,208.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25)	750,644.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,248,913.	2,579,400.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	14,296,792.	14,893,624.	
19 Revenue less expenses. Subtract line 18 from line 12	920,010.	-641,357.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	9,780,728.	8,590,598.
	22 Net assets or fund balances. Subtract line 21 from line 20	1,881,488.	1,294,151.
	7,899,240.	7,296,447.	

Part II Signature Block

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

Sign Here	<i>Veronda L. Durden</i>	07/15/2024
	Signature of officer	Date
Paid Preparer Use Only	VERONDA L. DURDEN, PRESIDENT AND CEO	
	Type or print name and title	
Paid Preparer Use Only	Print/Type preparer's name PRERNA JAGADA	Preparer's signature <i>Perna Jagada</i>
	Date 07/12/24	Check if self-employed <input type="checkbox"/> PTIN P01063809
Preparer Use Only	Firm's name WEAVER AND TIDWELL, LLP	Firm's EIN ** - ***6316
	Firm's address 1601 SOUTH MOPAC EXPWY, STE. D250 AUSTIN, TX 78746	Phone no. 512.609.1900

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: ANY BABY CAN, AN AUSTIN-BASED NONPROFIT, PARTNERS WITH PARENTS SO CHILDREN REACH THEIR FULL POTENTIAL. WITH PROGRAMS THAT MEET CLIENTS WHERE THEY ARE AT HOME, WORK OR SCHOOL ANY BABY CAN PROVIDES IN-HOME THERAPY, PARENT EDUCATION, MENTAL HEALTH COUNSELING, MEDICAL CASE

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 13,966,646. including grants of \$ 269,016.) (Revenue \$ 2,315,914.) EACH YEAR, ANY BABY CAN SERVES MORE THAN 3,000 PARENTS AND CHILDREN IN CENTRAL TEXAS. SERVICES RANGE FROM PARENTING CLASSES TO IN-HOME THERAPIES AND DEVELOPMENTAL SUPPORT, PARENT EDUCATION, RESOURCE NAVIGATION AND MORE.

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

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

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

4e Total program service expenses 13,966,646.

Any Baby Can

ANTI-HARASSMENT/DISCRIMINATION*

Any Baby Can is committed to providing employees a safe and healthy environment. All employees are entitled to work in an environment free of harassment, discrimination from supervisors, co-workers, or third parties such as volunteers, contractors, clients, or vendors.

Any Baby Can will not tolerate harassment, discrimination or offensive behavior based on race, color, sex (including pregnancy, sexual orientation, and gender identity or gender expression), religion, national origin, citizenship status, age, disability, military status, genetic information or any other legally protected status or characteristic.

Employees must not engage in harassment, discrimination or offensive behavior. Additionally, because of Any Baby Can's strong commitment to keeping the workplace free from harassing, discriminatory and offensive behavior, employees must avoid any conduct that could be viewed by a reasonable person as harassing, discriminatory or offensive even if the conduct does not violate federal, state or local laws.

Harassment based on the characteristics named above becomes unlawful where 1) enduring the offensive conduct becomes a condition of continued employment, or 2) the conduct is severe or pervasive enough to create a work environment that a reasonable person would consider intimidating, hostile, or abusive.

Harassment, discrimination or offensive behavior may take different forms and may be verbal, nonverbal, or physical in nature. Examples of this behavior include but are not limited to:

- Unwelcome physical contact such as kissing, fondling, hugging, or touching
- Demands for sexual favors; sexual innuendoes, suggestive comments, jokes of a sexual nature, sexist put-downs or sexual remarks about a person's body; sexual propositions or persistent unwanted courting
- Swearing, offensive gestures, or graphic language made because of a person's protected characteristics
- Slurs, jokes or derogatory remarks, whether in email, texts, or other communications, relating to a person's protected characteristics
- Calendars, posters, pictures, drawings, display, cartoons, images, lists, e-mails, or computer activity that reflects disparagingly upon a person's protected characteristics

For the purposes of this policy, sexual harassment is defined, as in the Equal Employment Opportunity Commission Guidelines, as unwelcome sexual advances, requests for sexual favors and other verbal, visual or physical conduct of a sexual nature when, for example: (i) submission to such conduct is an explicit or implicit term or condition of an individual's employment; (ii) employment decisions are based on an employee's submission to or rejection of such conduct; or (iii) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

* For additional information, procedures, or forms associated with policies or rules contained in this handbook, please refer to the online Forms Library, the agency-wide Policy Folder, or contact Human Resources 26

An employee who has a complaint of harassment, discrimination or offensive behavior by anyone, including a supervisor, co-worker, volunteer, contractor, client, or vendor, should immediately notify their supervisor, Human Resources or other management. The person who receives a complaint shall immediately report the matter to his or her supervisor and Human Resources. If the action involves the President/CEO, report should be made to the Board Chair.

CLIENT ETHICS AND CONDUCT*

Any Baby Can's mission is to empower families so children can succeed. Services provided to Any Baby Can clients and families must be consistent with the agency's mission.

Any Baby Can staff and volunteers are prohibited from engaging in any action that suggests possible physical, verbal or sexual abuse, neglect, harassment, or exploitation of clients and/or their families.

The agency will make every effort to reasonably accommodate clients with disabilities, as recognized by ADA and ADAAA.

* For additional information, procedures, or forms associated with policies or rules contained in this handbook, please refer to the online Forms Library, the agency-wide Policy Folder, or contact Human Resources 27

Any Baby Can of Austin, Inc.

