

Hybrid Finance Committee Meeting Agenda
Quorum = 4 (50%) (Total Committee Members = 8)

Tuesday, January 17, 2023

3:00 pm – 5:00 pm

Charles Morris Conference Room / ZOOM

I. Call to Order & Chair Comments^Δ

- A. Welcome
- B. Volunteer Forms
- C. Donations

II. Approval of October 18, 2022 Minutes*

III. Accounting Reports

- A. Financial Reports: December 2022^Δ – Marie Lilly / Haja Jallow-Konrat
 - 1. Smart Start
 - 2. NC Pre-Kindergarten
 - 3. Southwestern Child Development Commission (SWCDC) – Region 5
 - 4. All Funding Sources
 - 5. Unrestricted State Revenues (USR)
 - 6. Cash and In-Kind Report
- B. December E-Trade Statement^Δ – Mary Sonnenberg

IV. Old Business

- A. FY 21/22 Audit Update^Δ – Marie Lilly
- B. NCPC Smart Start Monitoring Update^Δ – Marie Lilly
- C. Building Construction for Phase 2^Δ – Mary Sonnenberg

V. Contract Management Reporting^Δ

- A. Monitoring Status Timelines
 - 1. Program Report – Pamela Federline
 - 2. Fiscal Report – Karen Staab

- 3. NC Pre-K Report – Carole Mangum
- 4. SWCDC Region 5 – Carole Mangum

VI. President’s Report^Δ

VII. Information

A. Upcoming Committee Meetings

MEETING	MEETING DATE	MEETING TIME
Board of Directors (& NC Pre-K Planning)	January 26, 2023	12:00 pm – 2:00 pm
Planning & Evaluation	February 7, 2023	1:00 pm – 3:00 pm
CCR&R	February 16, 2023	9:00 am –11:00 am
Facility & Tenant	February 20, 2023	11:30 am – 1:00 pm
Human Resource	February 21, 2023	12:30 pm – 1:45 pm
Executive	February 23, 2023	9:00 am – 11:00 am
Community Engagement & Development (CED)	March 2, 2023	9:00 am – 11:00 am
Board Development	March 8, 2023	9:30 am – 11:00 am
<i>Finance</i>	March 21, 2023	<i>3:00 pm – 5:00 pm</i>

VIII. Adjournment

* Needs Action ^Δ Information Only/ Possible Conflict of Interest (Recusals) ^ε Electronic Copy



Partnership for Children of Cumberland County, Inc.
Hybrid Finance Committee Meeting Minutes
October 18, 2022 (3:05 pm to 4:19 pm)
Be the Driving Force



MEMBERS PRESENT: Dr. Marvin Connelly, Jr., Sandee Gronowski (arrived @ 3:15pm), Brenda Jackson, Haja Jallow-Konrat*, and Steve Terry
MEMBERS ABSENT: Lisa Childers, Robin Deaver and Donna Pyles
NON-VOTING ATTENDEES: Dottie Adams, Michelle Downey*, Pamela Federline, Belinda Gainey*, Marie Lilly*, Carole Mangum, Mary Sonnenberg* and Karen Staab*

**Attended in person*

AGENDA ITEM	DISCUSSION & RECOMMENDATION	ACTION	FOLLOW-UP
I. Call to Order & Chair Comments A. Welcome / Introductions B. Volunteer Forms C. Donations	<p>The scheduled hybrid meeting of the Finance Committee was held on Tuesday, October 18, 2022, and began at 3:05 pm pursuant to prior email notice to each committee member. Haja Jallow-Konrat, Chair, determined that a quorum was present and called the meeting to order. Belinda Gainey was Secretary for the meeting and recorded the minutes.</p> <p>A. Haja Jallow-Konrat welcomed everyone to the meeting. B. Committee members who reviewed the committee packet prior to the meeting were asked to complete the volunteer form that was emailed to them with their packet. C. Board members who had not yet provided their board donation was asked to donate as early as possible. Board members were also invited to join the PFC 10-10 Club and it would be counted towards their board donation.</p>	<p>Called to Order</p> <p>None</p> <p>None</p> <p>None</p>	<p>None</p> <p>None</p> <p>None</p>
II. Approval of Minutes* A. August 16, 2022	<p>A. The minutes for the August 16, 2022 scheduled meeting were previously emailed and reviewed by the committee members.</p> <p>Steve Terry moved to accept the minutes as presented. Dr. Marvin Connelly, Jr. seconded the motion. Hearing no further discussion, the Chair put the motion to a vote. If anyone did not approve the motion, they were asked to place their comment in the ZOOM chat box. All votes were unanimous. There were no abstentions. The motion carried.</p> <p><i>Mary Sonnenberg introduced Karen Staab, Fiscal Monitor and Michelle Downey, Contracts Coordinator to the committee.</i></p>	<p>Motion Carried</p>	<p>None</p>
III. Accounting Reports A. Financial Reports: September 2022 ^A 1. Smart Start 2. NC Pre-Kindergarten	<p>A.1.-A.6. The Financial Reports for September 2022 were previously emailed. Marie Lilly and Mary Sonnenberg reviewed the reports with the committee.</p> <p>B. Mary provided an overview of the September E-Trade statement.</p>	<p>None</p> <p>None</p>	<p>None</p> <p>None</p>



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<p>3. Southwestern Child Development Commission (SWCDC) – Region 5</p> <p>4. All Funding Sources</p> <p>5. Unrestricted State Revenues (USR)</p> <p>6. Cash and In-Kind Report</p> <p>B. September E-Trade Statement^Δ</p>			
<p>IV. New Business</p> <p>A. NC Pre-K Summer Learning Grant^Δ</p> <p>1. Audit Issues^Δ</p> <p>2. Staff Recommendations*</p>	<p>A.1.-A.2. Mary reported on the NC Pre-K Summer Learning Program. PFC recommends reverting unspent funds of \$55,360.05 from the NC Pre-K Summer Learning Grant.</p> <p>Further information was provided on the following items which are attached:</p> <ul style="list-style-type: none"> • 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. <p>Steve Terry moved to accept reverting the NC Pre-K Summer Learning Grant funds to DCDEE as presented. Sandee Gronowski seconded the motion. Hearing no further discussion, the Chair put the motion to a vote. If anyone did not approve the motion, they were asked to place their comment in the ZOOM chat box. All votes were unanimous. There were no abstentions. The motion carried.</p> <p>Mary will alert the DCDEE contracts person that the funds are being reverted.</p>	<p>Motion Carried</p>	<p>None</p>
<p>V. Old Business</p> <p>A. Building Construction for Phase 2^Δ</p> <p>B. NCPC Smart Start Monitoring (November 14-17, 2022)^Δ</p>	<p>A. Mary reported that the contractors are moving forward. They are waiting on material; items were delayed.</p> <p>B. NCPC Smart Start Monitoring is taking place November 14-17, 2022; this will be done via Desktop Monitoring. A list has been emailed to PFC containing all the items that are needed.</p>	<p>None</p> <p>None</p>	<p>None</p> <p>None</p>
<p>VI. Contract Management Reporting</p> <p>A. Summary of Smart Start Monitoring for FY 21-22</p>	<p>A. Marie Lilly, Karen Staab and Mary provided an overview of the DSP Fiscal, Contractual and Programmatic Monitoring Status Report.</p>	<p>None</p>	<p>None</p>
<p>VII. President’s Report^Δ</p>	<p>The President’s Report was included in the packet and was reviewed by Mary during the meeting.</p>	<p>None</p>	<p>None</p>
<p>VIII. Information</p>	<p>See Agenda</p>	<p>None</p>	<p>None</p>



Partnership for Children of Cumberland County, Inc.
Hybrid Finance Committee Meeting Minutes
October 18, 2022 (3:05 pm to 4:19 pm)
Be the Driving Force



IX. Adjournment	As there was no further business; the chair announced the meeting adjourned. The meeting was adjourned at 4:19 pm.	Adjourned	None
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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

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 Gaaney

From: Mary Sonnenberg
Sent: Thursday, October 13, 2022 12:05 PM
To: Belinda Gaaney
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@pfcf.org>; Marie Lilly <mlilly@ccpfc.org>; Lincoln-Gaston ED <partnershiped@pfcfg.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@pfcf.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

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 Cabbage, 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.
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.

