

HYBRID NC Pre-K Planning Committee / Board of Directors Meeting

Agenda

Quorum is 10 = 50% + 1 Attendee (Total Board Members = 19)

Thursday, October 27, 2022

9:00 am – 11:00 am

Be the Driving Force to meet our roles and responsibilities as a non-profit Board by:

➤ *Providing Oversight* ➤ *Ensuring Adequate Resources* ➤ *Establishing a Strategic Direction*

- I. Determination of Board Quorum & Call to Order – Sandee Gronowski [9:00]**
 - A. Volunteer Forms ^Δ
 - B. Board Donations – 9 out of 19
 - C. Fundraising
- II. Approval of Minutes – Sandee Gronowski [9:10]**
 - A. September 29, 2022* – NC Pre-K Minutes
 - B. September 29, 2022* – Board Minutes
- III. Consent Agenda – Providing Oversight* (See Section X.) – Brian Jones [9:20]**
- IV. Ensuring Adequate Resources & Engagement [9:30]**
 - A. DSS Mandated Position for NC Pre-K Planning Committee/Board of Directors – Brenda Jackson, Interim DSS Director* – Mary Sonnenberg
 - B. NC Pre-K Summer Learning Grant* – Mary Sonnenberg
 1. Audit Issues
 2. Staff Recommendations
 - C. NC Pre-K Update^Δ – Maria Ford
 1. Fiscal – Carole Mangum
 2. Child placements – Ar-Nita Davis
 3. Site Selection Progress – Ar-Nita Davis
 4. Income Requirement Changes – Ar-Nita Davis
 5. County Wide Transition to Kindergarten Plan – Candy Scott
 - D. Financial Summary: September 2022^Δ – Marie Lilly
 1. Cash and In-Kind Report ^Δ
 - E. September E-Trade Statement^Δ – Mary Sonnenberg
- V. Establishing a Strategic Direction for the Future [10:10]**
 - A. Board Priorities Update^Δ
 1. Capacity Building
 2. Sustainability
 3. Community Collaboration Leader
 - B. Infrastructure Project Update^Δ – Mary Sonnenberg
- VI. President's Report^Δ [10:30]**

VII. Consent Agenda Items

A. Program (Action Items)*

1. *Planning and Evaluation Committee – (Meeting October 4, 2022) – Robin Deaver, Chair*
 - a. *CAD Changes*
 - i. *Child Care Resource and Referral (CCR&R)*
 - ii. *Community, Engagement and Development (CED)*
 - iii. *Child Care Health Consultant (CCHC)*
2. *Finance Committee – (Meeting October 18, 2022) – Haja Jallow-Konrat, Chair*
 - a. *NC Pre-K Summer Learning Grant (See Section IV.B.)*
 - i. *Audit Issues*
 - ii. *Staff Recommendations*

B. Committee Information (Non-Action) ⁴

1. *Planning and Evaluation Committee*
 - a. *See Recommendation Page*
2. *Community Engagement and Development Committee – (Meeting October 6, 2022) – Ayesha Neal, Chair*
 - a. *Nothing to Report*
3. *Facility and Tenant Committee – (Meeting October 17, 2022 - CANCELLED) – Ebone Williams, Chair*
4. *Finance Committee*
 - a. *Financial Reports: September 2022*
 - i. *Smart Start*
 - ii. *NC Pre-Kindergarten*
 - iii. *Southwestern Child Development Commission (SWCDC) – Region 5*
 - iv. *All Funding Sources*
 - v. *Unrestricted State Revenues (USR)*
 - vi. *Cash and In-Kind Report*

VIII. Adjourn [11:00]

* Needs Action ^Δ Information Only [!] Possible Conflict of Interest (Recusals) [°] Electronic Copy (Hard copies available upon request)



Partnership for Children of Cumberland County, Inc.
Hybrid North Carolina Pre-Kindergarten Planning Committee Meeting Minutes
September 29, 2022 (12:07 pm to 12:34 pm)
Be the Driving Force



MEMBERS PRESENT: Lonnie Ballard, Lisa Childers, Maria Ford (D), Haja Jallow-Konrat*, Brian Jones, Ayesha Neal*, Tawnya Rayman, Heather Skeens, Steve Terry and Wanda Wesley

MEMBERS ABSENT: Dr. Pamela Adams-Watkins, Dr. Marvin Connelly, Jr., Robin Deaver, Terrasine Gardner, Dr. Meredith Gronski, Mary Mathis, Karen McDonald, Tre'vone McNeill, Sandee Gronowski, and Ebone Williams

NON-VOTING ATTENDEES: Shona Bannister (D), Dorothy Adams, Ar-Nita Davis, Pamela Federline*, Belinda Gainey*, Carole Mangum*, Sharon Moyer*, Anthony Ramos, Candy Scott, Mary Sonnenberg* and Mike Yeager

**Attended in person*

AGENDA ITEM	DISCUSSION & RECOMMENDATION	ACTION	FOLLOW-UP
I. Determination of NC Pre-K Quorum & Call to Order – Maria Ford, Co-Chair	The meeting of the North Carolina Pre-Kindergarten (NC Pre-K) Planning Committee was held via Zoom on September 29, 2022, beginning at 12:07 pm pursuant to prior written notice to each Committee member. Notification was made via email and meetings notices are located on the PFC website. Maria Ford, Co-Chair, chaired the meeting, determined that a quorum was present and called the meeting to order. Belinda Gainey, Executive Specialist, was Secretary for the meeting and recorded the minutes.	None	None
II. Minutes* A. Thursday, July 28, 2022	A. The minutes of the July 28, 2022 meeting were previously distributed and reviewed by the Committee. Lisa Childers moved to approve North Carolina Pre-Kindergarten (NC Pre-K) Planning Committee Minutes from July 28, 2022, as presented. Ayesha Neal seconded the motion. Hearing no further discussion, the Chair put the motion to a vote and asked if there was any oppositions. Virtual board members who opposed the action were asked to type it in the ZOOM Chat Box. All votes were unanimous. There were no abstentions. The motion carried.	Motion Carried	None
III. Fiscal Update ^Δ A. NC Pre-K Financials	A. Carole Mangum provided an overview of the NC Pre-Kindergarten Grant budget for August 2022. Mary Sonnenberg reported that PFC has requested an advance, which was received late. There were 4 providers who requested advances and they received them mid-September. These will be listed in next month's financials.	None	None
IV. Action Items for SFY 2022-2023* A. Board/NC Pre-K Committee Recruitment – Parent Representative (Haja Jallow-Konrat) (only one person is needed) (must meet one of the following)	A. Mary reported that a Parent Representative, which is a mandated position, is an open position due to a board member resigning. Haja Jallow-Konrat is currently serving in the Community at Large position but the recommendation is to move Haja to the Parent Representative position since she has children under the age of 5. Steve Terry moved to accept Haja Jallow-Konrat moving from the position of Community at Large	Motion	None



Partnership for Children of Cumberland County, Inc.
Virtual North Carolina Pre-Kindergarten Planning Committee Meeting Minutes
September 29, 2022 (12:07 pm to 12:34 pm)
Be the Driving Force



<p>Principal</p> <p>5. Faith based Administrator/Director</p> <p>B. SY22.23 Site Allocation Plan Changes</p> <p>1. Pampers, Hugs and Luv's – from 45 to 42</p> <p>2. The Children's Courtyard – from 72 to 54</p> <p>3. Bal Perazim Child Care Center – from 15 to 16</p> <p>C. SY22.23 Child Placement Update</p> <p>D. Payment for Lead Teachers</p>	<p>PFC was informed by DCDEE that NC Pre-K Programs would be paid based on allocation instead of by enrollment. Candy reported that there is a wait list and once vacancies come available PFC can pull from the wait list and place those children. Applications are still being received via SchoolMint. Families are still encouraged to apply; the wait list is for parents who are waiting on certain locations for their child to be served.</p> <p>D. Mary reported that there are three sites that have Lead Teachers with pending teaching licenses. Lead Teachers with a pending license are paid \$600 per child. Once their license is cleared by DPI, they can be paid the \$650 rate with retro pay to the date the license is issued. The committee had already approved long-term substitutes be paid up to the \$650 rate per NC Pre-K additional guidance.</p>	<p>None</p>	<p>None</p>
<p>VI. Adjournment</p>	<p>As there was no further business; the chair announced the meeting adjourned. The meeting was adjourned at 12:34 pm.</p>	<p>Adjourned</p>	<p>None</p>

Submittal: The minutes of the above stated meeting are submitted for approval.

Secretary of Meeting

Date

Approval: Based on Committee consensus, the minutes of the above stated meeting are hereby approved as presented and/or corrected.

Committee Chair

Date



Partnership for Children of Cumberland County, Inc.
Hybrid Board of Directors Meeting Minutes
September 29, 2022 (12:34 pm – 1:54 pm)
Be the Driving Force



MEMBERS PRESENT: Lonnie Ballard (left @ 1pm), Lisa Childers, Maria Ford (D), Haja Jallow-Konrat*, Brian Jones, Ayesha Neal*, Tawnya Rayman, Heather Skeens, Steve Terry and Wanda Wesley
MEMBERS ABSENT: Dr. Pamela Adams-Watkins, Dr. Marvin Connelly, Jr., Robin Deaver, Terrasine Gardner, Sandee Gronowski, Dr. Meredith Gronski, Mary Mathis, Karen McDonald, Tre'vone McNeill and Ebone Williams
NON-VOTING ATTENDEES: Shona Bannister (D), Dorothy Adams, Ar-Nita Davis, Pamela Federline*, Belinda Gainey*, Carole Mangum*, Sharon Moyer*, Anthony Ramos, Candy Scott, Mary Sonnenberg* and Mike Yeager

*Attended in person

AGENDA ITEM	DISCUSSION & RECOMMENDATION	ACTION	FOLLOW-UP
<i>This meeting was held via ZOOM due to COVID-19 and the PFC building being closed to the public.</i>			
I. Networking		None	None
II. Determination of NC Pre-K Quorum & Call to Order		None	None
III. Adjourn NC Pre-K		None	None
IV. Determination of Board Quorum & Call to Order	The meeting of the Board of Directors was held via ZOOM on September 29, 2022 beginning at 12:34 pm pursuant to prior written notice to each Board member. Brian Jones, Vice Chair, determined that a quorum was present and called the meeting to order. Belinda Gainey, Executive Specialist, was Secretary for the meeting and recorded the minutes. A. Mary Sonnenberg reminded board members to complete their volunteer form that was previously emailed to them. The form is to include time spent reading emails, reviewing packets and all other meetings they may have attended in regards to the Partnership for the Children which did not require them to sign in. A.1. All board members are required to donate to PFC. Grantees look at these donations to make sure all board members give to the organization. As of today, 8 out of the 19 board members have donated. The goal to receive all donations by December 31, 2022. A.2. The Soiree has been rescheduled to March 24, 2023.	Called to Order	None
A. Volunteer Forms ^Δ 1. Board Donations – <u>8</u> out of <u>19</u> 2. Fundraising		None	None
		None	None
		None	None
V. Approval of Minutes*	A. The minutes of the July 28, 2022 Board of Directors meeting were previously distributed electronically and reviewed by the board members. Ayesha Neal moved to accept the July 28, 2022 Board Meeting minutes as presented. Steve Terry seconded the motion. Hearing no further discussion, the Chair put the motion to a vote	Motion Carried	None
A. July 28, 2022*			



Partnership for Children of Cumberland County, Inc.
Virtual Board of Directors Meeting Minutes
September 29, 2022 (12:34 pm – 1:54 pm)
Be the Driving Force



	and asked if there was any oppposals. Virtual board members who opposed the action were asked to type it in the ZOOM Chat Box. All votes were unanimous. There were no abstentions. The motion carried.														
VI. Consent Agenda – Providing Oversight* (See Section X.)	<p>Brian Jones requested a motion to accept the Consent Agenda Section X.</p> <p>Steve Terry moved to accept the Consent Agenda Section X. as presented. Haja Jallow-Konrat seconded the motion. Hearing no further discussion, the Chair put the motion to a vote and asked if there was any oppposals. Virtual board members who opposed the action were asked to type it in the ZOOM Chat Box. All votes were unanimous. There were no abstentions. The motion carried.</p> <p><i>Due to the possibility of losing quorum, action items (Items VII.A.3., VII.B., VII.C. and VIII.D.1.) were reviewed and voted on after the Consent Agenda approval.</i></p>	Motion Carried	None												
VII. Establishing a Strategic Direction for the Future A. Board Development ^Δ 1. Board Member Resignation ^Δ (Jami McLaughlin) 2. Mandated NC Pre-K Positions a. Parent of a Child 5 or Younger ^Δ b. Department of Social Services (Heather Skeens) ^Δ c. Child Care Provider – Licensed Center ^Δ 3. Board Member Position Change (Mandated Position)* a. Haja Jallow-Konrat from Community at Large to Parent of a Child 5 or Younger 4. Board Members 1st Term Ending June 30, 2023 ^Δ <table border="1"><tr><th>Board Member</th><th>Position</th></tr><tr><td>Brian Jones</td><td>Other Non-Profit Human Service Agency</td></tr><tr><td>Steve Terry</td><td>Business Leader</td></tr><tr><td>Ebone Williams</td><td>Community at Large</td></tr></table> 5. Board Members 1st Term Ending June 30, 2023 ^Δ <table border="1"><tr><th>Board Member</th><th>Position</th></tr><tr><td>Robin Deaver</td><td>Higher Education Institution</td></tr></table>	Board Member	Position	Brian Jones	Other Non-Profit Human Service Agency	Steve Terry	Business Leader	Ebone Williams	Community at Large	Board Member	Position	Robin Deaver	Higher Education Institution	<p>A.1. Brian informed the Board of Directors that Jami McLaughlin has resigned from the board.</p> <p>A.2.a.-A.2.c. There are several mandated NC Pre-K positions that need to be filled. The Parent of a Child 5 or Younger is an open position, the position of Department of Social Services – Heather Skeens has accepted the position as Assistant County Manager with the County and Brenda Jackson will act as the Interim DSS Director and the Child Care Provider – Licensed Center has an open position. Belinda Gainey will contact Brenda Jackson and ask if Shona Bannister will remain the designee for DSS.</p> <p>A.3. Mary reported that a Parent Representative, which is a NC Pre-K mandated position, is an open position due to a board member resigning. Haja Jallow-Konrat is currently serving in the Community at Large position but the recommendation is to move Haja to the Parent Representative position since she has children under the age of 5.</p> <p>Steve Terry moved to accept moving Haja from Community at Large to Parent of a Child 5 or Younger as presented. Maria Ford seconded the motion. Hearing no further discussion, the Chair put the motion to a vote and asked if there was any oppposals. Virtual board members who opposed the action were asked to type it in the ZOOM Chat Box. All votes were unanimous. The motion carried. Recusal: Haja Jallow-Konrat</p> <p>A.4. The following board member 1st term on the board will end on June 30, 2023: Brian Jones, Steve Terry and Ebone Williams. Brian agreed to serve another term and the others will be contacted and asked if they would serve a second term.</p> <p>A.5. The following board members 2nd term on the board will end on June 30, 2023: Robin Deaver, Sandee Gronowski, Dr. Meredith Gronski, Karen McDonald, Tawnya Rayman and Wanda Wesley. Each of these individuals will be asked if they have recommendations for others who could fill their position. Board members were asked if they know of someone in the community who would be a strong, non-conflicted if possible, board member to let us know.</p> <p>B. Anthony Ramos provided an overview of the PFC Organizational Chart which is effective</p>	None None Motion Carried None None	None None None None None
Board Member	Position														
Brian Jones	Other Non-Profit Human Service Agency														
Steve Terry	Business Leader														
Ebone Williams	Community at Large														
Board Member	Position														
Robin Deaver	Higher Education Institution														