Financial and Compliance Report

August 31, 2023

CONTENTS

Page

Independent Auditor's Report..... 1

Financial Statements

 Statements of Financial Position 4

 Statements of Activities..... 5

 Statements of Cash Flows..... 7

 Notes to Financial Statements 8

Internal Controls and Compliance Reports

 Independent Auditor's Report on Internal Control over Financial Reporting
 and on Compliance and Other Matters Based on an
 Audit of Financial Statements Performed in Accordance
 with *Government Auditing Standards*..... 21

 Independent Auditor's Report on Compliance for Each
 Major Federal and State Program and Report on Internal Control over Compliance in
 Accordance with the Uniform Guidance and State of Texas
 Grant Management Standards 23

 Schedule of Expenditures of Federal and State Awards 26

 Notes to Schedule of Expenditures of Federal and State Awards 27

 Schedule of Findings and Questioned Costs 28



Independent Auditor's Report

To the Board of Directors of
Any Baby Can of Austin, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Any Baby Can of Austin, Inc. (the Organization), which comprise the statements of financial position as of August 31, 2023 and 2022, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of August 31, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date that the financial statements are issued, or when applicable, one year after the date that the financial statements are available to be issued.

The Board of Directors of
Any Baby Can of Austin, Inc.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Organization's basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for federal awards (Uniform Guidance)* and the *State of Texas Grant Management Standards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Board of Directors of
Any Baby Can of Austin, Inc.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 17, 2024 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Austin, Texas
May 17, 2024

Any Baby Can of Austin, Inc.

Statements of Financial Position

August 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
Cash and cash equivalents	\$ 3,284,942	\$ 3,611,722
Investments, at fair value	509,948	467,855
Accounts receivable		
Grants and contracts	1,438,351	2,247,101
Medical billings	183,914	206,475
Other	2,442	9,901
Prepaid expenses and other	88,217	80,382
Beneficial interest in assets held by others	352,209	331,452
Property and equipment, net	<u>2,730,575</u>	<u>2,825,840</u>
TOTAL ASSETS	<u>\$ 8,590,598</u>	<u>\$ 9,780,728</u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	\$ 325,620	\$ 447,238
Accrued expenses	950,815	814,654
Deferred revenue	<u>17,716</u>	<u>619,596</u>
Total liabilities	1,294,151	1,881,488
NET ASSETS		
Without donor restrictions	5,776,273	5,902,415
With donor restrictions	<u>1,520,174</u>	<u>1,996,825</u>
Total net assets	<u>7,296,447</u>	<u>7,899,240</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 8,590,598</u>	<u>\$ 9,780,728</u>

The Notes to Financial Statements
are an integral part of these statements.

Any Baby Can of Austin, Inc.

Statement of Activities Year Ended August 31, 2023

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
SUPPORT AND REVENUE			
Donations	\$ 422,240	\$ 135,324	\$ 557,564
Foundation contributions	333,700	1,566,846	1,900,546
In-kind contributions	77,364	-	77,364
Special events, net of donor direct benefit expense of \$37,221	244,975	100,020	344,995
Government grants	9,024,470	10,000	9,034,470
Medical billing	2,315,911	-	2,315,911
Investment income	95,734	19,574	115,308
Miscellaneous income	2,846	6,000	8,846
Net assets released from restrictions	2,314,415	(2,314,415)	-
	<u>14,831,655</u>	<u>(476,651)</u>	<u>14,355,004</u>
EXPENSES			
Program services	13,953,455	-	13,953,455
Management and general	176,334	-	176,334
Fundraising	828,008	-	828,008
	<u>14,957,797</u>	<u>-</u>	<u>14,957,797</u>
Change in net assets	(126,142)	(476,651)	(602,793)
NET ASSETS, beginning of year	<u>5,902,415</u>	<u>1,996,825</u>	<u>7,899,240</u>
NET ASSETS, end of year	<u>\$ 5,776,273</u>	<u>\$ 1,520,174</u>	<u>\$ 7,296,447</u>

The Notes to Financial Statements
are an integral part of this statement.

Any Baby Can of Austin, Inc.

Statement of Activities Year Ended August 31, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
SUPPORT AND REVENUE			
Donations	\$ 541,083	\$ 171,614	\$ 712,697
Foundation contributions	1,592,000	1,474,309	3,066,309
In-kind contributions	84,292	-	84,292
Special events, net of donor direct benefit expense of \$44,603	165,122	25,000	190,122
Government grants	8,944,867	-	8,944,867
Medical billing	2,176,481	-	2,176,481
Investment income	(24,820)	(29,025)	(53,845)
Miscellaneous income	3,473	7,466	10,939
Net assets released from restrictions	2,090,242	(2,090,242)	-
	<u>15,572,740</u>	<u>(440,878)</u>	<u>15,131,862</u>
EXPENSES			
Program services	13,442,821	-	13,442,821
Management and general	156,631	-	156,631
Fundraising	697,338	-	697,338
	<u>14,296,790</u>	<u>-</u>	<u>14,296,790</u>
Change in net assets	1,275,950	(440,878)	835,072
NET ASSETS, beginning of year	<u>4,626,465</u>	<u>2,437,703</u>	<u>7,064,168</u>
NET ASSETS, end of year	<u>\$ 5,902,415</u>	<u>\$ 1,996,825</u>	<u>\$ 7,899,240</u>

The Notes to Financial Statements
are an integral part of this statement.

Any Baby Can of Austin, Inc.
Statements of Cash Flows
Years Ended August 31, 2023 and 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (602,793)	\$ 835,072
Adjustments to reconcile change in net assets to net cash provided by (used in) operations		
Depreciation	118,163	105,581
Net (gain) loss in value of beneficial interest	(20,757)	40,183
Net (gain) loss in value of investments	(42,093)	32,145
Change in operating assets and liabilities		
Grants and contracts receivable	808,750	(521,116)
Medical billings	22,561	(47,274)
Other receivables	7,459	(6,095)
Prepaid expenses and other	(7,835)	(30,284)
Accounts payable	(121,618)	186,777
Accrued expenses	136,161	79,378
Deferred revenue	(601,880)	(283,475)
	(303,882)	390,892
Net cash provided by (used in) operating activities	(303,882)	390,892
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Investments	-	(500,000)
Purchase of property and equipment	(22,898)	(213,405)
	(22,898)	(713,405)
Net cash used in investing activities	(22,898)	(713,405)
Net change in cash and cash equivalents	(326,780)	(322,513)
CASH AND CASH EQUIVALENTS, beginning of year	3,611,722	3,934,235
CASH AND CASH EQUIVALENTS, end of year	\$ 3,284,942	\$ 3,611,722

The Notes to Financial Statements are an integral part of these statements.