December 31, 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.

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 \$7,336,350, including DSS and WAGES was effective December 15, 2022.
- 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. On October 24, 2022, NCPC notified PFC that funds for an Admin Cap Change Allowance was available to be put into the Smart Start contract. The available amount for Cumberland is \$39,718 which is an increase to Smart Start Admin and a decrease to Smart Start Services. The net contract change will thus be \$0. The amount was executed in a contract amendment effective December 15, 2022.
- e. On November 4, 2022, NCPC notified PFC that the prior year reverted funds of \$503,872 was available to be put into the Smart Start contract. PFC requested Board approval in November 2022 to put both the Admin Cap Change and the prior year reverted funds into contract to be effective December 15, 2022. NCPC approved the changes in a contract amendment effective December 15, 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.
- d. Additional NC Pre-Kindergarten funds for FY22-23 are in the contract amendment process.

4 DCDEE - Region 5 Grants [Federal Funds]

- a. PFC's Region 5 Core grant is now in contract effective July 1, 2022. The grant amount is \$286,180.00. Financial Status Reports [FSRs] have been completed and submitted for the six months of July through December 2022.
- b. PFC's Region 5 Infant Toddler grant is now in contract effective July 1, 2022. The grant amount is \$166,977. This grant has also been renamed as B3QI which stands for Birth to Three Quality Initiative grant. Financial Status Reports [FSRs] for the six months of July through December 2022 are in process of being completed.
- c. PFC's Region 5 Healthy Social Behaviors [HSB] grant is in the contracting phase.
- d. 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 - 11/30/2022	138,896.00
NCPC	PDG Family Connects Innovation Grant	03/01/2021 - 11/30/2022	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 extended the end date of the CCHC grant from September 30, 2022 to November 30, 2022 through a no-cost extension. The contract was executed effective September 30, 2022.
- g. An additional extension is being planned by NCPC and the details are forthcoming.

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.*

December 31, 2022

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.
- g.** An additional extension is being planned by NCPC and the details are forthcoming.

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 timely, except the Region 5 grants.

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>
	<u>496,372.46</u>	

Interest Earned - Fund 899	
PNC Bank Money Market	24,908.32
Select Bank - CD	-
Lumbee Bank - CD	-
	<u>24,908.32</u>

Investments - Fund 208	496,372.46
Interest Earned - Fund 899	24,908.32
TOTAL INVESTMENTS PLUS INTEREST	<u>521,280.78</u>

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

8 Cash and In-kind Report

- a. The 19% match requirement reflected on the monthly report is reflected at 100% of the full allocation, including the prior year reverted funds.
- 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.

FOOTNOTES FOR FINANCIAL REPORTS

December 31, 2022

FOOTNOTES - BALANCE SHEET

- A. The cash accounts at December 31, 2022 total \$2,347,686.78.
- 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	\$194,999.59	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		\$552,664.78				

B. Employees’ payroll deductions at December 31, 2022 from the current month and from prior months total \$4,214.78 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. Due to the December holiday break, the health, dental and vision insurances were paid in January 2023 instead of in December 2022.

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 - December 31, 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. Budget amendments were reflected for some activities effective December 15, 2022 to align the budgets to projected spending through the yearend.

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. Budget amendments were reflected for two activities effective December 15, 2022 to align the budgets to projected spending through the yearend.

ADMINISTRATION and FUNDRAISING 9200: The Smart Start funds for the Administration budgets were in contract at 100% of full allocation effective July 1, 2022. A budget amendment was reflected effective December 15, 2022 for an NCPC administrative cap adjustment.

Partnership for Children of Cumberland County, Inc.
Balance Sheet
12/31/2022

Assets

Bank of America Checking Account	\$ 1,794,204.30	} A
First Bank - [for construction transactions]	417.70	
PNC Bank - Money Market Reserve	194,999.59	
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	

Total Assets	<u><u>2,347,686.78</u></u>
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Liabilities and Net Assets

Forfeited FSA and HRA Pre-Funding	(9,359.41)	} B
COBRA Insurances	(42.48)	
Health Insurance Payable	4,635.81	
Flex-Spending Payable	23.15	
AFLAC Payable	(98.78)	
United Way Payable	15.00	
Dental Insurance Payable	505.62	
Vision Payable	106.13	
Legal Shield Payable	0.18	
Tenant Security Deposits	18,380.05	} C
Unrestricted Net Assets	833,185.03	
Temporarily Restricted Net Assets	101,685.48	
Permanently Restricted Net Assets	31,384.00	
Excess Revenues over (under) Expenditures	1,367,267.00	

Total Liabilities and Net Assets	<u><u>\$ 2,347,686.78</u></u>
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PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC. - SMART START GRANT - FY 2022 - 2023

FY 22/23 SMART START 100% ALLOCATION [including prior year Carry Forward]	\$7,336,350
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TOTAL ALLOCATION FOR ADMINISTRATION ----->		\$454,218
FY 22/23 Smart Start Admin Base Allocation		\$346,175
FY 22/23 Additon of 1% Fundraising Grant [9200-990]		\$68,325
Transfer of Smart Start Services Funds for Administrative Cap Increase [Effective 12.15.2022]		\$39,718

TOTAL ALLOCATION FOR SERVICES ----->		\$6,882,132
FY 22/23 Smart Start Services Allocation		\$6,486,303
FY 22/23 Reduction for 1% Fundraising Grant [9200-990]	\$	(68,325)
Carryforward Funds from FY21/22 to be used in FY22/23 [Effective 12.15.2022]		\$503,872
Transfer of Smart Start Services Funds for Administrative Cap Increase [Effective 12.15.2022]	\$	(39,718)

AS OF DECEMBER 31, 2022

If monthly spending was equal, at month-end, the percentages should be:

						EXPENDITURES						
				12/15/2022					Remaining			
				Budget	Advances	October	November	December	Budget	% of Budget Expended	% of Available Funds	
Activity	Agency											
Early Care & Education Subsidy - TANF Only												
1	Subsidized Child Care	Dept. of Social Services		\$ 2,431,000.00		\$ 267,171.00	\$ 214,808.00	\$ 164,737.00	\$ 1,676,631.00	\$ 754,369.00	69%	31%
2	CCR&R - Subsidy TANF	IH Partnership for Children		\$ 164,000.00		\$ -	\$ -	\$ -	\$ -	\$ 164,000.00	0%	100%
3	Child Care Scholarships	Fayetteville Tech. Com. College		\$ 207,260.00		\$ 20,266.33	\$ 20,476.73	\$ 21,155.94	\$ 77,870.89	\$ 129,389.11	38%	62%
4	NC Pre-K Susidy TANF	IH Partnership for Children		\$ 532,000.00		\$ -	\$ -	\$ -	\$ -	\$ 532,000.00	0%	100%
		ECE Subsidy TANF Total:	48%	\$ 3,334,260.00	\$ -	\$ 287,437.33	\$ 235,284.73	\$ 185,892.94	\$ 1,754,501.89	\$ 1,579,758.11	53%	
		<i>Minimum of 39% Required</i>										
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		\$ 176,000.00		\$ 159,807.00	\$ -	\$ -	\$ 159,807.00	\$ 16,193.00	91%	9%
8	Child Care Scholarship - Admin Support	Fayetteville Tech. Com. College		\$ 12,128.00		\$ 1,173.30	\$ 1,031.22	\$ 1,109.14	\$ 4,839.87	\$ 7,288.13	40%	60%
9	CCR&R - Subsidy Support	IH Partnership for Children		\$ 33,000.00		\$ 1,887.72	\$ 2,846.03	\$ 3,016.62	\$ 10,797.05	\$ 22,202.95	33%	67%
		ECE Subsidy Support Total	3%	\$ 221,128.00	\$ -	\$ 162,868.02	\$ 3,877.25	\$ 4,125.76	\$ 175,443.92	\$ 45,684.08	79%	

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

FY 22/23 SMART START 100% ALLOCATION [including prior year Carry Forward]	\$7,336,350
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TOTAL ALLOCATION FOR ADMINISTRATION ----->	\$454,218
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TOTAL ALLOCATION FOR SERVICES ----->	\$6,882,132
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FY 22/23 Reduction for 1% Fundraising Grant [9200-990]	\$ (68,325)
Carryforward Funds from FY21/22 to be used in FY22/23 [Effective 12.15.2022]	\$503,872
Transfer of Smart Start Services Funds for Administrative Cap Increase [Effective 12.15.2022]	\$ (39,718)

AS OF DECEMBER 31, 2022

										If monthly spending was equal, at month-end, the percentages should be:		
										50%	50%	
										Remaining Budget	% of Budget Expended	% of Available Funds
										EXPENDITURES		
Activity	Agency		12/15/2022 Budget	Advances	October	November	December	Y-T-D	Remaining Budget	% of Budget Expended	% of Available Funds	
Early Care & Education Quality & Affordability												
10	CCR&R - Core Services	IH	Partnership for Children	\$ 1,013,000.00		\$ 68,550.02	\$ 59,791.59	\$ 78,643.42	\$ 453,663.22	\$ 559,336.78	45%	55%
11	WAGE\$		Child Care Svcs. Association	\$ 720,000.00		\$ 25,953.85	\$ 35,362.50	\$ 28,507.69	\$ 262,686.23	\$ 457,313.77	36%	64%
12	CCR&R - Lending Library	IH	Partnership for Children	\$ 48,500.00		\$ 2,136.97	\$ 576.78	\$ 2,248.11	\$ 11,218.17	\$ 37,281.83	23%	77%
			ECE Quality Total:	26% \$ 1,781,500.00	\$ -	\$ 96,640.84	\$ 95,730.87	\$ 109,399.22	\$ 727,567.62	\$ 1,053,932.38	41%	
			Minimum of 70% Total Required	78%								
Health and Safety												
13	Assuring Better Health and Development (ABCD)		Carolina Collaborative Community Care (4C)	\$ 99,130.00	\$ -	\$ 8,266.77	\$ 7,985.95	\$ 8,973.60	\$ 51,523.86	\$ 47,606.14	52%	48%
14	Child Care Health Consultant		Cumberland County Health Department	\$ 65,350.00	\$ -	\$ 6,655.57	\$ 3,890.54	\$ 6,911.92	\$ 34,747.52	\$ 30,602.48	53%	47%
15	Family Connect	IH	Partnership for Children	\$ 86,000.00	\$ -	\$ 1,066.33	\$ 728.84	\$ 710.69	\$ 4,928.36	\$ 81,071.64	6%	94%
16	Kindermusik & Music Therapy [NEW PSC FOR FY1819 effective 7-1-18 per NCPC]		Kerri Hurley	\$91,415.00	\$ 13,922.50	\$ 11,672.99	\$ 8,294.00	\$ 6,218.74	\$ 52,679.39	\$ 38,735.61	58%	42%
			Health & Safety Total:	5% \$ 341,895.00	\$ 13,922.50	\$ 27,661.66	\$ 20,899.33	\$ 22,814.95	\$ 143,879.13	\$ 198,015.87	42%	
Family Support												
17	All Children Excel [ACE]	IH	Partnership for Children	\$ 170,500.00		\$ 8,720.41	\$ 12,183.13	\$ 12,404.33	\$ 64,829.49	\$ 105,670.51	38%	62%
18	Kaleidoscope Play and Learn	IH	Partnership for Children	\$ 73,325.00		\$ 8,589.72	\$ 4,256.33	\$ 5,523.73	\$ 31,343.36	\$ 41,981.64	43%	57%
19	Community Engagement & Resource Development	IH	Partnership for Children	\$ 567,693.00		\$ 42,448.53	\$ 31,701.24	\$ 40,032.87	\$ 234,188.39	\$ 333,504.61	41%	59%
20	Reach Out & Read Grant		Carolina Collaborative Community Care (4C)	\$ 22,231.00	\$ -	\$ 981.51	\$ 1,133.90	\$ 1,274.49	\$ 6,911.20	\$ 15,319.80	31%	69%
			Family Support Total:	12% \$ 833,749.00	\$ -	\$ 60,740.17	\$ 49,274.60	\$ 59,235.42	\$ 337,272.44	\$ 496,476.56	40%	

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

FY 22/23 SMART START 100% ALLOCATION [including prior year Carry Forward]	\$7,336,350
TOTAL ALLOCATION FOR ADMINISTRATION ----->	\$454,218
FY 22/23 Smart Start Admin Base Allocation	\$346,175
FY 22/23 Additon of 1% Fundraising Grant [9200-990]	\$68,325
Transfer of Smart Start Services Funds for Administrative Cap Increase [Effective 12.15.2022]	\$39,718
TOTAL ALLOCATION FOR SERVICES ----->	\$6,882,132
FY 22/23 Smart Start Services Allocation	\$6,486,303
FY 22/23 Reduction for 1% Fundraising Grant [9200-990]	\$ (68,325)
Carryforward Funds from FY21/22 to be used in FY22/23 [Effective 12.15.2022]	\$503,872
Transfer of Smart Start Services Funds for Administrative Cap Increase [Effective 12.15.2022]	\$ (39,718)