Partnership for Children of Cumberland County, Inc.
Virtual Board of Directors Meeting Minutes
September 29, 2022 (12:34 pm – 1:54 pm)
Be the Driving Force

<table><tr><td>Sandee Gronowski</td><td>Military Community Representative</td></tr><tr><td>Dr. Meredith Gronski</td><td>Higher Education Institution</td></tr><tr><td>Karen McDonald</td><td>Municipal Government</td></tr><tr><td>Tawnya Rayman</td><td>Inter-Agency Coordinating Council or Parent of Child with a Disability</td></tr><tr><td>Wanda Wesley</td><td>Child Care Resource & Referral (non-employee) or Another Child Serving Agency Representative</td></tr></table>	Sandee Gronowski	Military Community Representative	Dr. Meredith Gronski	Higher Education Institution	Karen McDonald	Municipal Government	Tawnya Rayman	Inter-Agency Coordinating Council or Parent of Child with a Disability	Wanda Wesley	Child Care Resource & Referral (non-employee) or Another Child Serving Agency Representative	<p>October 1, 2022. These changes include 2 Program Specialist positions and Program Consultant having supervisor changes, a job title change for the Program Consultant and a new position titled Program Support Specialist for Family Connects.</p> <p>Heather Skeens moved to accept the PFC Organizational Chart as presented. Lonnie Ballard seconded the motion. Hearing no further discussion, the Chair put the motion to a vote and asked if there was any oppositions. Virtual board members who opposed the action were asked to type it in the ZOOM Chat Box. All votes were unanimous. There were no abstentions. The motion carried.</p> <p>C. Anthony provided an overview of the President Succession Plan. Changes to the Succession Plan include: Replacing references to VP of Information Technology (dissolved position) with VP of Planning and Evaluation and adding First Bank to Key Information Inventory</p> <p>Wanda Wesley moved to accept the President Succession Plan as presented. Haja Jallow-Konrat seconded the motion. Hearing no further discussion, the Chair put the motion to a vote and asked if there was any oppositions. Virtual board members who opposed the action were asked to type it in the ZOOM Chat Box. All votes were unanimous. There were no abstentions. The motion carried.</p> <p>D.1. Capacity Building – NC Pre-K has been a big priority; still trying to fill slots.</p> <p>D.2. Sustainability – Looking at staff and succession planning for key positions.</p> <p>D.3. Community Collaboration Leader – Will be looking into a workgroup to assist with processing NC Pre-K applications with the new application system and active engagement with child care providers. Continuing work in the community.</p>	Motion Carried	None
Sandee Gronowski	Military Community Representative												
Dr. Meredith Gronski	Higher Education Institution												
Karen McDonald	Municipal Government												
Tawnya Rayman	Inter-Agency Coordinating Council or Parent of Child with a Disability												
Wanda Wesley	Child Care Resource & Referral (non-employee) or Another Child Serving Agency Representative												
B. Organizational Chart (Effective October 1, 2022)*													
C. President Succession Plan (Effective October 1, 2022)*		Motion Carried	None										
D. Board Priorities ^Δ													
1. Capacity Building		None	None										
2. Sustainability		None	None										
3. Community Collaboration Leader		None	None										
VIII. Ensuring Adequate Resources & Engagement													
A. Financial Summary: August 2022 ^Δ	A.1.-A.6. Mary provided an overview of the August 2022 Financial Summary.	None	None										
1. Smart Start	B. Mary Sonnenberg provided an overview of the August E-Trade statement.	None	None										
2. NC Pre-Kindergarten (Discussed in NC Pre-K Committee)	C. Mary stated that PFC has already been in touch with the Direct Service Providers and asked if they needed any funding from the PFC reversion. Recommendations will be reviewed at the November board meeting.	None	None										
3. South West Child Development Commission (SWCDC) – Region 5	D. Mary reported on the status of building construction. No communication has been received from the contractor since July; Steve Fleming has not received any contact from the contractor as well. The recommendation is to terminate the contract if a response is not received. A letter will then be sent asking for an action plan for improved communication and a timeline. The hope is not to have to terminate the contract.												
4. All Funding Sources	Question: From Ayesha – Have you informally trying to contact the contractor.												
5. Unrestricted State Revenues	Answer: Mary – Steve Fleming has attempted to contact the contractor.												
6. Cash and In-Kind Report	Question: Steve – Is there a cost to PFC if the contract is terminated? Is there a clause in the contract?												
B. August E-Trade Statement ^Δ	Answer: Mary – I do not think have spent any money yet. There is a clause, if they have already spent money on the project. Then PFC will have to cover the contract.												
C. FY 22/23 Contingency Reversion Discussion ^Δ													
D. Update on Building Construction, Phase 2 ^Δ													
1. Contract Issues; Intent to Terminate*													



Partnership for Children of Cumberland County, Inc.
Virtual Board of Directors Meeting Minutes
September 29, 2022 (12:34 pm – 1:54 pm)
Be the Driving Force



	Haja Jallow-Konrat moved to accept PFC sending a letter asking for an action plan and a timeline as presented. Tawnya Rayman seconded the motion. Hearing no further discussion, the Chair put the motion to a vote and asked if there was any opposals. Virtual board members who opposed the action were asked to type it in the ZOOM Chat Box. All votes were unanimous. There were no abstentions. The motion carried.	Motion Carried	None
IX. President's Report ^A	The President's Report was included in the packet.		
X. Consent Agenda Items (See Agenda)	The Consent Agenda items were approved in Section VIII. Consent Agenda – Providing Oversight.		
XI. Adjourn	As there was no further business; the chair announced the meeting adjourned. The meeting was adjourned at 1:54 pm.	Adjourned	None

Submittal: The minutes of the above stated meeting are submitted for approval. _____
Secretary of Meeting Date

Approval: Based on Committee consensus, the minutes of the above stated meeting are hereby approved as presented and/or corrected. _____
Committee Chair Date

Board Transition Worksheet - October 27, 2022

NCPK Suggested Roles - Government		Board Member	1st Term Expires	2nd Term Expires	Race/Ethnicity
1	County Commissioner's Office	Open			
	County Manager's Office	Open			
1	Department of Social Services - NC Pre-K Mandated	Brenda Jackson	NCPK		African American
	Local Health Agency or Health Services Provider	Open			
2	School Administrator - NC Pre-K Mandated	Connelly, Dr. Marvin	NCPK		African American
3	Higher Education Institution	Deaver, Robin		6/30/2023	Caucasian
4		Gronski, Dr. Meredith		6/30/2023	Caucasian
5	Local Cooperative Extension Agency	Childers, Lisa*	6/30/2025	6/30/2028	Caucasian
	Local Public Library	Open			
6	Municipal Government	McDonald, Karen		6/30/2023	African American
NCPK Suggested Roles - Services		Board Member	1st Term Expires	2nd Term Expires	
7	Child Care Provider - Licensed Center - NC Pre-K Mandated	Mathis, Mary	6/30/2024	6/30/2027	African American
	Child Care Provider - Licensed Home	Open			
	Military Child Care Rep	Open			
8	Local Head Start Program Representative - NC Pre-K Mandated	Ballard, Lonnie	NCPK		African American
9	Local Mental Health Community Organization	Gardner, Terrasine	6/30/2022	6/30/2025	African American
10	Child Care Resource & Referral (non-employee) or Another Child-Serving Agency Representative - NC Pre-K Mandated	Wesley, Wanda		6/30/2023	African American
11		Neal, Ayesha	6/30/2021	6/30/2024	African American
12	Other Non-Profit Human Service Agency	Brian Jones	6/30/2023	6/30/2026	African American
	Public School Exceptional Children's Preschool Program Representative - NC Pre-K Mandated	Dr. Pamela Adams-Watkins	NCPK		African American
NCPK Suggested Roles - Business/Community		Board Member	1st Term Expires	2nd Term Expires	
14	Parent of a child 5 or younger - NC Pre-K Mandated	Jallow-Konrat, Haja	6/30/2024	6/30/2027	African American
15	Faith Community	McNeill, Tre'vone	6/30/2022	6/30/2025	African American
16	Inter-Agency Coordinating Council or Parent of a Child with a Disability	Rayman, Tawnya		6/30/2023	Caucasian
	Foundation or other Philanthropic Organization	Open			
17	Business Leader	Terry, Stephen	6/30/2023	6/30/2026	Caucasian
18	Military Community Rep	Gronowski, Sandee		6/30/2023	Caucasian
19	Community At Large	Williams, Ebone	6/30/2023	6/30/2026	African American
		Morris, Charles	Emeritus		
			1st Term Ending 6/30/23 = 3	13 - African American	
			2nd Term Ending 6/30/23 = 6		
			1st Term Ending 6/30/24 = 2	6 - Caucasian	
			2nd Term Ending 6/30/24 = 1		
			1st Term Ending 6/30/25 = 1		
			2nd Term Ending 6/30/25 = 2		
			2nd Term Ending 6/30/26 = 3		
			2nd Term Ending 6/30/27 = 2		
			2nd Term Ending 6/30/28 = 1		

Finance Committee Recommendations

Hybrid Meeting – October 18, 2022

RECOMMENDATIONS

- A. NC Pre-K Summer Learning Grant: The Finance Committee recommends reverting unspent funds of \$55,360.05 from the NC Pre-K Summer Learning Gant as presented.
- Attached are the:
- CohnReznick memo dated September 28, 2022.
 - Email from NCPC providing guidance on how to handle the remaining unspent NC Pre-K Summer Learning funds dated September 30, 2022.
 - Memo from Mary Sonnenberg with the detailed recommendation dated October 14, 2022.

INFORMATION

- A. Cumberland Financial Reports for September 2022 were distributed as an FYI:
1. Smart Start
 2. NC Pre-Kindergarten
 3. South West Child Development Commission (SWCDC) – Region 5
 4. All Funding Sources
 5. Unrestricted State Revenues (USR)
 6. Cash and In-Kind Report
- B. The September E-Trade Statement was provided for information.
- C. Building Contractors are waiting on approval of shop drawings and materials so they can begin work on Phase 2 on the building.
- D. NCPC Smart Start Desktop Monitoring for PFC is November 14-17, 2022.
- E. A summary of Smart Start Monitoring for FY 21-22 was provided and reviewed.

Memo

To: NCPC
From: CohnReznick LLP
Date: 9/28/2022
Re: NC Pre-K Summer Learning Program

The NC Pre-K Summer Learning Program was provided under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act through federal funds. Per CohnReznick's review of the grant amendment for this program, we noted that the amendment allowed for funds up to 10% of direct service payments for administrative expense. The "2020-2021 NC Pre-k Summer Learning Program Guidance" stated that the administrative funds were for oversight and monitoring of the program. Based on the grant agreement and issued guidelines, we have concluded that the funds should have been expended on actual costs. The grant agreement also requires that any overpayments be refunded to the Division after reconciliation and verification of all final expenses.

It has come to CR's attention that in some cases, Partnerships have not allocated administrative costs to this grant and have recorded restricted net assets in the amount of the administrative portion of the grant to be spent at a later date. We believe this is incorrect as the grant was very specific as to the purpose and time period of the use of those funds. Under the grant agreement, any funds not spent should be reverted to the state; however, DCDEE has provided written correspondence that they do not want any funds reverted. CR believes that the Partnerships should review administrative costs incurred for the program during the program time period and reallocate these costs to the NC Pre-K Summer Learning Program. Any costs which are reallocated that have been charged to and reimbursed by another grant would be subject to reversion or restriction until spent depending upon the initial grant that these costs were charged to. If the expenditures are not reallocated, this will result in a finding for audit purposes.