Any Baby Can of Austin, Inc.

Notes to Financial Statements

Note 1. Organization

Organization

Any Baby Can of Austin, Inc. (Any Baby Can or the Organization) is a Central Texas nonprofit that partners with families to overcome obstacles and achieve well-being. With programs that meet clients where they are - at home, work, or school – Any Baby Can helps build stability, develop skills, and navigate systems, so children and families reach their full potential. While services vary from child development and case management to mental health and prenatal care, they're all focused on strengthening families.

In 1979, CEDEN (Center for Development, Education and Nutrition) Family Resource Center was founded to provide comprehensive services to families in need of prenatal, early childhood, and parenting education. In 1992, Any Baby Can of Austin, Inc. began serving the community after a Texas Department of State Health Services needs assessment determined that a significant population of children with special needs resided in the area. On April 1, 2000, CEDEN Family Resource Center and Any Baby Can of Austin, Inc. merged.

In 2003, the Candlelighters Childhood Cancer Foundation of the Austin Area became part of Any Baby Can, and in 2008 Children's Hearing Aid Texas, also merged into Any Baby Can, consolidating a variety of family services and making it easier for children and parents to get the support they need.

Note 2. Summary of Significant Accounting Policies

Basis of Presentation

The Organization's financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). For financial statement purposes, the Organization reports information regarding its financial position and activities according to two classes of net assets; net assets with donor restrictions and net assets without donor restrictions.

Net Asset Classifications

The Organization classifies its net assets into two categories as follows:

Net Assets With Donor Restrictions: Net assets subject to donor-imposed stipulations that they may be maintained permanently by the Organization or may be fulfilled by actions of the Organization pursuant to those stipulations or that expire by the passage of time. When a restriction is satisfied, Net Assets with Donor Restrictions are reclassified to Net Assets without Donor Restrictions.

Net Assets Without Donor Restrictions: Net assets that are not subject to donor-imposed stipulations. Net Assets without Donor Restrictions may be used for any purpose or designated for specific purposes by action of the Board of Directors.

Financial Accounting Standards Board (FASB) issued FASB Accounting Standards Codification (ASC) Topic 958-205, which provides guidance on the net asset classification of donor-restricted endowment funds for a not-for-profit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act of 2006 (UPMIFA). ASC Topic 958-205 provides for disclosures about an organization's endowment funds (both donor-restricted endowment funds and board-designated endowment funds) whether or not the organization is subject to UPMIFA.

Any Baby Can of Austin, Inc.

Notes to Financial Statements

The state of Texas adopted UPMIFA effective September 2007. The Organization has determined that the majority of its net assets do not meet the definition of endowments under UPMIFA. While not UPMIFA-defined endowments, the Organization intends many of its funds to be permanent and manages them accordingly. Further references to "endowment", "endowment fund", or "endowed assets" in these notes relate to those intentions of the Organization.

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash and cash equivalents consist of cash held in bank deposit accounts and short-term, highly liquid investments with purchased maturities of 90 days or less.

Contributions, Grants, and Other Support

Contributions and grants received (including unconditional promises to give, Pledges) are recorded as revenue without donor restrictions or with donor restrictions in the period received depending on the existence and/or nature of any donor restrictions. Conditional contributions and grants are recognized as revenue when the conditions upon which they depend are substantially met. Promises to give are recognized as revenue only if sufficient evidence exists in the form of verifiable documentation that a promise was made and received, and any conditions to receive have been met.

For government grants in which the restriction is met in the same period that the revenue is recognized, the Organization has elected to recognize as a net asset without donor restrictions. All other revenue and support is reported as restricted if the support is received with donor stipulations that limit the use of donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Support that is not restricted by the donor is reported as an increase in net assets without donor restrictions in the reporting period in which the support is recognized. Donated assets are recorded at their estimated fair values at the date of receipt.

Pledges and grants with maturity dates due within 12 months are recorded at net realizable value, while pledges with maturity dates in subsequent years are recorded at the present value of their net realizable value using an appropriate discount rate.

Medical Billing Revenue

Medical billing revenue is generated by billing clients' insurance providers for the services provided by the Organization through the Early Childhood Intervention (ECI) program, Medical Case Management programs, and No Estás Solo mental health counseling program. Revenue is received from Medicaid, private insurance, CHIP, Tricare, and also through billing clients' family cost share. Due to the uncertain nature of the amounts that will be reimbursed to the Organization after deductions, deductibles, etc., this revenue is recorded when payment is received, and any payments for services rendered in the current fiscal year received in September and October, subsequent to year-end, are accrued as current year revenue. Medical billing is considered an exchange revenue transaction and recorded as revenue without donor restrictions.

Any Baby Can of Austin, Inc.

Notes to Financial Statements

Allowance for Doubtful Accounts

Governmental grants included in receivables are individually analyzed for purposes of determining collectability at year-end, and an allowance was not deemed necessary at August 31, 2023 or 2022. The Organization evaluates the collectability of its pledges and adequacy of its allowance for doubtful accounts on a periodic basis. The evaluation includes historical loss experience, length of time the pledges are past due, and adverse situations that may affect the donor's ability to honor its pledge. The Organization records and adjusts its allowance for doubtful accounts as necessary.

Contributed Services and Assets

During the years ended August 31, 2023 and 2022, the value of contributed services meeting the requirements for recognition in the financial statements was not material and no amounts have been recorded. Although individuals volunteer their time and perform a variety of tasks that assist the Organization, these services do not meet the criteria for recognition as contributed services. Contributed assets are recorded at their estimated fair value on the date of donation. The Organization received in-kind contributions for the years ended August 31, 2023 and 2022 of \$77,364 and \$84,292, respectively.