AS OF DECEMBER 31, 2022

Activity	Agency	12/15/2022	Budget	Advances	EXPENDITURES				Remaining Budget	If monthly spending was equal, at month-end, the percentages should be:			
					October	November	December	Y-T-D		50% of Budget Expended	50% of Available Funds		
System Support													
21	P&E - Planning & Evaluation	IH	Partnership for Children		\$ 347,000.00	\$ -	\$ 19,861.05	\$ 16,672.18	\$ 26,725.65	\$ 160,541.17	\$ 186,458.83	46%	54%
	System Support Total:			5%	\$ 347,000.00	\$ -	\$ 19,861.05	\$ 16,672.18	\$ 26,725.65	\$ 160,541.17	\$ 186,458.83		
	Total of Approved Projects:				\$ 6,882,132.00	\$ 13,922.50	\$ 655,209.07	\$ 421,738.96	\$ 408,193.94	\$ 3,299,206.17	\$ 3,582,925.83		
22	Administration	IH	Partnership for Children	6%	\$ 385,893.00	\$ -	\$ 37,545.64	\$ 32,576.51	\$ 39,988.18	\$ 207,462.18	\$ 178,430.82	54%	46%
23	1% Fundraising	IH	Partnership for Children	1%	\$ 68,325.00	\$ -	\$ 5,287.50	\$ 50.81	\$ 7.24	\$ 12,507.84	\$ 55,817.16	18%	82%
	Unallocated Smart Start SERVICES Funds				\$ -								
	Unallocated Smart Start ADMINISTRATION Funds				\$ -								
	Total Smart Start Funds Expended				\$ 13,922.50	\$ 698,042.21	\$ 454,366.28	\$ 448,189.36	\$ 3,519,176.19				
	Total Allocated Smart Start Funds Remaining									\$ 3,817,173.81			

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]		
\$ 174,963	2% CCDF Quality Funds [Fund 328]		
\$ -	2% NEW Capacity Funds [Month, Day, Year - Month, Day, Year] [Fund 329 & Fund 212]		
\$ -			
\$ 524,590	6% Administrative Fee [Fund 211]	as of January 2022	
\$ 9,362,183	Total NC Pre-k Grant	SHOULD BE	
		58%	42%

FUND	Activity	FY 22/23 Budget					Y-T-D	Remaining Budget	% of Budget Expended	% of Available Funds
		12/1/2022	October	November	December					
211	3323-999	Administrative Operations	\$ 75,764.00	\$ 9,935.29	\$ 9,925.56	\$ 15,217.63	\$72,885.60	\$2,878.40	96%	4%
	3323-001	CCR&R - Core	\$ 99,165.00	\$ 11,255.02	\$ 9,875.56	\$ 13,159.07	\$69,963.73	\$29,201.27	71%	29%
	3323-017	NC Pre-k Coordination (In-Direct)	\$ 349,661.00	\$ 16,969.07	\$ 14,103.29	\$ 20,517.65	\$106,659.26	\$243,001.74	31%	69%
		Fund 211 Sub-Total	\$ 524,590.00	\$ 38,159.38	\$ 33,904.41	\$ 48,894.35	\$249,508.59	\$275,081.41	48%	52%
206	2342-015	NC Pre-k Subsidy (Direct - Child Reimbursement) - State Funds	\$ 674,161.00	\$ 23,496.00	\$ 24,475.00	\$ 23,496.00	\$93,984.00	\$580,177.00	14%	86%
		Fund 206 Sub-Total	\$ 674,161.00	\$ 23,496.00	\$ 24,475.00	\$23,496.00	\$93,984.00	\$580,177.00	14%	86%
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	\$4,580,047.00	0%	100%
319	2342-015	NC Pre-k Subsidy TANF (Direct - Child Reimbursement) - Federal Funds	\$ 3,141,422.00	\$ 683,732.00	\$ 727,832.00	\$ 534,336.00	\$2,734,082.00	\$407,340.00	87%	13%
	2348-015	NC Pre-K Non-TANF/CCDF - Federal Funds	\$ 267,000.00	\$ -	\$ -	\$ 133,540.00	\$133,540.00	\$133,460.00	50%	50%
		Fund 319 Sub-Total	\$ 3,408,422.00	\$683,732.00	\$ 727,832.00	\$ 667,876.00	\$2,867,622.00	\$540,800.00	84%	16%
328	3322-017	NC Pre-K CCDF Quality Funds - Federal Funds	\$ 174,963.00	\$ 12,118.16	\$ 5,551.21	\$ 9,608.44	\$74,807.82	\$100,155.18	43%	57%
329	3323-017	NC Pre-K Capacity Building Funds - Federal Funds	\$ -	\$ 4,757.57	\$ 4,427.88	\$ 5,819.32	\$30,146.54	(\$30,146.54)	#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)	#DIV/0!	#DIV/0!
		Fund 329 Sub-Total	\$ -	\$ 4,757.57	\$ 4,427.88	\$ 5,819.32	\$30,245.87	(\$30,245.87)	#DIV/0!	#DIV/0!
212	3323-017	NC Pre-K Capacity Building Funds - State Funds	\$ -	\$ -	\$ -	\$ -	\$0.00	\$0.00	#DIV/0!	#DIV/0!
212	3323-001	NC Pre-K Capacity Building Funds - State Funds	\$ -	\$ -	\$ -	\$ -	\$0.00	\$0.00	#DIV/0!	#DIV/0!
212	3323-999	NC Pre-K Capacity Building Funds - State Funds	\$ -	\$ (22.42)	\$ -	\$ -	\$0.00	\$0.00	#DIV/0!	#DIV/0!
		Fund 212 Sub-Total	\$ -	\$ (22.42)	\$ -	\$ -	\$0.00	\$ -	#DIV/0!	#DIV/0!

Total Budget Remaining					\$6,046,014.72
Total NC Pre-K Grant		\$9,362,183			
Total NC Pre-k Grant Expended		\$762,240.69	\$796,190.50	\$755,694.11	\$3,316,168.28
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.

Region 5 DCDEE Lead Agency Grant
Fiscal Year 2022 - 2023

TOTAL FY 2022 - 2023 REGION 5 LEAD AGENCY ALLOCATION

\$383,851.00

FY 2022 - 2023 10% Overhead / Administration Allocation

\$35,445.00

FY 2022 - 2023 Program/Services Allocation

\$348,406.00

Activity	07/01/22	Budget	Advances	EXPENDITURES				Y-T-D	Remaining Budget	as of December 31, 2022	
				October	November	December	50% Budget Expended			50% Available Funds	
Region 5 Lead Agency - Core Services		\$ 286,180.00	\$ -	\$ 18,345.07	\$ 16,805.39	\$ 27,122.54	\$ 138,510.58	\$ 147,669.42	48%	52%	
Core Services - 10% Overhead/Administration for CCR&R		\$ 2,000.00	\$ -	\$ 166.14	\$ 41.68	\$ 122.64	\$ 683.81	\$ 1,316.19	34%	66%	
Core Services - 10% Overhead/Administration for Admin Ops		\$ 33,445.00	\$ -	\$ 34.09	\$ -	\$ 10,671.18	\$ 12,855.97	\$ 20,589.03	38%	62%	
Contracts & Grants - Anson County		\$ 9,954.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,954.00	0%	100%	
Contracts & Grants - Montgomery County		\$ 8,345.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,345.00	0%	100%	
Contracts & Grants - Moore County		\$ 29,399.00	\$ -	\$ -	\$ -	\$ -	\$ 2,051.71	\$ 27,347.29	7%	93%	
Contracts & Grants - Richmond County		\$ 14,528.00	\$ -	\$ -	\$ -	\$ -	\$ 5,048.77	\$ 9,479.23	35%	65%	
	#DIV/0!	\$ 383,851.00	\$ -	\$ 18,545.30	\$ 16,847.07	\$ 37,916.36	\$ 159,150.84	\$ 224,700.16	41%	59%	
Region 5 Birth To Three Quality Initiative (formerly Infant Toddler Project)	Shortfall to be included in one month NO COST extension thru 7-31-22 /NEW: Current FY for this grant runs from August 2022 thru July 2023	\$ -	\$ -	\$ 10,598.43	\$ 10,801.67	\$ 15,294.93	\$ 70,071.52	\$ (70,071.52)	#DIV/0!	#DIV/0!	
Infant Toddler - 10% Overhead/Administration for CCR&R		\$ -	\$ -	\$ 603.54	\$ 466.06	\$ 618.06	\$ 3,393.15	\$ (3,393.15)	#DIV/0!	#DIV/0!	
Infant Toddler - 10% Overhead/Administration for Admin Ops		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1.30	\$ (1.30)	#DIV/0!	#DIV/0!	
	#DIV/0!	\$ -	\$ -	\$ 11,201.97	\$ 11,267.73	\$ 15,912.99	\$ 73,465.97	\$ (73,465.97)	#DIV/0!	#DIV/0!	
Region 5 Healthy Social Behaviors Project		\$ -	\$ -	\$ 21,275.81	\$ 20,878.11	\$ 28,241.71	\$ 135,406.88	\$ (135,406.88)	#DIV/0!	#DIV/0!	
Healthy Social Behavior - 10% Overhead/Administration for CCR&R		\$ -	\$ -	\$ 251.20	\$ 42.11	\$ 4.86	\$ 475.83	\$ (475.83)	#DIV/0!	#DIV/0!	
Healthy Social Behavior - 10% Overhead/Administration for Admin Ops		\$ -	\$ -	\$ -	\$ -	\$ 0.54	\$ 101.06	\$ (101.06)	#DIV/0!	#DIV/0!	
	#DIV/0!	\$ -	\$ -	\$ 21,527.01	\$ 20,920.22	\$ 28,247.11	\$ 135,983.77	\$ (135,983.77)	#DIV/0!	#DIV/0!	
Total Allocated DCD Funds Remaining								\$ 15,250.42			
Summary for 10% Overhead / Administration	PFC	\$ 35,445.00	\$ -	\$ 1,054.97	\$ 549.85	\$ 11,417.28	\$ 17,511.12	\$ 17,933.88	49%	51%	