For those Partnerships reallocating expenditures who have already submitted audited packages, we will need the following documentation uploaded to the "General – Internal Control" section of Converge by Friday, October 7th:

- Copy of the journal entry booked
- Amended Exhibits A&B
- Amended Schedule 3
- Amended Schedule of Restricted Funds
- Amended General Ledger
- Amended Trial Balance
- Amended Notes to the financial statements (Can just upload the effected notes)

Belinda Gainey

From: Mary Sonnenberg
Sent: Thursday, October 13, 2022 12:05 PM
To: Belinda Gainey
Cc: Marie Lilly; Dorothy Adams; Karen Staab
Subject: FW: Summer Learning Program Reclassifications
Attachments: NC PreK Summer Learning 9-28 V2.pdf

Belinda:

This is the original email from NCPC with Auditors letter.

From: Tom Mitchell <tmitchell@smartstart.org>

Sent: Friday, September 30, 2022 9:04 AM

To: carey@buncombepfc.org; Chatham ED <genevieve@chathamkids.org>; Robyn Martin <robynm@guilfordchildren.org>; Harnett ED <tara.fish@harnettsmartstart.org>; April Fields <afields@lgpfc.org>; Marie Warf <mariew@pfc.org>; Marie Lilly <mlilly@ccpfc.org>; Lincoln-Gaston ED <partnershiped@pfcg.org>; Wendy Little <wendyl@rockinghamkids.org>; Cinthia Rodriguez <crodriguez@smartstartrowan.org>; Elizabeth Wallace <ElizabethW@smartstart-fc.org>; loreta@stanlypartnership.org; Halifax-Warren ED <mbaligh@hwss.org>
Cc: Buncombe ED <amy@buncombepfc.org>; GuilfordED <anns@guilfordchildren.org>; Lenoir-Green ED <echisolm@lgpfc.org>; Lee ED <kristya@pfc.org>; Mary Sonnenberg <msonnenberg@ccpfc.org>; Rockingham ED <aprilc@rockinghamkids.org>; Forsyth ED <louisf@smartstart-fc.org>; Rowan ED <abrown@smartstartrowan.org>; Stanly ED <talbertson@stanlypartnership.org>; Donald Isenhour <don@meicpa.biz>; Wendy Casey <wcasey@pfcjc.org>; Gabrielle Barnard <gbarnard@wakesmartstart.org>; April Barber <April.Barber@oneplaceonslow.org>; Catherine Etters <cetters@smartstartofmeck.org>; Amy Morris <amy@aacfnc.org>; Shannon Greene <Shannon.Greene@CohnReznick.com>; Melissa W. Boone <Melissa.Boone@CohnReznick.com>; Amy Cubbage <acubbage@smartstart.org>; Lisa Rash <lrash@smartstart.org>; Christine Bauer <cbauer@smartstart.org>; Susan Clark <sclark@smartstart.org>

Subject: Summer Learning Program Reclassifications

Good morning everyone,

See attached the memo from CohnReznick in which they recommend transferring expenditures from other funds to the Summer Learning Program fund in order to reduce the cash balance to \$0 in the Summer Learning Program fund. This reclassification should be recorded with an effective date of June 30, 2022. We recommend reclassing administrative personnel costs to the Summer Learning Program, but you also have the option to reclass any administrative expenditures that you feel are appropriate. Listed below are some options for these reclassifications:

1. Reclass from Fund 151—Smart Start Administration. This would result in a reversion for fund 151 and there should also be a reversion accrual at June 30, 2022 for the amount of the reversion. The partnership would not have to refile any year-end close documents with NCPC. Also, these reverted funds will be treated as a late reversion and returned to the local partnership by NCPC as a subsequent carryforward of prior year funds. If possible, please send your reversions to NCPC electronically along with an email to finance@smartstart.org. Please be sure your email includes your LP name, the amount you are reverting and note that they are related to the Summer Learning Admin reclass
2. Reclass from an unrestricted private fund. This would probably not result in a reversion but if the funds come from an unrestricted grant be sure to review the provisions of the grant.

3. Reclass from any other funds that you deem appropriate. We do not recommend reclassing from an NC Pre-K fund because of potential issues with reversions.

As a result of the reclassification, the following documents would have to be revised and uploaded to Converge:

- Copy of the journal entry booked
- Amended Exhibits A & B
- Amended Schedule 3
- Amended Schedule of Restricted Funds (Schedule RF)
- Amended Expanded General Ledger
- Amended Audit NTB
- Amended Notes to the financial statements (Can just upload the effected notes)

Per the CohnReznick memo, the due date for these documents to be uploaded is October 7, 2022 and CohnReznick has also included specific instructions on how to upload these documents to Converge.

The CohnReznick memo also specifies that if the expenditures are not reallocated, this will result in a finding for audit purposes.

If you need clarification on any of the provisions of the CohnReznick memo, please contact CohnReznick. If you have questions about the reclassification process, please contact Tom Mitchell.

Thanks and have a nice day!



Tom Mitchell
Finance Quality Assurance Manager
984.500.5483

The North Carolina Partnership for Children
1100 Wake Forest Rd, Raleigh, NC 27604



351 Wagoner Drive, Suite 200, Fayetteville, NC 28303
P 910-867-9700 / F 910-867-7772 / ccpfc.org

OF CUMBERLAND COUNTY

MEMORANDUM

DATE: October 14, 2022
TO: Finance Committee
FROM: Mary Sonnenberg, President
SUBJECT: NC Pre-K Summer Learning Program

1. Federal funds provided *the NC Pre-K Summer Learning Program* (the Program) under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act. The contract for the Program had a very short turnaround and implementation period. The amendment was effective 6/1/2021 and extended the contract term until 8/31/2021. Under this contract, the grant amendment allowed for funds up to 10% of direct service payments for administrative expenses. As we closed out the contract, we had an unexpended surplus of administrative funds. From the beginning and throughout the remainder of FY 21-22, we continually requested guidance from DCDEE on using these administrative funds. The guidance provided was that DCDEE did not want the funds reverted and indicated they could be carried forward and spent on NC Pre-K allowable expenses.
2. CohnReznick and NCPC worked to get additional information and guidance from DCDEE on the unexpended funds as the preparation of audit materials began. Once correspondence came from DCDEE, CohnReznick issued the attached memo, dated September 28, 2022, to all partnerships impacted by these funds. The auditors concluded any unspent funds should be reverted to the state due to the specific wording and time parameters in the contract amendment. DCDEE provided written correspondence to CohnReznick that they do not want funds reverted. The attached email and memo outlined options for Partnerships to review costs incurred for the program during the contract period and reallocate those to the NC Pre-K Summer Learning Program.
3. Since receipt of the memo, our team has re-evaluated and determined since all funding streams were closed on June 30, 2022, we **do not have legitimate administrative expenses** to reallocate to the Summer Learning Program administrative funds. The amount in question is **\$55,360.05**.
4. I met with Amy Cubbage, President of NCPC, and Lisa Rash, CFO of NCPC, on October 12, 2022, to review our determination and next steps.
5. The options are to reallocate expenses or revert the funds. DCDEE provided written correspondence that they do not want **any** funds reverted.
6. If the funds are not reallocated, and we maintain them on our books, we **WILL** have an audit finding. Our team does not feel we can **legitimately** reallocate funds.
7. If we choose to revert the funds, a reversion will be treated as a subsequent event, and while it would be in the audit notes, it would not be a finding in our audit.
8. The staff recommends reverting the \$55,306.05 to DCDEE with a letter documenting that our auditors consider it out of compliance with the contract amendment to maintain the unexpended funds.

Partnership for Children of Cumberland County, Inc. - NC PRE-KINDERGARTEN GRANT

FY 22/23 Revenues per Contract		Fiscal Year 2022/ 20223	
\$	8,662,630	NC Pre-k Grant Payments to Providers [Fund 206, Fund 210, Fund 319] 2% CCDF Quality Funds [Fund 328] 2% NEW Capacity Funds [Month, Day, Year - Month, Day, Year] [Fund 329 & Fund 212] 6% Administrative Fee [Fund 211]	
\$	174,963		
\$	-		
\$	-		
\$	524,590	as of September 2022	
\$	9,362,183	Total NC Pre-k Grant	
		SHOULD BE	
		25%	75%

FUND	Activity		FY 22/23 Budget		Remaining		% of		% of	
			7/1/2022	July	August	September	Y-T-D	Budget	Budget Expended	Available Funds
211	3323-999	Administrative Operations	\$ 75,764.00	\$ 14,993.60	\$ 10,033.70	\$ 12,779.82	\$37,807.12	\$37,956.88	50%	50%
	3323-001	CCR&R - Core	\$ 99,165.00	\$ 14,048.44	\$ 10,670.34	\$ 10,955.30	\$35,674.08	\$63,490.92	36%	64%
	3323-017	NC Pre-k Coordination (In-Direct)	\$ 349,661.00	\$ 22,017.55	\$ 17,327.01	\$ 15,724.69	\$55,069.25	\$294,591.75	16%	84%
		Fund 211 Sub-Total	\$ 524,590.00	\$51,059.59	\$38,031.05	\$39,459.81	\$128,550.45	\$396,039.55	25%	75%
206	2342-015	NC Pre-k Subsidy (Direct - Child Reimbursement) - State Funds	\$ 674,161.00	\$ -	\$ -	\$ 22,517.00	\$22,517.00	\$651,644.00	3%	97%
		Fund 206 Sub-Total	\$ 674,161.00	\$0.00	\$0.00	\$22,517.00	\$22,517.00	\$651,644.00	3%	97%
210	2342-015	NC Pre-k Subsidy (Direct - Child Reimbursement) - State Funds	\$ 4,580,047.00	\$ -	\$ -	\$ -	\$0.00	\$4,580,047.00	0%	100%
		Fund 210 Sub-Total	\$ 4,580,047.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,580,047.00	0%	100%
319	2342-015	NC Pre-k Subsidy TANF (Direct - Child Reimbursement) - Federal Funds	\$ 3,408,422.00	\$ -	\$ -	\$ 788,182.00	\$788,182.00	\$2,620,240.00	23%	77%
		Fund 319 Sub-Total	\$ 3,408,422.00	\$0.00	\$0.00	\$788,182.00	\$788,182.00	\$2,620,240.00	23%	245%
328	3322-017	NC Pre-K CCDF Quality Funds - Federal Funds	\$ 174,963.00	\$ 16,499.32	\$ 11,069.02	\$ 19,961.67	\$47,530.01	\$127,432.99	27%	73%
329	3323-017	NC Pre-K Capacity Building Funds - Federal Funds	\$ -	\$ 6,286.40	\$ 4,443.82	\$ 4,411.55	\$15,141.77	-\$15,141.77	#DIV/0!	#DIV/0!
329	3323-001	NC Pre-K Capacity Building Funds - Federal Funds	\$ -				\$0.00	\$0.00	#DIV/0!	#DIV/0!
329	3323-999	NC Pre-K Capacity Building Funds - Federal Funds	\$ -	\$ 99.33	\$ -	\$ -	\$99.33	-\$99.33	#DIV/0!	#DIV/0!
		Fund 329 Sub-Total	\$ -	\$ 6,385.73	\$ 4,443.82	\$ 4,411.55	\$15,241.10	-\$15,241.10	#DIV/0!	#DIV/0!
212	3323-017	NC Pre-K Capacity Building Funds - State Funds	\$0.00	\$ -	\$ -	\$ -	\$0.00	\$0.00	#DIV/0!	#DIV/0!
212	3323-001	NC Pre-K Capacity Building Funds - State Funds	\$0.00	\$ -	\$ -	\$ -	\$0.00	\$0.00	#DIV/0!	#DIV/0!
212	3323-999	NC Pre-K Capacity Building Funds - State Funds	\$0.00	\$ 22.42	\$ -	\$ -	\$22.42	-\$22.42	#DIV/0!	#DIV/0!
		Fund 212 Sub-Total	\$0.00	\$ 22.42	\$ -	\$ -	\$22.42	\$(22.42)	#DIV/0!	#DIV/0!

		Total Budget Remaining	\$8,360,140.02
Total NC Pre-K Grant		\$9,362,183	
Total NC Pre-k Grant Expended		\$67,581.33	\$49,100.07
Total State Funds		\$5,778,798	
Total Federal Funds		\$3,583,385	
Total NC Pre-K Grant		\$9,362,183	

Partnership for Children of Cumberland County, Inc. - NC PRE-KINDERGARTEN GRANT

FY 22/23 Revenues per Contract		Fiscal Year 2022/ 20223	
\$	8,662,630	NC Pre-k Grant Payments to Providers [Fund 206, Fund 210, Fund 319] 2% CCDF Quality Funds [Fund 328] 2% NEW Capacity Funds [Month, Day, Year - Month, Day, Year] [Fund 329 & Fund 212] 6% Administrative Fee [Fund 211] Total NC Pre-k Grant	
\$	174,963		
\$	-		
\$	-		
\$	524,590		
\$	9,362,183	as of September 2022	
		SHOULD BE	
		25%	75%

FUND	Activity	FY 22/23 Budget				Remaining Budget	% of Budget Expended	% of Available Funds
		7/1/2022	July	August	September	Y-T-D		

THESE AMOUNTS FOR THE SUMMER LEARNING GRANT ARE NOT INCLUDED IN THE FY22-23 CONTRACT. THIS INFORMATION IS BEING PROVIDED FOR REPORTING PURPOSES.