The Organization reports contributions of land, buildings, and equipment as unrestricted, unless explicit donor stipulations specify how the donated assets must be used. Gifts of assets with explicit restrictions that specify how the assets are to be used are accounted for as restricted support. The Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Property and Equipment

Property and equipment purchased for or exceeding \$2,500 are recorded at cost. Property and equipment are depreciated using the straight-line method over the useful lives of the assets as follows:

Buildings and improvements	5 - 37 years
Furniture and equipment	3 - 5 years
Vehicles	3 - 5 years

Investments

The Organization's investments in equity securities with readily determinable fair value and all debt securities are reported at their fair value. Unrealized gains and losses arising from changes in the fair value of investments are reported in the statement of activities as increases or decreases in net assets without donor restrictions unless their use is restricted by donors for a specified purpose or future period.

The value of beneficial interests held by others is based on the value of the Organization's proportional share of the overall assets held by the trustee. Investment income and unrealized gains and losses from beneficial interests are reported as net assets with donor restrictions until appropriated for expenditure. Alternatively, distributions made from the trustee to the Organization are reported as increases to net assets without donor restrictions and are available for use in normal operations.

Any Baby Can of Austin, Inc.

Notes to Financial Statements

Income Taxes

The Organization is exempt from federal income tax under the Internal Revenue Code Section 501(c)(3) for income related to its exempt purpose. The Organization is classified by the Internal Revenue Service as an organization other than a private foundation.

The Organization recognizes in its financial statements the financial effect of a tax position, if that position is more likely than not to be sustained upon examination, including resolution of any appeals or litigation processes, based upon the technical merits of the position. Tax positions taken related to the Organization's tax exempt status for federal tax purposes have been reviewed, and management is of the opinion that material positions taken by the Organization would more likely than not be sustained by examination. Accordingly, the Organization has not recorded an income tax liability for uncertain tax benefits.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Functional Expenses

The expense information contained in the statements of activities reports certain categories of expenses that are attributable to program services or supporting functions of the Organization. The costs of providing program or other activities have been summarized on a functional basis in Note 12 of the financial statements. Accordingly, certain costs are allocated among program services and supporting services benefited. Such allocations are determined by management on an equitable basis.

The expenses that are allocated include the following:

<u>Expense</u>	<u>Method of Allocation</u>
Salaries and benefits	Time and effort
Communication	FTE count
Professional fees and contracts	FTE count
Supplies and printing	FTE count
Equipment rental	FTE count
Occupancy	Square footage
Depreciation	Square footage

Any Baby Can of Austin, Inc.

Notes to Financial Statements

Concentration of Credit Risk

The Organization maintains its cash in bank deposit accounts, which, at times, may exceed Federal Reserve limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation up to certain limits. The Organization has not experienced any losses in such accounts.

Long-Lived Assets

Long-lived assets held and used by the Organization are reviewed for impairment whenever events or changes in circumstances indicate that their net book value may not be recoverable. When such factors and circumstances exist, the Organization compares the projected undiscounted future cash flows associated with the related asset or group of assets over their estimated useful lives against their respective carrying amounts. Impairment, if any, is based on the excess of the carrying amount over the fair value of those assets and is recorded in the period in which the determination was made. No indicators of impairment existed at August 31, 2023 or 2022.

Recent Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, including subsequent related ASU amendments, that supersedes Accounting Standards Codification (ASC) 840 Leases and replaces it with ASC 842 Leases. The new standard increases transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the balance sheet. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases. The Organization evaluated the impact of the implementation of this ASC on the financial statements and elected not to implement, as the impact was not deemed material to the statements of financial position, statements of activities, or statement of cash flows.

In September 2020, FASB issued ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The new standard increases transparency of contributed nonfinancial assets for not-for-profit entities through enhancements to presentation and disclosure. The Organization evaluated the impact on the implementation of this ASC on the financial statements and related disclosure and elected not to implement as contributed nonfinancial assets are not material to the financial statements as a whole. Contributed services and assets are discussed above in Note 2.

Subsequent Events

The Organization evaluated events that occurred, for recognition and disclosure, after August 31, 2023 through May 17, 2024, the date these financial statements were available to be issued.

Any Baby Can of Austin, Inc.

Notes to Financial Statements

Note 3. Fair Value Measurements

The Organization has established a three-level valuation hierarchy for disclosure of fair value measurements, and expands disclosures about fair value measurements to include how fair value is determined for assets and liabilities. Fair value is defined as an exit price representing the amount that would be received to sell an asset, or paid to transfer a liability in an orderly transaction between market participants. An instrument's categorization within the hierarchy is based upon the lowest level of input that is significant to the fair value measurement. The significant levels of inputs are as follows:

Level 1: Inputs that utilize quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: Inputs that include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument. Fair values for these instruments are estimated using pricing models, quoted prices of securities with similar characteristics, or discounted cash flows.

Level 3: Inputs that are unobservable inputs for the asset or liability, which are typically based on an entity's own assumptions, as there is little, if any, related market activity.

During 2009, the Organization transferred endowment funds totaling \$157,306 to the Austin Community Foundation (ACF) to take advantage of ACF's investment expertise and to allow these funds to gain synergies with other funds held by ACF. ACF does not hold variance power over these endowed funds; therefore, the Organization can request distribution at any point in time. The Organization has classified these funds as permanently restricted and they are considered Level 2 investments. The amount available for distribution for each respective year is calculated as 8% of the fair market value of the fund as of January 31 (the valuation date), to be distributed on a quarterly basis. Any return on investment in excess of distribution amount is to be added to the original gift and is recorded as an increase in donor restricted net assets as temporarily restricted until those amounts are appropriated for expenditure by the Organization. There were no distributions from these endowment funds for the year ended August 31, 2023 or 2022.

During 2022, the Organization opened a Charles Schwab One account and entered into an agreement with Austin Asset to manage the transferred funds totaling \$500,000. The Organization has classified these funds as unrestricted, and they are considered a Level 1 investment. The amount available for distribution for each respective year is calculated as 5% of the average value in the 4 prior quarters in the first year, 8 prior quarters in the second year, 12 prior quarters in the third year, 16 prior quarters in the fourth year, and 20 prior quarters thereafter.