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	
		October	November	December	YTD	October	November	December	YTD		
RESTRICTED FUNDS											
NC PRE-KINDERGARTEN FUNDS											
206	NC Pre-K Grant - State Funds (per child)	\$ -	\$ 46,013.00	\$ -	\$ 47,971.00	\$ 93,984.00	\$ 23,496.00	\$ 24,475.00	\$ 23,496.00	\$ 93,984.00	\$ -
211	NC Pre-K Grant - 4% Admin Fees	\$ -	\$ 86,368.65	\$ -	\$ 78,948.04	\$ 222,762.01	\$ 38,159.38	\$ 33,904.41	\$ 48,894.35	\$ 249,508.59	\$ (26,746.58)
212	NC Pre-K Capacity Building Grant - State Funds	\$ -	\$ (22.42)	\$ -	\$ -	\$ -	\$ (22.42)	\$ -	\$ -	\$ -	\$ -
319	NC Pre-K Grant (per slot) - Federal Funds	\$ -	\$ 1,395,614.00	\$ -	\$ 1,366,908.00	\$ 2,762,522.00	\$ 683,732.00	\$ 727,832.00	\$ 667,876.00	\$ 2,762,522.00	\$ -
319	1/10 CASH PAYMENT from DCDEE -NC Pre-K Grant	\$ -	\$ -	\$ -	\$ -	\$ 839,830.00	\$ -	\$ -	\$ -	\$ 105,100.00	\$ 734,730.00
328	NC Pre-K Grant CCDF Quality Funds-Federal Funds	\$ 21,609.98	\$ 26,030.69	\$ -	\$ 15,989.01	\$ 58,519.02	\$ 12,118.16	\$ 5,551.21	\$ 9,608.44	\$ 96,417.80	\$ (16,288.80)
329	NC Pre-K Capacity Building Grant - FEDERAL Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,757.57	\$ 4,427.88	\$ 5,819.32	\$ 30,245.87	\$ (30,245.87)
Sub-total for NC Pre-K		\$ 21,609.98								Sub-total	\$ 661,448.75
FEDERAL RESTRICTED FUNDS											
307	DCD Grant - SWCDC	\$ (85,552.57)	\$ -	\$ -	\$ -	\$ 94,416.54	\$ 18,545.30	\$ 16,847.07	\$ 37,916.36	\$ 159,150.84	\$ (150,286.87)
312	Region 5 - Infant/Toddler Project	\$ (11,906.17)	\$ -	\$ -	\$ -	\$ 10,177.10	\$ 11,201.97	\$ 11,267.73	\$ 15,912.99	\$ 73,465.97	\$ (75,195.04)
313	Region 5 - Healthy Social Behavior	\$ (26,643.28)	\$ -	\$ -	\$ -	\$ 26,728.38	\$ 21,527.01	\$ 20,920.22	\$ 28,247.11	\$ 135,983.77	\$ (135,898.67)
330	FEDERAL - CCHC Expansion Grant (NCPC) [02/01/2021 - 09/30/2022]	\$ (10,467.27)	\$ 16,042.90	\$ -	\$ 12,383.14	\$ 55,617.65	\$ 12,383.14	\$ 10,106.13	\$ 8,654.57	\$ 63,911.08	\$ (18,760.70)
331	FEDERAL - PDG Family Connects Innovation Grant (NCPC) [03/01/2021 - 11/30/2022]	\$ (94,634.04)	\$ 260,023.58	\$ -	\$ 246,719.02	\$ 710,375.95	\$ 136,974.44	\$ 109,744.58	\$ 130,527.55	\$ 746,269.46	\$ (130,527.55)
333	FEDERAL - City of Fayetteville ARPA Grant [08/01/2022 - 06/30/2025]	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00
807	Region 5 - Program Income	\$ -	\$ 2,040.00	\$ 230.00	\$ 1,214.30	\$ 6,493.35	\$ -	\$ -	\$ -	\$ 453.96	\$ 6,039.39
Sub-total for Federal Restricted		\$ (229,203.33)								Sub-total	\$ (304,629.44)
SMART START AND RELATED FUNDS											
151	Smart Start - Admin. (FY 21/22)	\$ 12,006.03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,006.03	\$ -
152	Smart Start - Services (FY 21/22)	\$ 491,423.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 491,423.67	\$ -
153	Smart Start - Admin. (FY 22/23)	\$ -	\$ 37,327.00	\$ 39,720.00	\$ 51,677.00	\$ 260,678.00	\$ 42,833.14	\$ 32,627.32	\$ 39,995.42	\$ 219,970.02	\$ 40,707.98
154	Smart Start - Services (FY 22/23)	\$ -	\$ 314,527.00	\$ 334,697.00	\$ 279,191.00	\$ 2,040,311.00	\$ 200,845.53	\$ 177,772.59	\$ 212,117.76	\$ 1,168,360.61	\$ 871,950.39
201	MAC SS Grant (Accting/Contracting)	\$ -	\$ -	\$ 17,285.00	\$ 17,687.00	\$ 51,441.00	\$ 8,220.45	\$ 4,201.13	\$ 8,730.03	\$ 37,202.14	\$ 14,238.86
216	Dolly Parton's Imagination Library	\$ -	\$ 7,500.00	\$ -	\$ 7,500.00	\$ 15,000.00	\$ -	\$ -	\$ 3,622.50	\$ 3,622.82	\$ 11,377.18
801	Program Income (SS Related)	\$ 43,109.01	\$ 4,564.50	\$ 4,063.85	\$ 5,745.71	\$ 28,550.41	\$ (153.59)	\$ 188.28	\$ 179.42	\$ 738.33	\$ 70,921.09
Sub-total for Smart Start & Related		\$ 546,538.71								Sub-total	\$ 1,009,195.50