324	3323-999	Administrative Operations	This contract	\$ -	\$ (12.69)	\$ -	\$ -	-\$12.69	\$12.69	#DIV/0!	#DIV/0!
	3323-001	CCR&R - Core	amendment	\$ -	\$ -	\$ -	\$ -	\$0.00	\$0.00	#DIV/0!	#DIV/0!
	3323-017	NC Pre-K Coordination (In-Direct)	is	\$ -	\$ -	\$ -	\$ -	\$0.00	\$0.00	#DIV/0!	#DIV/0!
	3323-017	NC Pre-K Coordination (In-Direct)	effective	\$ -				\$0.00	\$0.00	#DIV/0!	#DIV/0!
	2342-015	NC Pre-K Subsidy TANF (Direct - Child Reimbursement) - Federal Funds	06/01/2021	\$ -	\$0.00	\$ -	\$ -	\$0.00	\$0.00	#DIV/0!	#DIV/0!
		Fund 324 Sub-Total	to 08/31/2021 for direct expenditures ONLY; INDIRECT funds can be maintained indefinitely	\$ -	-\$12.69	\$0.00	\$0.00	-\$12.69	\$12.69	#DIV/0!	#DIV/0!

PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC.
FINANCIAL SUMMARY - WHAT YOU NEED TO KNOW

Board Responsibility

The review of the financial statements is the responsibility of the Committee and Board Members of PFC.

The detailed financial reports have been provided to you via email and will be provided electronically during the meeting.

September 30, 2022

1 Balance Sheet

- a. The cash balances; investments and liabilities are at the anticipated amounts and are sufficient for the current needs.
- b. The new First Bank account was opened in April 2022 and will be used for construction loan draw-downs, contractors' payments, interest, etc.
- c. Historically at yearend and in the first quarter, funds are at its lowest until grant reimbursements are received during the first quarter of the new fiscal year.

2 Smart Start Grant [State Funds]

- a. PFC's Smart Start grant budgets are reflected at 100% of full allocation effective July 1, 2022.
- b. The total allocation for FY2022-2023 at 100% is \$6,832,478, including DSS and WAGES.
- c. In July 2022, PFC reverted \$503,872.07 for unspent FY21-22 Smart Start funds. [\$12,006.03 of Fundraising and \$491,886.04 of Services]
- d. PFC anticipate to receive 100% of the reverted funds before December 31, 2022.

3 NC Pre-Kindergarten Grant [State and Federal Funds]

- a. PFC is in full contract with DCDEE effective July 1, 2022.
- b. The total current year contract is \$9,362,183 which consists of \$3,583,385 of federal funds and \$5,778,798 of state funds.
- c. PFC received 1/10th of the direct services grant in September 2022. The amount was \$839,830.

4 DCDEE - Region 5 Grants [Federal Funds]

- a. PFC's three Region 5 grants are NOT yet in contract effective July 1, 2022.
- b. The Region 5 Infant Toddler Contract have been amended and extended by one month making it a 13-month contract effective July 1, 2021 through July 31, 2022. The executed amendment is pending.
- c. No reimbursements for the region grants have been received to date. PFC's unrestricted and other funds supports these expenditures in the interim.

5 NCPC - Non-Fiscal Year Grants [Federal Funds]

North Carolina Partnership for Children (NCPC) Federal Grants to PFC				
Grantor	Grant Name	Period		Amount
NCPC	CCHC Expansion Grant	02/01/2021 - 09/30/2022		138,896.00
NCPC	PDG Family Connects	03/01/2021 - 11/30/2022		
	Innovation Grant			2,124,110.00
				2,263,006.00

Child Care Health Consultant [CCHC] Expansion Grant

- a. During FY21-22, PFC acquired a new federal grant from NCPC. The grant is called Child Care Health Consultant [CCHC] Expansion Grant and is for the purpose of serving Cumberland and Hoke counties with Child Care Health Consultants who will provide technical assistance and training to child care facilities, staff and others as needed.
- b. The grant was originally for nine months effective February 1, 2021 through October 31, 2021 but was amended by NCPC in October 2021 to end the first year on November 30, 2021.
- c. The grant amount is \$210,997 which includes \$191,816 budgeted to be paid to the Cumberland County Health Department as the hiring agency to provide the CCHCs. The remaining 10% or \$19,181 is budgeted for indirect costs for administering the grant.
- d. On November 29, 2021, NCPC extended the end date of the CCHC grant from November 30, 2021 to June 30, 2022 and also reduced the contract.
by \$72,101 to align it with projected expenditures through June 30, 2022.
- e. Effective June 30, 2022, NCPC extended the end date of the CCHC grant from June 30, 2022 to September 30, 2022. The contract amount did not change.
- f. NCPC is anticipated to extend the end date of the CCHC grant from September 30, 2022 to November 30, 2022 through a no-cost extension. The contract amount **may** not change.

Pre-school Development Grant [PDG] Family Connects Innovation Grant

- a. During FY 21-22, PFC acquired another new federal grant from NCPC. The grant is called PDG Family Connects Innovation Grant and is for the purpose of planning and implementing a telehealth model innovation of the Family Connects evidence-based model in accordance with the requirements of the Family Connects model and current modifications due to COVID-19.
- b. The grant is for twenty-one months and is effective March 1, 2021 through November 30, 2022.
- c. The grant amount is \$2,124,110 for the first 21 months with a potential addition of \$1,166,411 for 12 months if it is extended past November 30, 2022.
- d. The majority of the grant is budgeted to pay Carolina Collaborative Community Care (4C's) \$1,745,506 as the hiring agency to implement the home visiting component by nurses.
- e. The remaining \$378,604 includes PFC staff directly involved in the grant plus 10% [or \$193,101] for indirect costs for administering the grant.
- f. NCPC has been awarded a No-Cost Extension for the Year 3 of the Family Connects Pilot. Additional details will be shared later. The contract amount **may** not change.

PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC.

FINANCIAL SUMMARY - WHAT YOU NEED TO KNOW

Board Responsibility

The review of the financial statements is the responsibility of the Committee and Board Members of PFC.

The detailed financial reports have been provided to you via email and will be provided electronically during the meeting.

September 30, 2022

6 All Funding Sources

- a. The cash balance at month-end is as projected and is sufficient for the requirements of the upcoming month.
- b. All other grant based reimbursements are currently timely.

7 Unrestricted State Revenues (USR) - Fund 208

- a. The goal is to continue to use these funds only when other funding streams cannot be used or are not available.
- b. On August 26, 2021, the matured Select Bank CD for \$100,000 plus \$4,560.38 interest was redeemed and used to purchase a second CD at Lumbee Guaranty Bank for the full \$104,560.38. This is a 30-month CD which is due to mature on February 26, 2024. The rate information is an interest rate and annual yield percentage, both at .45% .
- c. On August 26, 2021, the first matured Lumbee Bank CD for \$100,000 plus \$3,570.81 interest was redeemed and used to purchase a third CD at Lumbee Guaranty Bank for the full \$103,570.81. This is a 30-month CD which is due to mature on February 26, 2024. The rate information is an interest rate and annual yield percentage, both at .45% .
- d. On October 4, 2021, \$50,000 was transferred from the PNC Money Market Account to the E-Trades Funds Account, per Board Approval.
- e. The cash equivalent balances in Fund 208 consists of the following at the end of the month:

PNC Bank Money Market Account	170,091.27	<i>Does not include interest earned in Fund 899</i>
Select Bank - Certificate of Deposit	-	<i>\$100,000 CD Redeemed to purchase the Lumbee Bank CD#2</i>
Lumbee Bank - Certificate of Deposit	-	<i>\$100,000 CD Redeemed to purchase the Lumbee Bank CD#3</i>
Lumbee Bank - Certificate of Deposit #2	104,560.38	<i>New CD purchased on 08-26-2021</i>
Lumbee Bank - Certificate of Deposit #3	103,570.81	<i>New CD purchased on 08-26-2021</i>
Lumbee Bank - Checking Account [from investments]	150.00	<i>Deposited \$100 initially and then deposited \$25 in FY20-21</i>
E-Trade Funds Account	118,000.00	<i>Gains/Losses are not reflected in the financial statements</i>
	496,372.46	

Interest Earned - Fund 899	
PNC Bank Money Market	24,173.47
Select Bank - CD	-
Lumbee Bank - CD	-
	24,173.47

Investments - Fund 208	496,372.46
Interest Earned - Fund 899	24,173.47
TOTAL INVESTMENTS PLUS INTEREST	520,545.93

- f. There is not a shortfall in the operating funds portion of the USR funding stream and the projected \$12,000 to cover Admin was not spent.

8 Cash and In-kind Report

- a. The 19% match requirement reflected on the monthly report is reflected at 100% of the full allocation.
- b. PFC's Leadership Team, staff and Board members will continue to discuss and implement strategies to meet our match requirement. PFC did not meet the 19% match requirement for FY2122, FY2021, FY1920, FY1819, FY1718 nor for FY1617.
- c. Since the 19% required match was not met for the FY ended June 30, 2022, there will be no contribution to the PFC endowment.
- d. We are not currently aware of any exceptions that will be made for not meeting the 19% match requirement for FY22-23.

PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC.

Cash & In-Kind Contributions Report Fiscal Year 2022/2023

Total Smart Start Allocation **NOT INCLUDING**
RECURRING FUNDS OF \$259,431 (including
prior year Carryforward Funds):

\$ 6,573,047.00

Target Cash & In-Kind Required (19%):

\$ 1,248,878.93

Target Cash Required (≥13%):

\$ 854,496.11

Target In-Kind Required (±6%):

\$ 394,382.82

CASH DONATIONS		August	September	Y-T-D
Cash Donations - In-House				
Board Donations	501-4410	\$ 380.00	\$ 40.00	\$ 570.00
Other Donations	501-4410	\$ 143.00	\$ 835.00	\$ 1,013.00
Donations - Amazon Smile	501-4410	\$ -	\$ 43.33	\$ 43.33
Donations - Barlow Research Survey	501-4410	\$ -	\$ -	\$ 50.00
Donations - CarMax Donation	501-4410	\$ 2,000.00	\$ 500.00	\$ 2,500.00
Donations - SECC Donation	501-4410	\$ 72.30	\$ -	\$ 72.30
Donations - Vending Machine Proceeds	515-4410	\$ 21.82	\$ 21.86	\$ 75.76
Donations - Fundraising Event Sales 2022	820-4611	\$ -	\$ 5.00	\$ 5.00
Program Income - Rent from Resource Center I	801-4824	\$ 2,558.18	\$ 4,241.40	\$ 11,416.35
Program Income - Conference Room Rental RCI	801-4762	\$ 100.00	\$ -	\$ 100.00
Program Income - Tenant Copier Fees	801-5311	\$ -	\$ -	\$ 100.00
Program Income - CCR&R Workshop Fees	801-4823	\$ 680.00	\$ 1,520.00	\$ 2,660.00
Program Income - Rent from Resource Center II	812-4761	\$ 4,750.00	\$ 4,750.00	\$ 19,939.01
				\$ -
Total Cash Donations - In-House		\$ 10,705.30	\$ 11,956.59	\$ 38,544.75

Cash Donations - Direct Service Providers				
1st Quarter (July - September)			\$ -	\$ -
2nd Quarter (October - December)				\$ -
3rd Quarter (January - March)				\$ -
4th Quarter (April - June)				\$ -
PFC Child Care Subsidy Parent Fees				\$ -
Total Cash Donations - Direct Service Providers		\$ -	\$ -	\$ -

TOTAL CASH DONATIONS	\$ 10,705.30	\$ 11,956.59	\$ 38,544.75
-----------------------------	---------------------	---------------------	---------------------

2

GRANTS				
Cumberland Community Foundation (100% Private	535-4425	\$ -	\$ -	\$ -
City of Fayetteville Federal ARPA Grant	333-4223	\$ -	\$ 200,000.00	\$ 200,000.00
TOTAL GRANTS		\$ -	\$ 200,000.00	\$ 200,000.00

3.6%

IN-KIND DONATIONS				
In-Kind Donations - In-House				
In-Kind Donations - Volunteer Time		\$ -	\$ 5,743.88	\$ 5,743.88
Google Ads Grant		\$ 9,652.71	\$ 9,653.82	\$ 28,869.69
Donations - Other In-Kind - Fayetteville Storage		\$ 169.00	\$ 169.00	\$ 507.00
Discounts on Advertising Services - Cumulus, Andrulonis, Beasley				\$ -
Vendor donations of books/toys				\$ -
Total In-Kind Donations - In-House		\$ 9,821.71	\$ 15,566.70	\$ 35,120.57

In-Kind Donations - Direct Service Providers				
1st Quarter (July - September)			\$ 5,114.17	\$ 5,114.17
2nd Quarter (October - December)				\$ -
3rd Quarter (January - March)				\$ -
4th Quarter (April - June)				\$ -
Total In-Kind Donations - Direct Service Providers			\$ 5,114.17	\$ 5,114.17

TOTAL IN-KIND DONATIONS	\$ 9,821.71	\$ 20,680.87	\$ 40,234.74
--------------------------------	--------------------	---------------------	---------------------

0.6%

GRAND TOTAL	\$ 20,527.01	\$ 232,637.46	\$ 278,779.49
--------------------	---------------------	----------------------	----------------------

4.2%

\$ (970,099.44)

4

1 - Current Month Reporting

2 - YTD Cash Reported

3 - YTD In-Kind Reported

4 - Amount remaining to reach target

J:\Fiscal\Cumberland Accounting\Cash & Inkind\FY 22-23\FY 22-23 Cash & In-Kind Reporting\September 2022

September 1, 2022 - September 30, 2022

Account Number: [REDACTED]

Account Type: NON-PROFIT

E*TRADE Securities LLC

P.O. Box 484

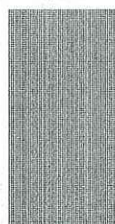
Jersey City, NJ 07303-0484

1-800-387-2331 etrade.com

Member SIPC

Customer Update:**Keep your profile up to date**Have your goals, circumstances, or contact information changed? If so, let us know by updating your profile anytime at etrade.com/investorprofile.**Invest to make an impact.**Learn how sustainable investing offers growth potential while supporting your values at us.etrade.com/knowledge/sustainable-investing.