The table below summarizes the instruments recognized at fair value by level for the year ended August 31, 2023:

	2023			
	(Level 1)	(Level 2)	(Level 3)	Total
Mutual fund	\$ 509,948	\$ -	\$ -	\$ 509,948
Beneficial interest held by others	-	352,209	-	352,209
	<u>\$ 509,948</u>	<u>\$ 352,209</u>	<u>\$ -</u>	<u>\$ 862,157</u>

Any Baby Can of Austin, Inc.

Notes to Financial Statements

The table below summarizes the instruments recognized at fair value by level for the year ended August 31, 2022:

	2022			Total
	(Level 1)	(Level 2)	(Level 3)	
Mutual fund	\$ 467,855	\$ -	\$ -	\$ 467,855
Beneficial interest held by others	-	331,452	-	331,452
	\$ 467,855	\$ 331,452	\$ -	\$ 799,307

Note 4. Property and Equipment

Property and equipment as of August 31, 2023 and 2022 included:

	2023	2022
Land	\$ 135,000	\$ 135,000
Construction in progress	-	131,855
Buildings and improvements	3,321,201	3,182,838
Furniture and equipment	225,054	288,070
Vehicles	64,015	64,015
	3,745,270	3,801,778
Accumulated depreciation	(1,014,695)	(975,938)
Total property and equipment	\$ 2,730,575	\$ 2,825,840

Depreciation expense was \$118,163 and \$105,581 respectively for the years ended August 31, 2023 and 2022.

Certain prior year amounts have been reclassified within total property and equipment for consistency with the current year presentation. These reclassifications had no effect on the reported results of operations.

Note 5. Line of Credit

The Organization obtained a line of credit agreement with a financial institution with a \$600,000 limit that matures upon demand and bears interest at a variable interest rate, based upon the prime rate plus 4.416% through October 12, 2022 and 3.155% beginning October 13, 2022 and thereafter. No amounts were outstanding on the line of credit as of August 31, 2023 and 2022.

Any Baby Can of Austin, Inc.

Notes to Financial Statements

Note 6. Net Assets with Donor Restrictions

Net Assets with Donor Restrictions consisted of the following at August 31, 2023 and 2022:

	2023	2022
Program use restrictions	\$ 1,240,493	\$ 1,733,626
Endowment restrictions	279,681	263,199
	\$ 1,520,174	\$ 1,996,825

Net assets released from Net Assets with Donor Restrictions due to the satisfaction of requirements consisted of the following at August 31, 2023 and 2022:

	2023	2022
Program use restrictions	\$ 2,314,415	\$ 2,090,242

Note 7. Endowments

The Organization has interpreted Texas UPMIFA as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classified as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified as permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Organization in a manner consistent with a standard of prudence prescribed by Texas UPMIFA. Both the permanent and temporary restricted net assets are classified as Net Assets with Donor Restrictions on the face of the financial statements.

In accordance with Texas UPMIFA, the Organization considers the following factors in making a determination on the amount, if any, to be available for distribution from each endowment fund:

- The duration and preservation of the fund
- The purposes of the Organization and the donor-restricted endowment fund
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of the Organization
- The investment policies of the Organization

The Organization's endowments consist of two funds established for the benefit of children in the Austin community.

Any Baby Can of Austin, Inc.

Notes to Financial Statements

The Mary Sams Memorial Fund represents a gift of bonds given in perpetuity to the Organization that is classified as Net Assets with Donor Restrictions. This endowment requires the original endowment of \$157,306 to remain in perpetuity. The remaining portion of this donor-restricted endowment fund that is not classified as permanently restricted is classified as temporarily restricted until those amounts are appropriated for expenditure by the Organization. As discussed in Note 3, during 2009 the Organization transferred these endowed funds to ACF.

The second endowment fund was established by the Organization using its own unrestricted funds and is held at ACF as well. These funds, and any gains/losses in these funds, are recorded under Net Assets without Donor Restrictions.

Both of these endowment funds are recorded at fair value on the Statements of Financial Position as Beneficial Interests in Assets Held by Others.

The summary of changes in endowment assets for the years ended August 31, 2023 and 2022 is as follows:

	Net Assets without Donor Restrictions	Net Assets with Donor Restrictions	Total
Endowment assets as of August 31, 2021	\$ 76,528	\$ 295,107	\$ 371,635
Investment earnings, net	<u>(8,275)</u>	<u>(31,908)</u>	<u>(40,183)</u>
Endowment assets as of August 31, 2022	68,253	263,199	331,452
Investment earnings, net	<u>4,275</u>	<u>16,482</u>	<u>20,757</u>
Endowment assets as of August 31, 2023	<u>\$ 72,528</u>	<u>\$ 279,681</u>	<u>\$ 352,209</u>

Funds with Deficiencies

From time to time, the fair value of assets associated with individual donor restricted endowment funds may fall below the level that the donor or Board of Directors requires the Organization to retain as a fund of perpetual duration. There were no funds with deficiencies as of August 31, 2023 and 2022.

Return Objectives and Risk Parameters

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that is intended to produce results that produce a yield that preserves the endowment's purchasing power by meeting the Organization's Spending Policy, expenses and inflation over a long-time horizon, while assuming a moderate level of investment risk. Actual returns in any given year may vary from this amount.

Any Baby Can of Austin, Inc.

Notes to Financial Statements

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Organization relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Organization targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

Spending Policy and How the Investment Objectives Relate to Spending Policy

The Mary Sams Memorial Fund endowment requires the original endowment of \$157,306 to remain in perpetuity, with 8% of the fair market value of the fund as of January 31 each year (the valuation date) to be available for distribution on a quarterly basis. Any return on investment in excess of distribution amount is to be added to the original gift and is recorded as an increase in donor restricted net assets as temporarily restricted until those amounts are appropriated for expenditure by the Organization. There were no distributions from this endowment for the years ended August 31, 2023 or 2022.