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	
		October	November	December	YTD	October	November	December	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	\$ -	\$ -	\$ -	\$ -	\$ 55,372.74	\$ -	\$ -	\$ 55,360.05	\$ -
543	CC Foundation - Family Connect Grant [12/01/2019 - 12/31/2024]	\$ 28,004.67	\$ -	\$ -	\$ -	\$ -	\$ 5,472.97	\$ 4,912.21	\$ 6,648.92	\$ 33,925.11	\$ (5,920.44)
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57.36	\$ 545.28	\$ 6,188.40
824	Fundraising - PFC Annual Soiree - Administrative Allocation	\$ 6,587.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,587.08
	Sub-total for Temporarily Restricted	\$ 101,685.48								Sub-total	\$ 11,855.04
UNRESTRICTED FUNDS or NO RESTRICTION OF TIME TO SPEND FUNDS											
208	Unrestricted State Revenues - For Operating Purposes	\$ 15,115.22	\$ -	\$ -	\$ -	\$ -	\$ 988.35	\$ 892.00	\$ 1,231.26	\$ 6,280.47	\$ 8,834.75
	Unrestricted State Revenues - Invested in CDs and Money Market Account	\$ 496,372.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 496,372.46
501	Individual Gifts & Donations	\$ 111,122.48	\$ 625.00	\$ 450.08	\$ 2,280.54	\$ 7,604.25	\$ 10.99	\$ 39.70	\$ 22.97	\$ 912.12	\$ 117,814.61
515	Vending Machine Commissions	\$ 460.63	\$ 48.56	\$ 22.44	\$ 19.93	\$ 166.69	\$ -	\$ -	\$ -	\$ -	\$ 627.32
518	Kohl's Corporate Grants	\$ 776.34	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 676.34
802	PFCRC II (Non-Smart Start)	\$ -	\$ 12,574.38	\$ 2,337.28	\$ 9,944.50	\$ 41,887.51	\$ 15,725.44	\$ 10,722.60	\$ 15,428.23	\$ 84,786.33	\$ (42,898.82)
806	Forward March Conference	\$ 33,599.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125.00	\$ 155.04	\$ 280.04	\$ 33,319.56
809	Hoke County Consumer Ed (NOT program income) [07/01/2022 - 06/30/2023]	\$ 10,532.80	\$ 3,996.62	\$ -	\$ 7,801.75	\$ 21,130.30	\$ 4,267.71	\$ 3,776.26	\$ 6,801.70	\$ 38,741.44	\$ (7,078.34)
812	PFCRC II - Administration	\$ 107,636.51	\$ 4,750.00	\$ 4,750.00	\$ 4,750.00	\$ 34,189.01	\$ 4,654.77	\$ 4,654.76	\$ 7,130.39	\$ 32,714.70	\$ 109,110.82
815	Hoke - Contracted Eval (not program income)	\$ 29,033.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 326.05	\$ 14.11	\$ 6,421.54	\$ 22,612.38
816	Contracted Data Services	\$ 3,448.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,448.15
820	Fundraising - PFC Annual Soiree	\$ 90,768.21	\$ 3,000.00	\$ 3,500.00	\$ 80.00	\$ 6,585.00	\$ 160.25	\$ 5,010.00	\$ 27.52	\$ 9,143.63	\$ 88,209.58
825	Capital Projects Fund [used for construction loan transactions]	\$ (147.72)	\$ -	\$ -	\$ -	\$ -	\$ 98.62	\$ 46.24	\$ 71.24	\$ 434.58	\$ (582.30)
897	Sales Tax	\$ (10,021.04)	\$ -	\$ -	\$ -	\$ 10,021.04	\$ 2,946.48	\$ 1,616.07	\$ 1,760.67	\$ 8,571.45	\$ (8,571.45)
899	Interest Income (from Investment Funds)	\$ 23,848.12	\$ 178.30	\$ 258.90	\$ 297.65	\$ 1,060.20	\$ -	\$ -	\$ -	\$ -	\$ 24,908.32
902	COBRA - Employee Insurance Withholdings	\$ 1,517.38	\$ -	\$ -	\$ -	\$ -	\$ 779.93	\$ (1,559.86)	\$ -	\$ 1,559.86	\$ (42.48)
904	Forfeited FSA	\$ (17,464.41)	\$ -	\$ -	\$ -	\$ 8,105.00	\$ -	\$ -	\$ -	\$ -	\$ (9,359.41)
905	Employee Withholding	\$ (47.52)	\$ 18,599.45	\$ 18,605.30	\$ 22,942.32	\$ 120,504.50	\$ 18,634.32	\$ 18,526.91	\$ 17,606.77	\$ 115,269.87	\$ 5,187.11
	Sub-total for Unrestricted Funds	\$ 896,551.13								Sub-total	\$ 842,588.60

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	
		October	November	December	YTD	October	November	December	YTD		
INFORMATION TECHNOLOGY											
992	PFC IT Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
993	IT - Core	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
994	IT - Outside Agencies	\$ 102,213.24	\$ 10,261.50	\$ 2,282.00	\$ 7,362.00	\$ 57,262.22	\$ 11,236.88	\$ 14,961.17	\$ 14,148.27	\$ 63,005.26	\$ 96,470.20
995	IT - PFC Enhanced	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213.99	\$ -	\$ 73.95	\$ 287.94	\$ (287.94)
996	IT - PFC Regular	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213.99	\$ -	\$ 123.94	\$ 337.93	\$ (337.93)
Sub-total for Information Technology		\$ 102,213.24								Sub-total	\$ 95,844.33
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	\$ 2,347,686.78

ADDITIONAL SUMMARIZED INFORMATION
USR
<i>Operating Cash</i> 8,834.75
<i>Investments</i> 496,372.46
\$ 505,207.21

NCPK
<i>Operating Cash</i> (73,281.25)
<i>"Cash Advance"</i> -
\$ (73,281.25)

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

Fiscal Year 2022 / 2023

							SHOULD BE:	50%	50%
							Unspent Allocated Budget Amount	% of Budget Expended	% of Available Funds
Activity	FY 22/23 Budget Effective 7/1/2022	October	November	December	Expenditures Y-T-D				
Administrative Operations	\$ 12,005.00	\$ 988.35	\$ 892.00	\$ 1,231.26	\$ 6,280.47	\$ 5,724.53	52%	48%	
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		\$ 988.35	\$ 892.00	\$ 1,231.26	\$ 6,280.47				
Allocated Budget Amount UNSPENT							\$ 55,724.53		
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)	<i><---- Cash of \$15,115.22 in GL 1113 at 07-01-22 less the FY 22-23 budget amount</i>			
Unspent Budget for FY22-23 at the month end		\$ -	\$ -	\$ -	\$ 55,724.53				
Subtotal (cash in GL 1113 at the month end to be used for operating funds)		\$ -	\$ -	\$ -		\$ 8,834.75			
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							\$ 505,207.21		

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): \$ 6,833,908.00 *updated per legislative provisions per C. Bauer on 10.24.2022*