0077551 01 AB 0.488 01 TR 00307 EFAD0504 000001

PARTNERSHIP FOR CHILDREN OF CU
351 WAGONER DRIVE SUITE 200
FAYETTEVILLE NC 28303-4672**Account At A Glance****\$120,057.94**

As of 08/31/22

\$111,321.30

As of 09/30/22

Net Change:**\$-8,736.64**

DETACH HERE

PARTNERSHIP FOR CHILDREN OF CU
351 WAGONER DRIVE SUITE 200
FAYETTEVILLE NC 28303-4672

DETACH HERE

Use This Deposit Slip**Please do not send cash**

Make checks payable to E*TRADE Securities LLC

Dollars	Cents

TOTAL DEPOSIT

Mail deposits to:



E*TRADE SECURITIES LLC

P.O. Box 484

Jersey City, NJ 07303-0484

093020220001 111450253427



from Morgan Stanley

E*TRADE Securities
Investment Account

Account Number: [REDACTED]

Statement Period : September 1, 2022 - September 30, 2022

Account Type: NON-PROFIT

ACCOUNT OVERVIEW

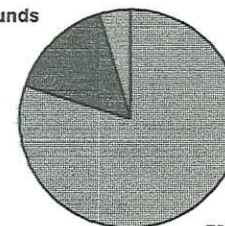
Last Statement Date: August 31, 2022

Beginning Account Value (On 08/31/22): \$ 120,057.94
Ending Account Value (On 09/30/22): \$ 111,321.30
Net Change: \$ -8,736.64

For current rates, please visit etrade.com/rates

ASSET ALLOCATION (AS OF 09/30/22)

4.59% - Cash & Equivalents
15.47% - Mutual Funds



79.94% - Stocks, Options & ETF (Long)

ACCOUNT VALUE SUMMARY

	AS OF 09/30/22	AS OF 08/31/22	% CHANGE
Cash & Equivalents	\$ 5,106.48	\$ 4,948.14	3.20%
Total Cash/Margin Debt	\$ 5,106.48	\$ 4,948.14	3.20%
Stocks, Options & ETF (Long)	\$ 88,988.73	\$ 97,199.52	-8.45%
Mutual Funds	\$ 17,226.09	\$ 17,910.28	-3.82%
Total Value of Securities	\$ 106,214.82	\$ 115,109.80	-7.73%
Net Account Value	\$ 111,321.30	\$ 120,057.94	-7.28%

Securities products and services are offered by E*TRADE Securities LLC, Member FINRA/SIPC. Sweep deposits may be swept to Morgan Stanley Bank, N.A., and/or Morgan Stanley Private Bank, National Association, Members FDIC, and depending on the sweep program may also be swept to third party banks. Subject to other funds a customer might maintain at the recipient bank, sweep funds will receive a maximum of \$250,000 in FDIC insurance coverage at each federally insured depository institution to which funds are swept. Securities products and cash balances other than sweep deposits are not FDIC insured, not guaranteed deposits or obligations of Morgan Stanley Bank, Morgan Stanley Private Bank, or any third party bank to which they might be swept, and are subject to investment risk, including possible loss of the principal invested.



from Morgan Stanley

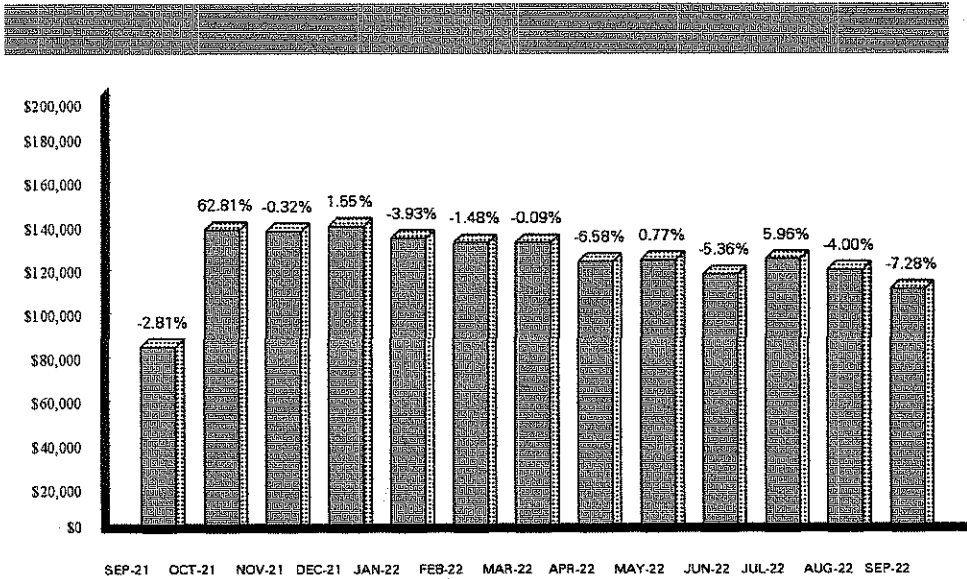
E*TRADE Securities Investment Account

Account Number: [REDACTED]

Statement Period : September 1, 2022 - September 30, 2022

Account Type: NON-PROFIT

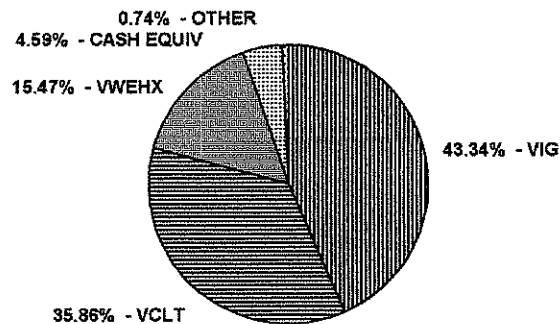
NET ACCOUNT VALUE BY MONTH END



ACCOUNT TRANSACTION SUMMARY

DESCRIPTION	THIS PERIOD	YEAR TO DATE
Securities Purchased	\$ 0.00	\$ -20,405.25
Interest Received		
Taxable	\$ 0.04	\$ 0.68
Dividends Received		
Taxable	\$ 489.60	\$ 2,523.56

TOP 10 ACCOUNT HOLDINGS (AS OF 09/30/22)



Account Number: [REDACTED]

Statement Period : September 1, 2022 - September 30, 2022

Account Type: NON-PROFIT

ACCOUNT HOLDINGS

CASH & CASH EQUIVALENTS (4.59% of Holdings)

DESCRIPTION	PORTFOLIO %	AMOUNT
Extended Insurance Sweep Deposit Account		
Opening Balance		4,948.14
Closing Balance	4.59	5,106.48
Average Balance		5,052.50
Extended Insurance Sweep Deposit Account Balance by Bank as of September 30, 2022		
MORGAN STANLEY PVT BANK		5,106.48

Under the Extended Insurance Sweep Deposit Account (ESDA) Program, cash balances from your brokerage account into the ESDA Program may shift from one program bank to another on a daily basis and a different combination or subset of the Program Banks may be used from day to day with dynamic deposit limits. Your ESDA Program cash balances will be FDIC-insured up to an aggregate of \$500,000 for individual accounts and \$1,000,000 for joint accounts. Uninvested cash balances in the ESDA program are not covered by SIPC. The balance in your bank deposit sweep account may be withdrawn on your order and proceeds returned to your securities account or remitted to you. To see a list of Program Banks please visit www.etrade.com/esdaagreement or call us at 1-800-387-2331.

TOTAL CASH & CASH EQUIVALENTS 4.59% \$5,106.48

STOCKS, OPTIONS & EXCHANGE-TRADED FUNDS (79.94% of Holdings)

DESCRIPTION	SYMBOL/ CUSIP	ACCT TYPE	QUANTITY	PRICE	TOTAL MKT VALUE	PORTFOLIO (%)	EST. ANNUAL INCOME	EST. ANNUAL YIELD (%)
***THOMSON REUTERS CORP COM-NEW	TRI	Cash	8	102.6200	820.96	0.74	14.00	1.71%
VANGUARD SCOTTSDALE FUNDS VANGUARD LONG-TERM CORPORATE BOND ETF	VCLT	Cash	545	73.2400	39,915.80	35.86	1,788.00	4.48%
VANGUARD SPECIALIZED FUNDS VANGUARD DIVIDEND APPRECIATION ETF	VIG	Cash	356.9988	135.1600	48,251.97	43.34	1,027.00	2.13%
TOTAL STOCKS, OPTIONS & ETF					\$88,988.73	79.94%	\$2,829.00	3.18%

Account Number: [REDACTED]

Statement Period : September 1, 2022 - September 30, 2022

Account Type: NON-PROFIT

MUTUAL FUNDS (15.47% of Holdings)

DESCRIPTION	SYMBOL/ CUSIP	ACCT TYPE	QUANTITY	PRICE	TOTAL MKT VALUE	PORTFOLIO (%)	EST. ANNUAL INCOME
**VANGUARD FIXED INCOME SECS FD INC-HIGH YIELD CORP PORTFOL	VWEHX	Cash	3,459.054	4.9800	17,226.09	15.47	\$861.00
TOTAL MUTUAL FUNDS					\$17,226.09	15.47%	\$861.00
TOTAL PRICED PORTFOLIO HOLDINGS (ON 09/30/22)					\$111,321.30		
TOTAL ESTIMATED ACCOUNT HOLDINGS ANNUAL INCOME					\$3,690.00		

TRANSACTION HISTORY

DIVIDENDS & INTEREST ACTIVITY

DATE	TRANSACTION TYPE	DESCRIPTION	SYMBOL/ CUSIP	AMOUNT DEBITED	AMOUNT CREDITED
09/01/22	Dividend	**VANGUARD FIXED INCOME SECS FD INC-HIGH YIELD CORP PORTFOL RECORD 08/31/22 PAY 09/01/22	VWEHX		76.80
09/07/22	Dividend	VANGUARD SCOTTSDALE FUNDS VANGUARD LONG-TERM CORPORATE BOND ETF CASH DIV ON 545 SHS REC 09/02/22 PAY 09/07/22 NON-QUALIFIED DIVIDEND	VCLT		155.27
09/15/22	Dividend	**THOMSON REUTERS CORP COM NEW CASH DIV ON 8 SHS REC 08/18/22 PAY 09/15/22 FRGN WH@SOURCE	TRI	0.53	3.56
09/22/22	Dividend	VANGUARD SPECIALIZED FUNDS VANGUARD DIVIDEND APPRECIATION ETF CASH DIV ON 355.20151 SHS REC 09/20/22 PAY 09/22/22 NON-QUALIFIED DIVIDEND	VIG		253.97

Account Number: [REDACTED]

Statement Period : September 1, 2022 - September 30, 2022

Account Type: NON-PROFIT

DIVIDENDS & INTEREST ACTIVITY (Continued)

DATE	TRANSACTION TYPE	DESCRIPTION	SYMBOL/ CUSIP	AMOUNT DEBITED	AMOUNT CREDITED
09/26/22	Interest	EXTENDED INSURANCE SWEEP DEPOSIT ACCOUNT INTEREST			0.04
TOTAL DIVIDENDS & INTEREST ACTIVITY				\$0.53	\$489.64
NET DIVIDENDS & INTEREST ACTIVITY					\$489.11

OTHER ACTIVITY

DATE	DESCRIPTION	SYMBOL/ CUSIP	TRANSACTION TYPE	QUANTITY	PRICE	AMOUNT DEBITED	AMOUNT CREDITED
09/01/22	**VANGUARD FIXED INCOME SECS FD INC-HIGH YIELD CORP PORTFOL REINVEST PRICE \$ 5.20	VWEHX	Reinvest	14.769		76.80	
09/22/22	VANGUARD SPECIALIZED FUNDS VANGUARD DIVIDEND APPRECIATION ETF REIN @ 141.2999 REC 09/20/22 PAY 09/22/22	VIG	Div Reinvest	1.7973		253.97	
TOTAL OTHER ACTIVITY						\$330.77	
NET OTHER ACTIVITY						\$330.77	

EXTENDED INSURANCE SWEEP DEPOSIT ACCOUNT (ESDA) ACTIVITY (0.0100% APY/0.0100%APY Earned as of 09/30/22)

Under the Extended Insurance Sweep Deposit Account (ESDA) Program, cash balances from your brokerage account into the ESDA Program may shift from one program bank to another on a daily basis and a different combination or subset of the Program Banks may be used from day to day with dynamic deposit limits. Your ESDA Program cash balances will be FDIC-insured up to an aggregate of \$500,000 for individual accounts and \$1,000,000 for joint accounts. Uninvested cash balances in the ESDA program are not covered by SIPC. The balance in your bank deposit sweep account may be withdrawn on your order and proceeds returned to your securities account or remitted to you. To see a list of Program Banks please visit www.etrade.com/esdaagreement or call us at 1-800-387-2331.

DATE	TRANSACTION TYPE	DESCRIPTION	TRANSACTION AMOUNT
09/01/22		OPENING BALANCE	\$4,948.14
09/07/22	Deposit	EXTND INS SWEEP ACCT(FDIC-INS)	155.27
09/16/22	Deposit	EXTND INS SWEEP ACCT(FDIC-INS)	3.03
09/22/22	Deposit	EXTND INS SWEEP ACCT(FDIC-INS)	253.97
09/23/22	Withdrawal	EXTND INS SWEEP ACCT(FDIC-INS)	-253.97
09/26/22	Deposit	EXTND INS SWEEP ACCT(FDIC-INS)	0.04
09/30/22		CLOSING BALANCE	\$5,106.48

Family Connects, North Carolina Southeastern Region

Data verified through July, 2022 by Family Connects International

	Program Start Date 10/4/2021	10/4/2021 - 6/30/2022	Jul-22	Aug-22	Sep-22	10/4/2021 - 8/31/2022
BIRTH DATA						
Total Births	0	2624	301	350	314	3747
Eligible*	0	2243	254	303	275	3212
Not Eligible	0	381	47	47	39	535

CASE STATUS BY DELIVER DATE

Scheduled	0	1610	181	218	177	2253
Scheduling Rate - 75% Goal	0%	72%	71%	72%		72%
Decline	0	250	15	14	18	300
Decline Rate	0%	11%	6%	5%	7%	9%
Completed	0	925	117	137	92	1276
Completion Rate - 80% Goal	0%	58%	65%	61%		59%
Pending (Changes daily)	0	85	58	71	80	361
Pending Rate - Goal 0%	0%	4%	23%	23%	29%	7%
Unable to Contact - Closed	0	666	63	45	51	869
Unable To Contact Rate	0%	31%	25%	15%	19%	29%
Population Reach - 60% Goal	0%	41%	46%	44%		42%

COMPLETED VISITS

County of Residency						
Cumberland - 56% Goal	0%	85%	88%	82%	86%	85%
Hoke - 28% Goal	0%	9%	8%	13%	10%	9%
Robeson - 16% Goal	0%	5%	4%	4%	4%	5%

These numbers change daily. Goal is to have 0 in Pending and keep Unable to Contact as low as possible.