The second endowment fund that was established by the Organization using its own unrestricted funds had no distributions as well for the years ended August 31, 2023 or 2022. This fund was established to provide general support for the Organization and distributions of the spendable amount of the endowment fund are at the request of the Organization in agreement with Austin Community Foundation's (ACF's) Endowment Fund policies.

Note 8. Retirement Plan

The Organization offers a 403(b)-retirement plan. All employees are eligible to participate on their first day of employment. The Organization will match 50% of an employee's contributions up to 4% of their salary deferral after an employee has been employed for one year. Any employee contributions made toward the retirement plan are 100% vested. Participating employees vest employer contributions at 25% per year of service, reaching 100% after four years. Employer retirement match expense for the years ended August 31, 2023 and 2022 was approximately \$104,241 and \$94,228 respectively.

Note 9. Commitments and Contingencies

Leases

The Organization has various equipment leases for copiers as well as a facility lease. Lease expense was approximately \$47,834 and \$45,436 for the years ended August 31, 2023 and 2022, respectively.

Minimum future lease payments as of August 31, 2023 are as follows:

	Year Ending August 31,	
	2024	\$ 21,656
	2025	10,456
	2026	9,573
	2027	9,573
	2028	9,573
	Total	<u>\$ 60,831</u>

Any Baby Can of Austin, Inc.

Notes to Financial Statements

Contracts with Grantors

The Organization is funded by contracts that are subject to review and audit by grantor agencies. These contracts have certain compliance requirements and if audits by the grantor agencies disclose any areas of substantial noncompliance, the Organization may be required to refund any disallowed costs. Management believes the Organization has complied with applicable requirements.

Contingencies

The Organization from time to time may be involved in contingencies relating to claims arising out of its ordinary course of business. Management believes that there are no claims or actions pending or threatened against the Organization, the ultimate disposition of which would have a material impact on the Organization's financial position, results of operations, or cash flows.

Note 10. Concentrations

During the years ended August 31, 2023 and 2022, the Organization received approximately 63% and 59%, respectively, of total revenue from grant contracts funded through federal, state, and local governments. It is reasonably possible that at some time these contracts could cease, or funding could be reduced, which would have a severe impact on the Organization. However, the Organization does not expect these contracts will be lost in the near future. The Organization also relies on private contributions to provide matches towards grants and also to provide supplemental funds for programs and other expenses not funded by federal, state, or local awards.

Note 11. Special Events

Special events revenue, net of expenses, for the years ended August 31, 2023 and 2022 consisted of the following:

	<u>2023</u>	<u>2022</u>
Harvest Classic	\$ 100,020	\$ 25,000
One Stellar Night	165,444	130,122
Other	<u>79,531</u>	<u>35,000</u>
Total	<u>\$ 344,995</u>	<u>\$ 190,122</u>

Any Baby Can of Austin, Inc.

Notes to Financial Statements

Note 12. Functional Classification of Expenses

Functional expenses for the year ended August 31, 2023 are as follows:

	Program Services	Management and General	Fundraising	Total 2023
Salaries, benefits and payroll taxes	\$ 11,274,564	\$ 116,686	\$ 653,957	\$ 12,045,207
Communication	115,321	2,045	3,612	120,978
Staff professional development	87,262	500	673	88,435
Travel	199,242	127	114	199,483
Professional fees and contracts	1,328,081	530	20,623	1,349,234
Supplies and materials	58,366	1,904	6,213	66,483
Agency memberships and site fees	76,598	1,546	113	78,257
Equipment rental and maintenance	32,863	1,344	1,581	35,788
Equipment and technology purchases	180,442	6,609	12,853	199,904
Occupancy	114,783	2,835	9,557	127,175
Client assistance	263,824	-	-	263,824
Fundraising event expenses	-	-	8,507	8,507
Business expense	117,287	38,764	22,944	178,995
Depreciation expense	104,822	3,444	9,897	118,163
In-kind expense	-	-	77,364	77,364
Total expenses	<u>\$ 13,953,455</u>	<u>\$ 176,334</u>	<u>\$ 828,008</u>	<u>\$14,957,797</u>

Functional expenses for the year ended August 31, 2022 are as follows:

	Program Services	Management and General	Fundraising	Total 2022
Salaries, benefits and payroll taxes	\$ 10,679,668	\$ 110,080	\$ 534,493	\$ 11,324,241
Communication	106,692	870	2,921	110,483
Staff professional development	49,079	266	807	50,152
Travel	130,002	63	99	130,164
Professional fees and contracts	1,217,233	1,029	21,872	1,240,134
Supplies and materials	40,956	1,237	6,091	48,284
Agency memberships and site fees	77,336	1,037	117	78,490
Equipment rental and maintenance	32,870	1,779	1,573	36,222
Equipment and technology purchases	154,024	10,073	9,711	173,808
Occupancy	98,315	1,756	8,298	108,369
Client assistance	639,349	-	-	639,349
Fundraising event expenses	-	-	9,954	9,954
Business expense	101,545	26,553	29,169	157,267
Depreciation expense	94,683	1,888	9,010	105,581
In-kind expense	21,069	-	63,223	84,292
Total expenses	<u>\$ 13,442,821</u>	<u>\$ 156,631</u>	<u>\$ 697,338</u>	<u>\$ 14,296,790</u>

Any Baby Can of Austin, Inc.

Notes to Financial Statements

Note 13. Liquidity and Availability of Financial Assets

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. The Organization has various sources of liquidity at its disposal, including cash, cash equivalents and line of credit. See Note 5 for information about the Organization's line of credit.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing activities and the conduct of services undertaken to support those activities to be general expenditures.

The Organization anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources or its financial assets. Refer to the statement of cash flows which identifies the sources and uses of the Organization's cash.