Target Cash & In-Kind Required (19%): \$ 1,298,442.52

Target Cash Required (≥13%): \$ 888,408.04

Target In-Kind Required (±6%): \$ 410,034.48

1

CASH DONATIONS		November	December	Y-T-D
Cash Donations - In-House				
Board Donations	501-4410	\$ 325.00	\$ 10.00	\$ 1,395.00
Other Donations	501-4410	\$ 80.00	\$ 2,200.00	\$ 3,428.00
Donations - Amazon Smile	501-4410	\$ 45.08	\$ -	\$ 88.41
Donations - Barlow Research Survey	501-4410	\$ -	\$ -	\$ 50.00
Donations - CarMax Donation	501-4410	\$ -	\$ -	\$ 2,500.00
Donations - SECC Donation	501-4410	\$ -	\$ 70.54	\$ 142.84
Donations - Vending Machine Proceeds	515-4410	\$ 22.44	\$ 19.93	\$ 166.69
Donations - Fundraising Event Sales 2022	820-4611	\$ 3,500.00	\$ -	\$ 6,505.00
Donations - Fundraising Event Santa	820-4611	\$ -	\$ 80.00	\$ 80.00
Program Income - Rent from Resource Center I	801-4824	\$ 3,043.85	\$ 4,640.71	\$ 22,470.41
Program Income - Conference Room Rental RCI	801-4762	\$ -	\$ 200.00	\$ 300.00
Program Income - Tenant Copier Fees	801-5311	\$ 19.92	\$ -	\$ 493.24
Program Income - CCR&R Workshop Fees	801-4823	\$ 1,020.00	\$ 905.00	\$ 5,780.00
Program Income - Rent from Resource Center II	812-4761	\$ 4,750.00	\$ 4,750.00	\$ 34,189.01
				\$ -
Total Cash Donations - In-House		\$ 12,806.29	\$ 12,876.18	\$ 77,588.60

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 \$ 12,806.29 \$ 12,876.18 \$ 77,588.60

2

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

4.1%

IN-KIND DONATIONS				
In-Kind Donations - In-House				
In-Kind Donations - Volunteer Time		\$ 2,340.90	\$ 2,066.35	\$ 12,268.06
Google Ads Grant		\$ 9,640.95	\$ 9,600.31	\$ 57,960.50
Donations - Other In-Kind - Fayetteville Storage		\$ 169.00	\$ 169.00	\$ 1,014.00
Vendor donations of books/toys				\$ -
Total In-Kind Donations - In-House		\$ 12,150.85	\$ 11,835.66	\$ 71,242.56

In-Kind Donations - Direct Service Providers				
1st Quarter (July - September)				\$ 5,114.17
2nd Quarter (October - December)			\$ 3,677.95	\$ 3,677.95
3rd Quarter (January - March)				\$ -
4th Quarter (April - June)				\$ -
Total In-Kind Donations - Direct Service Providers			\$ 3,677.95	\$ 8,792.12

TOTAL IN-KIND DONATIONS \$ 12,150.85 \$ 15,513.61 \$ 80,034.68

1.2%

GRAND TOTAL \$ 24,957.14 \$ 28,389.79 \$ 357,623.28

3

\$ (940,819.24)

4

- 1 - Current Month Reporting
- 2 - YTD Cash Reported
- 3 - YTD In-Kind Reported
- 4 - Amount remaining to reach target

**Cumberland County Monitoring Schedule
FY 2022-23**

	Agency Name	Program Name	Proposed Site Visit Date / Time
1	<i>PFC of Cumberland County</i>	All Children Excel (ACE)	Thursday, 02/09/2023 9:30 a.m.
2	<i>Carolina Collaborative Community Care (4C)</i>	Assuring Better Child Health and Development (ABCD)	03/06/2023 9:30 a.m.
3	<i>PFC of Cumberland County</i>	CCR&R (Consumer Education and Referral)	Friday, 02/10/2023 9:00 a.m.
4	<i>PFC of Cumberland County</i>	CCR&R (Provider Services)	03/07/2023 9:30 a.m.
5	<i>Cumberland County Health Department</i>	Child Care Health Consultant	03/14/2022 2:00 p.m.
6	<i>PFC of Cumberland County</i>	Community Engagement and Development (CED)	Thursday, 02/02/2023 9:30 a.m.
7	<i>Cumberland County Department of Social Services</i>	DSS Child Care Subsidy	No Formal Site Visit Required
8	<i>PFC of Cumberland County</i>	Family Connects	Monday, 02/13/2023 9:30 a.m.
9	<i>PFC of Cumberland County</i>	Kaleidoscope Play and Learn (KPL)	Wednesday, 02/22/2023 9:00 a.m.
10	<i>Kerri Hurley (Contractor)</i>	Kindermusik and Music Therapy	Thursday, 02/23/2023 1:30 p.m.
11	<i>PFC of Cumberland County</i>	Lending Library	Tuesday, 03/14/2023 9:30 a.m.
12	<i>PFC of Cumberland County</i>	NC Pre-K Enhancements	Friday, 03/17/2023 9:30 a.m.
13	<i>Fayetteville Technical Community College</i>	Parents for Higher Education (PFHE) Subsidy	Monday, 2/6/2023 9:30 a.m.
14	<i>PFC of Cumberland County</i>	PFC Child Care Subsidy	Friday, 02/17/2023 9:00 a.m.
15	<i>Carolina Collaborative Community Care (4C)</i>	Reach Out and Read (ROR)	Monday, 03/06/2023 9:30 a.m.
16	<i>Child Care Services Association (CCSA)</i>	WAGES	No Formal Site Visit Required

**Hoke County Monitoring Schedule
FY 2022-23**

	Agency Name	Program Name	Proposed Site Visit Date / Time
1	<i>Speech Connections</i>	Early Childhood Intervention with Enhanced Therapy Services (Via Zoom)	Tuesday, 3/7/2023 10:00 am to 12 noon
2	<i>PFC of Cumberland County</i>	Quality Child Care (QCC)	Wednesday, 3/29/2023 1:30 pm to 3:30 pm
3	<i>Hoke County Cooperative Extension</i>	Parents as Teachers (PAT)	Thursday, 3/30/2023 10:00 am to 12 noon
4	<i>Hoke County Health Department</i>	Child Passenger Safety Seat Program	Thursday, 3/30/2023 1:30 pm to 3:30 pm
5	<i>Hoke County Partnership for Children and Families</i>	Mobile Preschool (MPP)	Friday, 3/31/2023 10 am to 12 noon
6	<i>Hoke County Schools</i>	Quality Enhancement Program (QEP)	Friday, 3/31/2023 1:30 pm to 3:30 pm
7	<i>Hoke County Department of Social Services</i>	DSS Subsidy	No Formal Site Visit Required

Partnership for Children of Cumberland County, Inc.
DSP Fiscal, Contractual and Programmatic Monitoring Status Report
Fiscal Year 2022-2023
 Updated 01-12-2023