These numbers are provided by Family Connects International usually about 60 days after end of month.

Planning and Evaluation Committee Recommendations

Meeting of October 4, 2022

I. Action Taken:

- The Planning and Evaluation (P&E) Committee meeting minutes of August 2, 2022 were reviewed and approved unanimously as presented.

II. President's Report reviewed by Mary Sonnenberg.

III. Planning and Evaluation (P&E) Vice President updated the committee on:

- Planning, Monitoring, and Evaluation
 - The Committee was advised as to departmental changes and the status of the hiring process for the QAS I position.
 - CAD changes were presented for CCR&R, CED and CCHC. A motion was made to approve the changes and seconded. The motion passed without objections.

IV. Information

- Special Stories presenting to NCPC were presented to the Committee to view the success of the programs PFC oversees.
- Updates were provided as to Mosaic/GEMS.
- P&E will be meeting with Robeson County PFC to assist in their Professional Development hours for the Quarter.
- The CAD changes discussed will be presented to the Executive Committee this month for approval and will be submitted to NCPC for final approval and submission in November.
- 1st Quarter reporting is due to NCPC by October 31st. All departments will be finalizing the reporting process for submission. PFC Subsidy completed their report and was submitted today and had no numbers to report due to DSS currently paying subsidy payments. PFC should have numbers to report in the 2nd Quarter.
- PFCCC received a letter regarding the 2020 audit of DSS. The auditors found a couple of items, but found DSS in compliance generally.

**CAD Report for Partnership for Children of Cumberland County, Inc. for
Fiscal Year 2022 - 2023
Activity Descriptions **with Changes****

**Cumberland
Child Care Resource and Referral
Activity ID# 001
PSC:3104
PBISID: PLA40**

Child Care Resource and Referral (CCR&R) is an activity aligned with the North Carolina CCR&R System and will participate with and report data to the CCR&R Region 5. Services that are provided using Smart Start dollars in this activity include: (1) Technical assistance: Technical assistance (in the form of coaching and modeling) is provided to early childhood educators working in licensed child care facilities serving children birth to five years old. The Technical Assistance activity will be focused on improving and maintaining star-rated license levels. It may also include improving assessment scores in ERS, CLASS, and POEMS. Technical Assistance may also include coaching on professional development planning and advising. 2) Training for child care providers: Training for Division of Child Development and Early Education (DCDEE) credit hours provided on child care-related topics and coordination of CEU opportunities. (3) Consumer Education: Information and/or education to families about quality child care. (4) Consumer Referral: Referring families to local child care options. Smart Start funds may be used to cover expenses for Committee meetings and/or training and recruitment events. ~~Non-cash grants and/or incentives may be provided in the form of bonuses to child care staff, facilities, and facility owners in accordance with programmatic guidelines.~~ Following programmatic guidelines, grants may be provided in the form of bonuses, materials, and/or program management tools.



**Cumberland
Community Engagement and Development (CED)
Activity ID# 030
PSC:5517
PBISID: FS30**

The Community Engagement and Development (CED) activity aims to make PFC the leading and most trusted local source for early childhood resources and information. The activity supports PFC by connecting families, community partners, civic clubs, other organizations, and early childhood professionals to programs and services. CED deploys various strategies, including, but not limited to, the Family Resource Center, designed to strengthen our organization's brand and reputation, community engagement, and the sustainability of resources. The CED activity will maximize and leverage Smart Start dollars by bringing partners and their resources to the table to implement our strategies. The CED activity will host internal and external meetings, and food may be provided. Contingent upon funding, contracted services, technology, and consultants may be utilized, as well as providing space and limited supplies for clients needing privacy for breastfeeding. Multiple funding streams will be used to support staffing, purchase of materials, and coordination of this activity.

**Cumberland
Child Care Health Consultant, Activity ID# 263
PSC:3414
PBISID: H10**

The Child Care Health Consultation model follows the North Carolina CCHC Service Model for implementation of the activity by providing the following services to child care facilities, staff and others as needed. Services that are provided using Smart Start dollars in this activity include: (1) Technical assistance: Technical assistance (in the form of coaching and modeling) provided to early childhood educators working in licensed and/or G.S. 110 child care facilities serving children birth to five years old. The Technical Assistance will be focused on improving the capacity of providers to identify and promote healthy and safe environments for children in child care settings. (2) Training for child care providers: Training for DCDEE credit hours provided on health and safety education related topics and coordination of CEU opportunities. The NC Child Care Health and Safety Assessment and Encounter Tool will be used to conduct classroom-based assessments to develop a quality improvement plan, informing technical assistance and training. Documentation is maintained for all technical assistance and training. The Child Care Health Consultant (CCHC) is a Registered Nurse with a Degree in Nursing (ASN or BSN) or a health professional with a minimum of a Bachelor's Degree in health education or a health-related field. The health professional is or will become a qualified CCHC in North Carolina through the completion of the NC Child Care Health Consultant Training Course and receipt of a certificate of qualification. Following programmatic guidelines, grants may be provided in the form of bonuses and/or materials.

PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC.

FOOTNOTES FOR FINANCIAL REPORTS

September 30, 2022

FOOTNOTES - BALANCE SHEET

A. The cash accounts at September 30, 2022 total \$1,374,320.64.

- The new First Bank account used for construction loan transactions was opened in April 2022.
- Included in the cash balance amount are the following investment vehicles:

Banking Institution	Investment Type	Current Amount	Term (months)	Maturity Date	Interest Rate	Annual Percentage Yield
PNC Bank	Money Market	\$194,264.74	n/a	n/a	n/a	.50%
Lumbee Bank	CD#2	104,560.38	30	02/26/24	.45%	.45%
Lumbee Bank	CD#3	103,570.81	30	02/26/24	.45%	.45%
Lumbee Bank	Checking	\$150.00	n/a	n/a	n/a	n/a
E-Trade	Financial Trades	\$118,000.00	n/a	n/a	n/a	n/a
Cumberland Community Foundation	Beneficial Interest in Endowment Fund	\$31,384.00	n/a	n/a	n/a	n/a
TOTAL		\$551,929.93				

B. Employees' payroll deductions at September 30, 2022 from the current month and from prior months total (\$10,373.78) which includes (\$8,700.00) of pre-funded FSA and HRA anticipated to be reimbursed by Blue Cross and Blue Shield after the FY22-23 plan year ends. These accounts are reconciled on a monthly basis and at yearend to ensure that the correct amounts are being accounted for as required by NCPC.

C. Per Board approval, an endowment fund was established on June 29, 2012 with the Cumberland Community Foundation, Inc. with an initial amount of \$25,000.00. Since this amount is an irrevocable gift of assets, it is classified as a permanently restricted net asset for accounting purposes. It is also classified as a "Beneficial Interest in Community Foundation" in the Assets section of the Balance Sheet.

NCPC defines permanently restricted net assets as "used to classify assets that have donor-imposed stipulations that neither expire with time nor can be fulfilled or removed by actions of the organization. An example would be an endowment fund whereby the principal is maintained for investment purposes and the interest earnings may be available for use. This FASB code is rarely used."

FOOTNOTES - BALANCE SHEET - September 30, 2022

Item C – continued

Additional funds totaling \$4,732.00 was added to the endowment as of June 30, 2013. The Partnership made an additional deposit of \$768.00 to the endowment in September 2014. The Partnership also made an additional deposit of \$666.00 to the endowment in July 2015. During January 2016, additional deposits totaling \$218.00 were received for the endowment. This amount was transferred to the Foundation in February 2016. The total contributions from the Partnership to the endowment, including these funds, are now a total of \$31,384.00. There were no additional funds added to this endowment during the 2016-2017 fiscal year.

FOOTNOTES - SMART START GRANT SPREADSHEET

SERVICES (In-House Activities): The Smart Start funds for all of the Services budgets were in contract at 100% of full allocation effective July 1, 2022.

DIRECT SERVICE PROVIDERS: The Smart Start funds for the Direct Service Providers (DSPs) budgets were in contract at 100% of full allocation effective July 1, 2022.

ADMINISTRATION and FUNDRAISING 9200: The Smart Start funds for the Administration budgets were in contract at 100% of full allocation effective July 1, 2022.

Partnership for Children of Cumberland County, Inc.
Balance Sheet
9/30/2022

Assets

Bank of America Checking Account	\$ 821,356.91	}	A
First Bank - [for construction transactions]	633.80		
PNC Bank - Money Market Reserve	194,264.74		
Lumbee Bank - Certificate of Deposit #2	104,560.38		
Lumbee Bank - Certificate of Deposit #3	103,570.81		
Lumbee Bank - Checking Account [from investments]	150.00		
E-Trade Funds Account	118,000.00		
Petty Cash, Change Funds, Undeposited Receipts	400.00		
Beneficial Interest in Community Foundation	31,384.00		
	<hr/>		
Total Assets	1,374,320.64		
	<hr/> <hr/>		

Liabilities and Net Assets

Forfeited FSA and HRA Pre-Funding	(9,359.41)	}	B
COBRA Insurances	(822.41)		
Health Insurance Payable	0.03		
Flex-Spending Payable	(93.13)		
AFLAC Payable	(98.99)		
Dental Insurance Payable	0.60		
Vision Payable	(0.56)		
Legal Shield Payable	0.09		
Tenant Security Deposits	18,380.05		
Unrestricted Net Assets	1,173,009.40		
Temporarily Restricted Net Assets	83,351.91		
Permanently Restricted Net Assets	31,384.00		C
Excess Revenues over (under) Expenditures	78,569.06		
	<hr/>		
Total Liabilities and Net Assets	\$ 1,374,320.64		
	<hr/> <hr/>		

PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC. - SMART START GRANT - FY 2022 - 2023

2/23 SMART START 100% ALLOCATION [not including prior year Carry Forward]	\$6,832,478
---	-------------

TOTAL ALLOCATION FOR ADMINISTRATION ----->		\$414,500
FY 22/23 Smart Start Admin Base Allocation	\$346,175	
FY 22/23 Additon of 1% Fundraising Grant [9200-990]	\$68,325	

TOTAL ALLOCATION FOR SERVICES ----->		\$6,417,978
FY 22/23 Smart Start Services Allocation		\$6,486,303
FY 22/23 Reduction for 1% Fundraising Grant [9200-990]		\$ (68,325)

AS OF SEPTEMBER 30, 2022

											If monthly spending was equal, at month-end, the percentages should be:	
						EXPENDITURES						
Activity		Agency		7/1/2022	Advances	July	August	September	Y-T-D	Remaining Budget	25%	75%
				Budget							% of Budget Expended	% of Available Funds
Early Care & Education Subsidy - TANF Only												
1	Subsidized Child Care	Dept. of Social Services		\$ 2,230,306.00		\$ 421,428.00	\$ 320,265.00	\$ 288,222.00	\$ 1,029,915.00	\$ 1,200,391.00	46%	54%
2	CCR&R - Subsidy TANF	IH Partnership for Children		\$ 237,825.00		\$ -	\$ -	\$ -	\$ -	\$ 237,825.00	0%	100%
3	Child Care Scholarships	Fayetteville Tech. Com. College		\$ 207,260.00		\$ -	\$ -	\$ 15,971.89	\$ 15,971.89	\$ 191,288.11	8%	92%
4	NC Pre-K Susidy TANF	IH Partnership for Children		\$ 332,000.00		\$ -	\$ -	\$ -	\$ -	\$ 332,000.00	0%	100%
		ECE Subsidy TANF Total:	47%	\$ 3,007,391.00	\$ -	\$ 421,428.00	\$ 320,265.00	\$ 304,193.89	\$ 1,045,886.89	\$ 1,961,504.11	35%	
		Minimum of 39% Required										
Early Care & Education Subsidy - Non-TANF												
5	CCR&R - Non-TANF Dual Subsidy	IH Partnership for Children		\$ 20,000.00		\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	0%	100%
6	NC Pre-K Subsidy Non-TANF	IH Partnership for Children		\$ 2,600.00		\$ -	\$ -	\$ -	\$ -	\$ 2,600.00	0%	100%
		ECE Subsidy Non-TANF Total	0%	\$ 22,600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,600.00	0%	
Early Care & Education Subsidy - Administration												
7	Subsidy Support Staff	Dept. of Social Services		\$ 159,807.00		\$ -	\$ -	\$ -	\$ -	\$ 159,807.00	0%	100%
8	Child Care Scholarship - Admin Support	Fayetteville Tech. Com. College		\$ 12,128.00		\$ -	\$ 339.16	\$ 1,187.05	\$ 1,526.21	\$ 10,601.79	13%	87%
9	CCR&R - Subsidy Support	IH Partnership for Children		\$ 58,000.00		\$ 344.81	\$ 631.22	\$ 2,070.65	\$ 3,046.68	\$ 54,953.32	5%	95%
		ECE Subsidy Support Total	4%	\$ 229,935.00	\$ -	\$ 344.81	\$ 970.38	\$ 3,257.70	\$ 4,572.89	\$ 225,362.11	2%	
Early Care & Education Quality & Affordability												
10	CCR&R - Core Services	IH Partnership for Children		\$ 1,090,000.00		\$ 82,037.67	\$ 99,061.22	\$ 65,579.30	\$ 246,678.19	\$ 843,321.81	23%	77%
11	WAGES	Child Care Svcs. Association		\$ 535,134.00		\$ -	\$ 117,687.19	\$ 55,175.00	\$ 172,862.19	\$ 362,271.81	32%	68%
12	CCR&R - Lending Library	IH Partnership for Children		\$ 98,500.00		\$ 2,858.14	\$ 2,199.72	\$ 1,198.45	\$ 6,256.31	\$ 92,243.69	6%	94%
		ECE Quality Total:	27%	\$ 1,723,634.00	\$ -	\$ 84,895.81	\$ 218,948.13	\$ 121,952.75	\$ 425,796.69	\$ 1,297,837.31	25%	
		Minimum of 70% Total Required		78%								

PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC. - SMART START GRANT - FY 2022 - 2023

2/23 SMART START 100% ALLOCATION [not including prior year Carry Forward]	\$6,832,478
---	--------------------

TOTAL ALLOCATION FOR ADMINISTRATION ----->	\$414,500
FY 22/23 Smart Start Admin Base Allocation	\$346,175
FY 22/23 Addition of 1% Fundraising Grant [9200-990]	\$68,325

TOTAL ALLOCATION FOR SERVICES ----->	\$6,417,978
FY 22/23 Smart Start Services Allocation	\$6,486,303
FY 22/23 Reduction for 1% Fundraising Grant [9200-990]	\$ (68,325)

AS OF SEPTEMBER 30, 2022

										If monthly spending was equal, at month-end, the percentages should be:	
										25%	75%
										% of Budget Expended	% of Available Funds
										</	

Partnership for Children of Cumberland County, Inc. - NC PRE-KINDERGARTEN GRANT

FY 22/23 Revenues per Contract		Fiscal Year 2022/ 20223	
\$	8,662,630	NC Pre-k Grant Payments to Providers [Fund 206, Fund 210, Fund 319] 2% CCDF Quality Funds [Fund 328] 2% NEW Capacity Funds [Month, Day, Year - Month, Day, Year] [Fund 329 & Fund 212] 6% Administrative Fee [Fund 211]	
\$	174,963		
\$	-		
\$	-		
\$	524,590	as of September 2022	
\$	9,362,183	Total NC Pre-k Grant	
		SHOULD BE	
		25%	75%

FUND	Activity		FY 22/23 Budget		Remaining		% of		% of	
			7/1/2022	July	August	September	Y-T-D	Budget	Budget Expended	Available Funds
211	3323-999	Administrative Operations	\$ 75,764.00	\$ 14,993.60	\$ 10,033.70	\$ 12,779.82	\$37,807.12	\$37,956.88	50%	50%
	3323-001	CCR&R - Core	\$ 99,165.00	\$ 14,048.44	\$ 10,670.34	\$ 10,955.30	\$35,674.08	\$63,490.92	36%	64%
	3323-017	NC Pre-k Coordination (In-Direct)	\$ 349,661.00	\$ 22,017.55	\$ 17,327.01	\$ 15,724.69	\$55,069.25	\$294,591.75	16%	84%
		Fund 211 Sub-Total	\$ 524,590.00	\$51,059.59	\$38,031.05	\$39,459.81	\$128,550.45	\$396,039.55	25%	75%
206	2342-015	NC Pre-k Subsidy (Direct - Child Reimbursement) - State Funds	\$ 674,161.00	\$ -	\$ -	\$ 22,517.00	\$22,517.00	\$651,644.00	3%	97%
		Fund 206 Sub-Total	\$ 674,161.00	\$0.00	\$0.00	\$22,517.00	\$22,517.00	\$651,644.00	3%	97%
210	2342-015	NC Pre-k Subsidy (Direct - Child Reimbursement) - State Funds	\$ 4,580,047.00	\$ -	\$ -	\$ -	\$0.00	\$4,580,047.00	0%	100%
		Fund 210 Sub-Total	\$ 4,580,047.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,580,047.00	0%	100%
319	2342-015	NC Pre-k Subsidy TANF (Direct - Child Reimbursement) - Federal Funds	\$ 3,408,422.00	\$ -	\$ -	\$ 788,182.00	\$788,182.00	\$2,620,240.00	23%	77%
		Fund 319 Sub-Total	\$ 3,408,422.00	\$0.00	\$0.00	\$788,182.00	\$788,182.00	\$2,620,240.00	23%	245%
328	3322-017	NC Pre-K CCDF Quality Funds - Federal Funds	\$ 174,963.00	\$ 16,499.32	\$ 11,069.02	\$ 19,961.67	\$47,530.01	\$127,432.99	27%	73%
329	3323-017	NC Pre-K Capacity Building Funds - Federal Funds	\$ -	\$ 6,286.40	\$ 4,443.82	\$ 4,411.55	\$15,141.77	-\$15,141.77	#DIV/0!	#DIV/0!
329	3323-001	NC Pre-K Capacity Building Funds - Federal Funds	\$ -				\$0.00	\$0.00	#DIV/0!	#DIV/0!
329	3323-999	NC Pre-K Capacity Building Funds - Federal Funds	\$ -	\$ 99.33	\$ -	\$ -	\$99.33	-\$99.33	#DIV/0!	#DIV/0!
		Fund 329 Sub-Total	\$ -	\$ 6,385.73	\$ 4,443.82	\$ 4,411.55	\$15,241.10	-\$15,241.10	#DIV/0!	#DIV/0!
212	3323-017	NC Pre-K Capacity Building Funds - State Funds	\$0.00	\$ -	\$ -	\$ -	\$0.00	\$0.00	#DIV/0!	#DIV/0!
212	3323-001	NC Pre-K Capacity Building Funds - State Funds	\$0.00	\$ -	\$ -	\$ -	\$0.00	\$0.00	#DIV/0!	#DIV/0!
212	3323-999	NC Pre-K Capacity Building Funds - State Funds	\$0.00	\$ 22.42	\$ -	\$ -	\$22.42	-\$22.42	#DIV/0!	#DIV/0!
		Fund 212 Sub-Total	\$0.00	\$ 22.42	\$ -	\$ -	\$22.42	\$(22.42)	#DIV/0!	#DIV/0!

		Total Budget Remaining	\$8,360,140.02
Total NC Pre-K Grant		\$9,362,183	
Total NC Pre-k Grant Expended		\$67,581.33	\$49,100.07
Total State Funds		\$5,778,798	
Total Federal Funds		\$3,583,385	
Total NC Pre-K Grant		\$9,362,183	

Partnership for Children of Cumberland County, Inc. - NC PRE-KINDERGARTEN GRANT

FY 22/23 Revenues per Contract		Fiscal Year 2022/ 20223	
\$	8,662,630	NC Pre-k Grant Payments to Providers [Fund 206, Fund 210, Fund 319] 2% CCDF Quality Funds [Fund 328] 2% NEW Capacity Funds [Month, Day, Year - Month, Day, Year] [Fund 329 & Fund 212] 6% Administrative Fee [Fund 211] Total NC Pre-k Grant	
\$	174,963		
\$	-		
\$	-		
\$	524,590		
\$	9,362,183	as of September 2022	
		SHOULD BE	
		25%	75%

FUND	Activity	FY 22/23 Budget				Remaining Budget	% of Budget Expended	% of Available Funds
		7/1/2022	July	August	September	Y-T-D		

THESE AMOUNTS FOR THE SUMMER LEARNING GRANT ARE NOT INCLUDED IN THE FY22-23 CONTRACT. THIS INFORMATION IS BEING PROVIDED FOR REPORTING PURPOSES.

324	3323-999	Administrative Operations	This contract	\$ -	\$ (12.69)	\$ -	\$ -	-\$12.69	\$12.69	#DIV/0!	#DIV/0!
	3323-001	CCR&R - Core	amendment	\$ -	\$ -	\$ -	\$ -	\$0.00	\$0.00	#DIV/0!	#DIV/0!
	3323-017	NC Pre-K Coordination (In-Direct)	is	\$ -	\$ -	\$ -	\$ -	\$0.00	\$0.00	#DIV/0!	#DIV/0!
	3323-017	NC Pre-K Coordination (In-Direct)	effective	\$ -				\$0.00	\$0.00	#DIV/0!	#DIV/0!
	2342-015	NC Pre-K Subsidy TANF (Direct - Child Reimbursement) - Federal Funds	06/01/2021	\$ -	\$0.00	\$ -	\$ -	\$0.00	\$0.00	#DIV/0!	#DIV/0!
		Fund 324 Sub-Total	to 08/31/2021 for direct expenditures ONLY; INDIRECT funds can be maintained indefinitely	\$ -	-\$12.69	\$0.00	\$0.00	-\$12.69	\$12.69	#DIV/0!	#DIV/0!

Partnership for Children of Cumberland County, Inc.

Region 5 DCDEE Lead Agency Grant
Fiscal Year 2022 - 2023

TOTAL FY 2022 - 2023 REGION 5 LEAD AGENCY ALLOCATION

\$0.00

FY 2022 - 2023 10% Overhead / Administration Allocation

\$0.00

FY 2022 - 2023 Program/Services Allocation

\$0.00

FY 2022 - 2023 Program/Services Allocation										\$0.00		as of September 30, 2022	
										EXPENDITURES		25%	75%
Activity			07/01/22	Advances	July	August	September	Y-T-D	Remaining Budget	% of Budget Expended	% of Available Funds		
Region 5 Lead Agency - Core Services			\$ -	\$ -	\$ 30,973.73	\$ 19,045.58	\$ 26,218.27	\$ 76,237.58	\$ (76,237.58)	#DIV/0!	#DIV/0!		
Core Services - 10% Overhead/Administration for CCR&R			\$ -	\$ -	\$ 27.78	\$ 81.83	\$ 243.74	\$ 353.35	\$ (353.35)	#DIV/0!	#DIV/0!		
Core Services - 10% Overhead/Administration for Admin Ops			\$ -	\$ -	\$ 2,150.70	\$ -	\$ -	\$ 2,150.70	\$ (2,150.70)	#DIV/0!	#DIV/0!		
Contracts & Grants - Anson County			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!		
Contracts & Grants - Montgomery County			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!		
Contracts & Grants - Moore County			\$ -	\$ -	\$ 2,051.71	\$ -	\$ -	\$ 2,051.71	\$ (2,051.71)	#DIV/0!	#DIV/0!		
Contracts & Grants - Richmond County			\$ -	\$ -	\$ 5,048.77	\$ -	\$ -	\$ 5,048.77	\$ (5,048.77)	#DIV/0!	#DIV/0!		
			#DIV/0!	\$ -	\$ -	\$ 40,252.69	\$ 19,127.41	\$ 26,462.01	\$ 85,842.11	\$ (85,842.11)	#DIV/0!	#DIV/0!	
Region 5 Infant Toddler Project		Shortfall to be included in one month NO COST extension thru 7-31-22	\$ -	\$ -	\$ 13,927.12	\$ 9,791.56	\$ 9,657.81	\$ 33,376.49	\$ (33,376.49)	#DIV/0!	#DIV/0!		
Infant Toddler - 10% Overhead/Administration for CCR&R			\$ -	\$ -	\$ 738.96	\$ 484.26	\$ 482.27	\$ 1,705.49	\$ (1,705.49)	#DIV/0!	#DIV/0!		
Infant Toddler - 10% Overhead/Administration for Admin Ops			\$ -	\$ -	\$ 1.30	\$ -	\$ -	\$ 1.30	\$ (1.30)	#DIV/0!	#DIV/0!		
			#DIV/0!	\$ -	\$ -	\$ 14,667.38	\$ 10,275.82	\$ 10,140.08	\$ 35,083.28	\$ (35,083.28)	#DIV/0!	#DIV/0!	
Region 5 Healthy Social Behaviors Project			\$ -	\$ -	\$ 27,032.51	\$ 18,983.47	\$ 18,995.27	\$ 65,011.25	\$ (65,011.25)	#DIV/0!	#DIV/0!		
Healthy Social Behavior - 10% Overhead/Administration for CCR&R			\$ -	\$ -	\$ 32.40	\$ 71.53	\$ 73.73	\$ 177.66	\$ (177.66)	#DIV/0!	#DIV/0!		
Healthy Social Behavior - 10% Overhead/Administration for Admin Ops			\$ -	\$ -	\$ 100.52	\$ -	\$ -	\$ 100.52	\$ (100.52)	#DIV/0!	#DIV/0!		
			#DIV/0!	\$ -	\$ -	\$ 27,165.43	\$ 19,055.00	\$ 19,069.00	\$ 65,289.43	\$ (65,289.43)	#DIV/0!	#DIV/0!	
						Total Allocated DCD Funds Remaining			\$ (186,214.82)				
Summary for 10% Overhead / Administration	PFC		\$ -	\$ -	\$ 3,051.66	\$ 637.62	\$ 799.74	\$ 4,489.02	\$ (4,489.02)	#DIV/0!	#DIV/0!		

Partnership for Children of Cumberland County, Inc.