As of August 31, 2023, the following financial assets could readily be made available within one year of the balance sheet date to meet general expenditures:

Cash and cash equivalents	\$	3,284,942
Investments, at fair value		509,948
Accounts receivable		
Grants and contracts		1,438,351
Medical billings		183,914
Other		2,442
Beneficial interest in assets held by others		<u>352,209</u>
	\$	<u><u>5,771,806</u></u>



**Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed
in Accordance with Government Auditing Standards**

To the Board of Directors
Any Baby Can of Austin, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Any Baby Can of Austin, Inc. (the Organization), which comprise the statement of financial position as of August 31, 2023, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 17, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Weaver and Tidwell, L.L.P.
1601 South MoPac Expressway, Suite D250 | Austin, Texas 78746
Main: 512.609.1900

CPAs AND ADVISORS | WEAVER.COM

The Board of Directors of
Any Baby Can of Austin, Inc.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Austin, Texas
May 17, 2024



**Independent Auditor's Report on Compliance for Each Major Federal
and State Program and Report on Internal Control Over Compliance In
Accordance Uniform Guidance and the State of Texas
Grant Management Standards**

To the Board of Directors
Any Baby Can of Austin, Inc.

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the compliance of Any Baby Can of Austin, Inc (the Organization) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement and the State of Texas Grant Management Standards (TXGMS) that could have a direct and material effect on each of the Organization's major federal and state programs for the year ended August 31, 2023. The Organization's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended August 31, 2023.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and TXGMS. Our responsibilities under those standards, Uniform Guidance and TXGMS are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's federal and state programs.

The Board of Directors of
Any Baby Can of Austin, Inc.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, Uniform Guidance and TXGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, Uniform Guidance and TXGMS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with Uniform Guidance and TXGMS, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The Board of Directors of
Any Baby Can of Austin, Inc.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance and TXGMS. Accordingly, this report is not suitable for any other purpose.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Austin, Texas
May 17, 2024

Any Baby Can of Austin, Inc.

Schedule of Expenditures of Federal and State Awards

Year Ended August 31, 2023

Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures of Awards
Federal Awards			
U.S. Department of Education			
Pass-through programs from			
Texas Health and Human Services Commission			
Early Childhood Intervention Program - Special Education - Grants to States	84.027	HHS000640200024	\$ 94,680
Early Childhood Intervention Program - Special Education - Grants for Infants and Families	84.181	HHS000640200024	<u>1,623,069</u>
Total U.S. Department of Education			1,717,749
U.S. Department of Health and Human Services			
Pass-through programs from			
Texas Department of Family and Protective Services			
Nurse Family Partnership - Temporary Assistance for Needy Families - Non Assistance	93.558	HHS000791900012	1,424,200
Texas Health and Human Services Commission			
Early Childhood Intervention Program - Temporary Assistance for Needy Families	93.558	HHS000640200024	172,820
Early Childhood Intervention Program - Preschool Development Grants	93.558	HHS000640200024	<u>159,318</u>
Total Temporary Assistance for Needy Families (TANF) Cluster			1,756,338
Pass-through programs from			
Texas Department of State Health Services			
Children with Special Healthcare Needs FSCR Program - Maternal and Child Health Block Grant to the States	93.994	HHS000532700002	107,428
Children with Special Healthcare Needs Case Management Program - Maternal and Child Health Block Grant to the States	93.994	HHS000315700005	<u>188,846</u>
Total Maternal and Child Health Block Grant			296,274
Pass-through programs from			
Texas Department of Family and Protective Services			
Nurse Family Partnership - MaryLee Allen Promoting Safe and Stable Families Program	93.556	HHS000791900012	307,850
Nurse Family Partnership - Community Based Child Abuse Prevention Grant	93.590	HHS000791900012	314,000
Pass-through programs from			
Texas Department of Family and Protective Services to United Way for Greater Austin to Any Baby Can			
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	24532533	<u>309,847</u>
Total U.S. Department of Health and Human Services			2,984,309
U.S. Department of the Treasury			
Pass-through programs from			
Austin Public Health			
COVID -19 Coronavirus State and Local Fiscal Recovery Funds	21.027	MA 5500 NS220000070	<u>48,134</u>
Total U.S. Department of the Treasury			<u>48,134</u>
Total Expenditures of Federal Awards			4,750,192
State Awards			
Texas Health and Human Services Commission			
Early Childhood Intervention Program -			
Early Childhood Intervention	N/A	HHS000640200024	1,432,819
Early Childhood Intervention Program - Respite Services	N/A	HHS000640200024	<u>3,620</u>
Total Texas Health and Human Services Commission			1,436,439
Texas Department of Family and Protective Services			
Nurse Family Partnership	N/A	HHS000791900012	112,500
Pass-through programs from:			
SAFE - Project HOPES	N/A	24767186	<u>500,346</u>
Total Texas Department of Family and Protective Services			<u>612,846</u>
Total Expenditures of State Awards			<u>2,049,285</u>
Total Expenditures of Federal and State Awards			<u>\$ 6,799,477</u>

The Notes to Schedule of Expenditures of Federal and State Awards are an integral part of this schedule.

Any Baby Can of Austin, Inc.

Notes to Schedule of Expenditures of Federal and State Awards

Note 1. Summary of Significant Accounting Policies

Reporting Entity

The schedule of expenditures of federal and state awards (the Schedule) includes the activity of all the federal and state grant programs administered by Any Baby Can of Austin, Inc. (the Organization). The Schedule presents total federal and state awards expended for each individual program.

Basis of Accounting

The expenditures for each of the federal and state financial assistance programs are presented on the accrual basis of accounting, consistent with the Organization's basic financial statements. The amounts reported in the financial statements agree with the amounts reported in the schedule as follows:

Total federal and state award expenditures per schedule	\$ 6,799,477
Plus local funding sources	<u>2,234,993</u>
Total government grants per statement of activities	<u>\$ 9,034,470</u>

Local Funds

In accordance with the terms of the Early Childhood Intervention Program, the Organization provided sources of funds other than federal and state to support the program totaling \$3,203,345 for the year ended August 31, 2023.