	Direct Service Provider	Fiscal/Contracts Status	Resolution	To Be Completed by	Status for Fiscal Year 2022-2023	Programmatic Status	Resolution	To be Completed by
1	Carolina Collaborative Community Care (4C) <i>Assuring Better Health and Development [ABCD]</i> Modified SOS	<ul style="list-style-type: none"> Fiscal Monitoring [includes Contracts] 		K. Staab	Ongoing monthly desktop monitoring due to modified SOS status	<ul style="list-style-type: none"> Programmatic Monitoring – March 6, 2023 		P. Federline
2	Carolina Collaborative Community Care (4C) <i>Reach Out and Read [ROR]</i> Modified SOS	<ul style="list-style-type: none"> Fiscal Monitoring [includes Contracts] 		K. Staab	Ongoing monthly desktop monitoring due to modified SOS status	<ul style="list-style-type: none"> Programmatic Monitoring - March 6, 2023 		P. Federline
3	Cumberland County Health Department <i>Child Care Health Consultant [CCHC]</i>	<ul style="list-style-type: none"> Fiscal Monitoring [includes Contracts] 		K. Staab	Proposed Site Visit: <i>February 2023 (Fiscal)</i>	<ul style="list-style-type: none"> Programmatic Monitoring – March 14, 2023 		P. Federline
4	Fayetteville Technical Community College <i>Child Care Scholarships</i>	<ul style="list-style-type: none"> Fiscal Monitoring [includes Contracts] 		K. Staab	Proposed Site Visit: <i>February 2023 (Fiscal)</i>	<ul style="list-style-type: none"> Programmatic Monitoring – February 6, 2023 		P. Federline
5	Fayetteville Technical Community College <i>Child Care Scholarships</i> <i>Administrative Support</i>	<ul style="list-style-type: none"> Fiscal Monitoring [includes Contracts] 		K. Staab	Proposed Site Visit: <i>February 2023 (Fiscal)</i>	<ul style="list-style-type: none"> Programmatic Monitoring – February 6, 2023 		P. Federline
6	Kerri Hurley <i>Kindermusik/Music Therapy</i>	<ul style="list-style-type: none"> Fiscal Monitoring [includes Contracts] 		K. Staab	Proposed Site Visit: <i>February 2023 (Fiscal)</i>	<ul style="list-style-type: none"> Programmatic Monitoring – February 23, 2023 		P. Federline

NOTE: SOS = System of Support Program

EXECUTIVE COMMITTEE (Acting as Board)
Charles Morris Room
Thursday, December 15, 2022
President's Report

A. North Carolina Partnership for Children (NCPC) Updates / DCDEE Updates / Legislative Updates

1. NCPC

- Budget amendment for Carry-forward funds was executed and effective 12/15/2022. DSP amendments have been executed as well.
- MAC sites – the Albemarle MAC site has dissolved. NCPC is working with the remaining MAC sites to cover the partnerships that Albemarle provided services to. We are assessing our capacity to pick up one additional site.
- NCPC continues to research shared services options for the network. A key area of focus is health insurance.
- **State Expansion of Child Care Health Consultants** – The amendment on the Expansion grant for the No Cost extension through November 30, 2022 was executed. Adjustments continue to occur for no cost extensions. We anticipate funding through June 30, 2023 for the project.
- **Federal PDG Grant for Regional Pilots for Family Connects** – Waiting for next steps for contracting for the third year of funding. We continue to get requests on current expenditures and expected budget needs as NCPC works with DCDEE on the contracting for Year 3. We have 2 more years of Community Foundation funding for the Community Alignment Specialist position. State level meetings are occurring around sustainability beyond the PDG funding for the Family Connects Pilot sites. Data summary attached.

2. DCDEE

- Guidance from DCDEE on the \$20M for NC Pre-K start-up, quality and capital expenses is still pending. We will share information as soon as it is available.
- DCDEE continues to look at staffing and training options for child care providers during the current crisis with recruitment and retention of qualified staff.
- Subsidy is being paid at the 2018 market rates with ARPA funds. This is a temporary increase. DCDEE is preparing the fiscal note for using the 2021 market rates in preparation for the General Assembly going into long session.
- **NC Pre-K**
 - a. Contract amendment guidance was received on **December 7, 2022**. Budget templates for the amendment are due to DCDEE January 4, 2023. This amendment will be for an additional 5% rate increase for private sites, CCS and Head Start as well as additional funds for administration of the program. The projected date for executed amendments is the end of January. We will then execute subcontract amendments with the providers. The amendment is effective July 1, 2022 and payments to the providers will be retroactive to the beginning of the school year.
 - b. State required **LETRs training** on literacy has started. Cumberland County is in Cohort 3 for this training. The Department of Public Instruction (DPI) is the lead for this training. There will be funding for stipends or substitutes for teachers in private sites and Head Start. The funding for these stipends is still pending transfer from DPI to DCDEE.

- c. Utilizing monthly NC Pre-K Directors meetings for work on NC Pre-K processes for school year 23-24.

3. Local Level

- **Child Care Stakeholder Community Meeting** with local and state lawmakers, child care providers and other leaders and stakeholders: The second meeting was held December 7 at FTCC. An evening meeting is being planned for January 31 at FTCC to engage families and teachers in the group. More information to come.
- Workplace absences for child-care reasons continue to be at an all-time high due RSV, COVID, Flu and the common cold are colliding with staffing shortages at schools and child cares.

4. **State Level** – The State Supreme Court ruled on Leandro. Still awaiting information from the trial court to the General Assembly for amounts of funding for Year 2 & 3.

5. **Federal Level** – The federal government is operating under a continuing resolution for operation until December 16. It is anticipated there will be another CR till December 23 while they finalize the budget.

B. Grant Opportunities/Updates/RFPs

1. City of Fayetteville ARPA funding – Submitted Scope and timeline modifications to city staff. Anticipate being able to launch application cycle in January.
2. Cumberland County Nonprofit Fiscal Recovery Assistance Program – assessing eligibility to apply for the Occupancy category for utilities.

C. PFC Updates & Highlights

1. **Happy 29th Birthday Partnership for Children of Cumberland County!!** PFC was one of the twelve pilot counties when Smart Start was started in 1993. Keep your eyes out for how we'll celebrate our 30th Anniversary in 2023.
2. **Position openings posted: website link** (<https://www.indeed.com/cmp/Partnership-For-Children-of-Cumberland-County>). Please go to our website for new postings and share opportunities. There are programmatic postings.
3. **Welcome** – Steven Gipson, Quality Assurance Specialist 1 with Planning & Evaluation. Steven started December 5th.
4. We continue to monitor federal, state and local health and safety guidelines for any recommendations and compliance guidelines related to COVID-19. Enhanced cleaning and hand sanitizer stations continue to be available as are masks upon request.
5. **Infrastructure Project:** We are meeting with Pinam Construction (the contractor) and with Fleming & Associates on December 19 to set the state date and Notice to Proceed for Phase 2 of the project. The extension of interest only payments and draws for the construction loan for twelve months has been signed with First Bank.

D. Events/Community Outreach

1. **Board and Committee Meetings:** Full Board and Executive Committee meetings have moved to in person meetings. Other committee meetings may be offered in a hybrid format and in-person. Please refer to your meeting invites for the format of the particular meeting.
2. **All Staff Meetings:** Monthly meetings are offered in a hybrid format with increased offerings of in-person meetings. We celebrated together before the holidays with a luncheon held at Highland Presbyterian Church. We had surprise entertainment by the children in the church's child care program. Oh, what fun was had!
3. **Tenant Meetings:** An in-person tenant meeting will be held February 21 at 5:30 pm in the Charles Morris Room.
4. **Drive-Through Truckload of Hope Diaper Bank: January 21, February 11, March 11** from 8:30-10:30 am. Volunteers needed. Contact Daniele Malvesti (dmalvesti@ccpfc.org) if you can assist. We continue to be in conversations with the Diaper Bank of NC about additional options for the Diaper Bank in Cumberland County since transportation is a challenge for some families rather than a once a month distribution.
5. **The Soiree – March 24, 2023 at the Crown Expo Center.** A Soiree Planning Meeting is being held by ZOOM December 16, 9:00 – 10:00 am. We will be discussing decision points for planning.