All Funding Sources

Fiscal Year 2022 - 2023

FUND CODE		July 1, 2022 Beginning Cash Balance	Receipts				Expenditures				Ending Cash Balance
			July	August	September	YTD	July	August	September	YTD	
	RESTRICTED FUNDS										
	NC PRE-KINDERGARTEN FUNDS										
206	NC Pre-K Grant - State Funds (per child)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,517.00	\$ 22,517.00	\$ (22,517.00)
210	NC Pre-K Expansion Grant - Lottery Funds - STATE FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
211	NC Pre-K Grant - 4% Admin Fees	\$ -	\$ -	\$ -	\$ 57,445.32	\$ 57,445.32	\$ 51,059.59	\$ 38,031.05	\$ 39,459.81	\$ 128,550.45	\$ (71,105.13)
212	NC Pre-K Capacity Building Grant - State Funds	\$ -	\$ -	\$ -	\$ 22.42	\$ 22.42	\$ 22.42	\$ -	\$ -	\$ 22.42	\$ -
319	NC Pre-K Grant (per slot) - Federal Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 683,082.00	\$ 683,082.00	\$ (683,082.00)
319	1/10 CASH PAYMENT from DCDEE -NC Pre-K Grant	\$ -	\$ -	\$ -	\$ 839,830.00	\$ 839,830.00	\$ -	\$ -	\$ 105,100.00	\$ 105,100.00	\$ 734,730.00
328	NC Pre-K Grant CCDF Quality Funds-Federal Funds	\$ 21,609.98	\$ -	\$ -	\$ 16,499.32	\$ 16,499.32	\$ 38,109.30	\$ 11,069.02	\$ 19,961.67	\$ 69,139.99	\$ (31,030.69)
329	NC Pre-K Capacity Building Grant - FEDERAL Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,385.73	\$ 4,443.82	\$ 4,411.55	\$ 15,241.10	\$ (15,241.10)
	Sub-total for NC Pre-K	\$ 21,609.98								Sub-total	\$ (88,245.92)
	FEDERAL RESTRICTED FUNDS										
307	DCD Grant - SWCDC	\$ (85,552.57)	\$ 70,922.31	\$ 23,494.23	\$ -	\$ 94,416.54	\$ 40,252.69	\$ 19,127.41	\$ 26,462.01	\$ 85,842.11	\$ (76,978.14)
312	Region 5 - Infant/Toddler Project	\$ (11,906.17)	\$ 10,177.10	\$ -	\$ -	\$ 10,177.10	\$ 14,667.38	\$ 10,275.82	\$ 10,140.08	\$ 35,083.28	\$ (36,812.35)
313	Region 5 - Healthy Social Behavior	\$ (26,643.28)	\$ 25,792.27	\$ 936.11	\$ -	\$ 26,728.38	\$ 27,165.43	\$ 19,055.00	\$ 19,069.00	\$ 65,289.43	\$ (65,204.33)
330	FEDERAL - CCHC Expansion Grant (NCPG) [02/01/2021 - 09/30/2022]	\$ (10,467.27)	\$ 10,467.27	\$ 16,724.34	\$ -	\$ 27,191.61	\$ 16,724.34	\$ -	\$ 16,042.90	\$ 32,767.24	\$ (16,042.90)
331	FEDERAL - PDG Family Connects Innovation Grant (NCPG) [03/01/2021 - 11/30/2022]	\$ (94,634.04)	\$ 94,634.04	\$ 108,999.31	\$ -	\$ 203,633.35	\$ 108,999.31	\$ 150,220.26	\$ 109,803.32	\$ 369,022.89	\$ (260,023.58)
333	FEDERAL - City of Fayetteville ARPA Grant [08/01/2022 - 06/30/2025]	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00
807	Region 5 - Program Income	\$ -	\$ 380.00	\$ 1,779.05	\$ 850.00	\$ 3,009.05	\$ 453.96	\$ -	\$ -	\$ 453.96	\$ 2,555.09
	Sub-total for Federal Restricted	\$ (229,203.33)								Sub-total	\$ (252,506.21)
	SMART START AND RELATED FUNDS										
151	Smart Start - Admin. (FY 21/22)	\$ 12,006.03	\$ -	\$ -	\$ -	\$ -	\$ 12,006.03	\$ -	\$ -	\$ 12,006.03	\$ -
152	Smart Start - Services (FY 21/22)	\$ 491,423.67	\$ -	\$ -	\$ -	\$ -	\$ 491,423.67	\$ -	\$ -	\$ 491,423.67	\$ -
153	Smart Start - Admin. (FY 22/23)	\$ -	\$ 66,320.00	\$ 28,147.00	\$ 37,487.00	\$ 131,954.00	\$ 41,744.98	\$ 29,148.10	\$ 33,621.06	\$ 104,514.14	\$ 27,439.86
154	Smart Start - Services (FY 22/23)	\$ -	\$ 558,837.00	\$ 237,178.00	\$ 315,881.00	\$ 1,111,896.00	\$ 212,268.49	\$ 192,317.31	\$ 173,038.93	\$ 577,624.73	\$ 534,271.27
201	MAC SS Grant (Accting/Contracting)	\$ -	\$ -	\$ 16,469.00	\$ -	\$ 16,469.00	\$ 9,493.59	\$ 4,500.33	\$ 2,056.61	\$ 16,050.53	\$ 418.47
216	Dolly Parton's Imagination Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.32	\$ -	\$ -	\$ 0.32	\$ (0.32)
801	Program Income (SS Related)	\$ 43,109.01	\$ 5,076.77	\$ 3,338.18	\$ 5,761.40	\$ 14,176.35	\$ 131.47	\$ 180.47	\$ 212.28	\$ 524.22	\$ 56,761.14
	Sub-total for Smart Start & Related	\$ 546,538.71								Sub-total	\$ 618,890.42

Partnership for Children of Cumberland County, Inc.

All Funding Sources
Fiscal Year 2022 - 2023

FUND CODE		July 1, 2022 Beginning Cash Balance	Receipts				Expenditures				Ending Cash Balance
			July	August	September	YTD	July	August	September	YTD	
	TEMPORARILY RESTRICTED FUNDS - RESTRICTED FOR TIME OR PURPOSE TO SPEND FUNDS										
324	NC Pre-K Grant Summer Learning Program - Federal Funds [June 1, 2021 through August 31, 2021 for direct payments; 10% admin is indefinite]	\$ 55,360.05	\$ -	\$ -	\$ -	\$ -	\$ (12.69)	\$ -	\$ -	\$ (12.69)	\$ 55,372.74
543	CC Foundation - Family Connect Grant [12/01/2019 - 12/31/2024]	\$ 28,004.67	\$ -	\$ -	\$ -	\$ -	\$ 7,068.88	\$ 4,896.54	\$ 4,925.59	\$ 16,891.01	\$ 11,113.66
544	Falcon Children's Home - Car Seat Safety Program Donation	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
546	CC Foundation - Diaper Bank Grant	\$ 6,733.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 487.92	\$ -	\$ 487.92	\$ 6,245.76
824	Fundraising - PFC Annual Soiree - Administrative Allocation	\$ 6,587.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,587.08
	Sub-total for Temporarily Restricted	\$ 101,685.48								Sub-total	\$ 84,319.24
	UNRESTRICTED FUNDS or NO RESTRICTION OF TIME TO SPEND FUNDS										
208	Unrestricted State Revenues - For Operating Purposes	\$ 15,115.22	\$ -	\$ -	\$ -	\$ -	\$ 1,446.19	\$ 899.45	\$ 823.22	\$ 3,168.86	\$ 11,946.36
	Unrestricted State Revenues - Invested in CDs and Money Market Account	\$ 496,372.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 496,372.46
501	Individual Gifts & Donations	\$ 111,122.48	\$ 235.00	\$ 2,595.30	\$ 1,418.33	\$ 4,248.63	\$ 29.98	\$ 80.18	\$ 728.30	\$ 838.46	\$ 114,532.65
515	Vending Machine Commissions	\$ 460.63	\$ 32.08	\$ 21.82	\$ 21.86	\$ 75.76	\$ -	\$ -	\$ -	\$ -	\$ 536.39
518	Kohl's Corporate Grants	\$ 776.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 776.34
802	PFCRC II (Non-Smart Start)	\$ -	\$ (3,046.66)	\$ 7,636.34	\$ 12,441.67	\$ 17,031.35	\$ 12,936.25	\$ 20,448.46	\$ 9,525.35	\$ 42,910.06	\$ (25,878.71)
806	Forward March Conference	\$ 33,599.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,599.60
809	Hoke County Consumer Ed (NOT program income) [07/01/2022 - 06/30/2023]	\$ 10,532.80	\$ -	\$ 5,203.50	\$ 4,128.43	\$ 9,331.93	\$ 15,736.30	\$ 4,162.85	\$ 3,996.62	\$ 23,895.77	\$ (4,031.04)
812	PFCRC II - Administration	\$ 107,636.51	\$ 10,439.01	\$ 4,750.00	\$ 4,750.00	\$ 19,939.01	\$ 6,962.39	\$ 4,657.62	\$ 4,654.77	\$ 16,274.78	\$ 111,300.74
815	Hoke - Contracted Eval (not program income)	\$ 29,033.92	\$ -	\$ -	\$ -	\$ -	\$ 5,202.34	\$ 879.04	\$ -	\$ 6,081.38	\$ 22,952.54
816	Contracted Data Services	\$ 3,448.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,448.15
820	Fundraising - PFC Annual Soiree	\$ 90,768.21	\$ -	\$ -	\$ 5.00	\$ 5.00	\$ -	\$ 2,790.00	\$ 1,155.86	\$ 3,945.86	\$ 86,827.35
825	Capital Projects Fund [used for construction loan transactions]	\$ (147.72)	\$ -	\$ -	\$ -	\$ -	\$ 71.24	\$ 73.62	\$ 73.62	\$ 218.48	\$ (366.20)
897	Sales Tax	\$ (10,021.04)	\$ -	\$ -	\$ 10,021.04	\$ 10,021.04	\$ 310.18	\$ 1,431.01	\$ 507.04	\$ 2,248.23	\$ (2,248.23)
899	Interest Income (from Investment Funds)	\$ 23,848.12	\$ 61.63	\$ 136.07	\$ 127.65	\$ 325.35	\$ -	\$ -	\$ -	\$ -	\$ 24,173.47
902	COBRA - Employee Insurance Withholdings	\$ 1,517.38	\$ -	\$ -	\$ -	\$ -	\$ 779.93	\$ 779.93	\$ 779.93	\$ 2,339.79	\$ (822.41)
904	Forfieted FSA	\$ (17,464.41)	\$ -	\$ -	\$ 8,105.00	\$ 8,105.00	\$ -	\$ -	\$ -	\$ -	\$ (9,359.41)
905	Employee Withholding	\$ (47.52)	\$ 22,746.17	\$ 18,729.23	\$ 18,882.03	\$ 60,357.43	\$ 21,648.24	\$ 18,567.08	\$ 20,286.55	\$ 60,501.87	\$ (191.96)
	Sub-total for Unrestricted Funds	\$ 896,551.13								Sub-total	\$ 863,568.09

Partnership for Children of Cumberland County, Inc.

All Funding Sources

Fiscal Year 2022 - 2023

FUND CODE		July 1, 2022 Beginning Cash Balance	Receipts				Expenditures				Ending Cash Balance	
			July	August	September	YTD	July	August	September	YTD		
	INFORMATION TECHNOLOGY											
992	PFC IT Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
993	IT - Core	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
994	IT - Outside Agencies	\$ 102,213.24	\$ 17,438.37	\$ 13,579.35	\$ 6,339.00	\$ 37,356.72	\$ 9,074.32	\$ 7,015.89	\$ 6,568.73	\$ 22,658.94	\$ 116,911.02	
995	IT - PFC Enhanced	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
996	IT - PFC Regular	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Sub-total for Information Technology	\$ 102,213.24								Sub-total	\$ 116,911.02	
	PERMANENTLY RESTRICTED FUNDS											
599	Cumberland Community Foundation Endowment	\$ 31,384.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,384.00	
	Sub-total for Permanently Restricted Funds	\$ 31,384.00								Sub-total	\$ 31,384.00	
	TOTAL	\$ 1,470,779.21								TOTAL	\$ 1,374,320.64	

ADDITIONAL SUMMARIZED INFORMATION
USR
Operating Cash 11,946.36
Investments 496,372.46
\$ 508,318.82

NCPK
Operating Cash (822,975.92)
"Cash Advance" -
\$ (822,975.92)

Partnership for Children of Cumberland County, Inc. - UNRESTRICTED STATE REVENUES [FUND 208]

Fiscal Year 2022 / 2023									
SHOULD BE:							25%	75%	
Activity	FY 22/23 Budget Effective 7/1/2022	July	August	September	Expenditures Y-T-D	Unspent Allocated Budget Amount	% of Budget Expended	% of Available Funds	
Administrative Operations	\$ 12,005.00	\$ 1,446.19	\$ 899.45	\$ 823.22	\$ 3,168.86	\$ 8,836.14	26%	74%	
CC&R - Core (in case of Federal shutdown)	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	0%	100%	
Sub-Total	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	0%	100%	
Total Allocated Budget for FY22-23	62,005.00								
Allocated Budget Amount SPENT		\$ 1,446.19	\$ 899.45	\$ 823.22	\$ 3,168.86				
Allocated Budget Amount UNSPENT						\$ 58,836.14			
SUMMARY OF CASH AND INVESTMENTS									
July 1 - Total Cash Carryover including Investments							\$ 511,487.68		
Unallocated Unrestricted State Revenues at the month end					\$ (46,889.78)	<---- Cash of \$15,115.22 in GL 1113 at 07-01-22 less the FY 22-23 budget amount			
Unspent Budget for FY22-23 at the month end					\$ 58,836.14				
Subtotal (cash in GL 1113 at the month end to be used for operating funds)		\$ -	\$ -	\$ -		\$ 11,946.36			
Investments at month end (Includes money market account and certificates of deposits, if applicable)	\$496,372.46					\$ 496,372.46			
CURRENT TOTAL OF CASH AND INVESTMENTS AT THE MONTH END						\$ 508,318.82			