Insurance Coverage

Any Baby Can of Austin, Inc. carried insurance coverage of \$2,000,000 per incident for employee theft and \$500,000 for forgery and alteration during the grant period.

Indirect Cost Rate

The Organization has elected not to use the 10% de minimis indirect cost rate allowed under Uniform Guidance.

Any Baby Can of Austin, Inc.

Schedule of Findings and Questioned Costs

Year Ended August 31, 2023

Section 1. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over compliance:	
Material weakness identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 200.516(a) of Uniform Guidance?	No

Identification of major federal program:

Federal Assistance Listing Number

Name of Federal Program or Cluster

84.181

Early Childhood Intervention Program -
Special Education Grants for Infants and Families

Dollar threshold used to distinguish programs:	\$ 750,000
Auditee qualified as low-risk auditee:	Yes

State Awards

Internal control over major state programs:	
Material weakness identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of the State of Texas Single Audit Circular?	No

Identification of major state program:

Grant Number

Name of Federal Program or Cluster

HHS00640200024

Early Childhood Intervention Program -
Early Childhood Intervention and Respite Services

Dollar threshold used to distinguish Type A programs:	\$ 750,000
Auditee qualified as low-risk auditee:	Yes

Any Baby Can of Austin, Inc.

Schedule of Findings and Questioned Costs – Continued
Year Ended August 31, 2023

Section 2. Financial Statement Findings

None reported

Section 3. Federal and State Award Findings and Questioned Costs

None reported

Section 4. Schedule of Prior Audit Findings and Questioned Costs

None reported

**Early Childhood Intervention Program
Policies and Procedures
July 2022**

Texas Administrative Code

Title 26: Health and Human Services
Part 1: Health and Human Services Commission
CHAPTER 350: Early Childhood Intervention Services (Policies and Procedures)

**Please click on the following links to access the policies and procedures of the
Early Childhood Intervention Program.**

SUBCHAPTERS

<u>SUBCHAPTER A</u>	<u>GENERAL RULES</u>
<u>SUBCHAPTER B</u>	<u>PROCEDURAL SAFEGUARDS AND DUE PROCESS PROCEDURES</u>
<u>SUBCHAPTER C</u>	<u>STAFF QUALIFICATIONS</u>
<u>SUBCHAPTER D</u>	<u>CASE MANAGEMENT FOR INFANTS AND TODDLERS WITH DEVELOPMENTAL DISABILITIES</u>
<u>SUBCHAPTER E</u>	<u>SPECIALIZED REHABILITATIVE SERVICES</u>
<u>SUBCHAPTER F</u>	<u>PUBLIC OUTREACH</u>
<u>SUBCHAPTER G</u>	<u>REFERRAL, PRE-ENROLLMENT, AND DEVELOPMENTAL SCREENING</u>
<u>SUBCHAPTER H</u>	<u>ELIGIBILITY, EVALUATION, AND ASSESSMENT</u>
<u>SUBCHAPTER J</u>	<u>INDIVIDUALIZED FAMILY SERVICE PLAN (IFSP)</u>
<u>SUBCHAPTER K</u>	<u>SERVICE DELIVERY</u>
<u>SUBCHAPTER L</u>	<u>TRANSITION</u>
<u>SUBCHAPTER M</u>	<u>CHILD AND FAMILY OUTCOMES</u>
<u>SUBCHAPTER N</u>	<u>FAMILY COST SHARE SYSTEM</u>

Melissa,
Words cannot express our gratitude and appreciation for all your efforts and dedication towards Sofia's progress. We can't believe how far Sofia has come along. When you first began working with her, she was barely saying any words, didn't have much socialization and we were concerned for her development as a pandemic baby. She is now about to turn 3 and we can't get her to stop talking! She has advanced so much in regards to her social and emotional development as well thanks to you. There are many teachers in our family but we have now witnessed for ourselves the huge impact that those in the early childhood development field are making everyday to prepare little ones for school so that they are successful. What an important job and you do it amazingly well! Thank you for all the support + words of encouragement. Thank you for the little toys and crafts you thoughtfully brought to our sessions. We will miss you!
-The Lich-Martinez Family

Dear ECI,

Since we enrolled our daughter in Early Childhood Intervention, she has learned so much. She is starting to use more words and they are becoming more clear. She is more alert to things we tell her in sign language. The program has also helped us get her hearing aids. We can also tell that she is more aware of what is going on around her, and listening more to new noises. We are really enjoying the program and know it'll do great things for her in the future.

Thank,

The Hurtado Family

From: Ali Galluzzi <galluzziali@gmail.com>
Sent: Thursday, July 11, 2024 11:00:50 AM
To: Kaylin Snyder <kaylin.snyder@anybabycan.org>
Subject: [EXTERNAL]Appreciation letter

[You don't often get email from galluzziali@gmail.com. Learn why this is important at <https://aka.ms/LearnAboutSenderIdentification>]

Caution: This Email originated from outside of the organization. Do Not click on links or open attachments unless you are expecting the communication and know the content is safe.

Hello Any Baby Can team and staff !

My name is Alexandra Galluzzi , I am the mother of Luke and Ben Cartwright , I am writing to express how lovely and amazing Ms . Kaylin and Ms. Briana and your entire ECI team have and are doing for our family .

To start we had no idea our babies would be needing any of these services, But once we learned it was best to get them evaluated and y'all were all recommended to us , we felt relief for our babies . Our boys are the most blessed gift and loves of our lives ,And now your whole ECI team has giving us the most amazing experiences and at the same time teaching us as there parents the most extraordinary ways to help them and we are all so so grateful for how all of your team helps our family and most importantly our snuggly boys !

Our babies would not be were they are today learning and growing with language , and walking !!! We will always recommend your team to everyone who asks us , and we will forever be so so grateful and thankful for your team to be in our lives ! We can't thank this program and the wonderful therapists enough for how amazing you are to us and our babies ! Thank you !

Alexandra Galluzzi
Sent from my iPhone