

**Finance Committee Meeting Agenda**  
*Quorum = 5 (50%) (Total Committee Members = 9)*  
 Tuesday, May 20, 2025  
 3:00 pm – 5:00 pm  
**HYBRID** (Charles Morris Conference Room and Zoom)

	Topic	Presenter
<b>I.</b>	<b>Call to Order &amp; Chair Comments<sup>Δ</sup></b>	
	A. Welcome B. Volunteer Forms C. Board Donations – 13 of 18 received D. FY 25-26 Committee Bylaw Changes E. FY 25-26 Board and Committee Draft Calendar <ol style="list-style-type: none"> <li>1. Committee Chair</li> <li>2. Date / Time Change</li> </ol>	Taylor Mobley Taylor Mobley Mary Sonnenberg Mary Sonnenberg Mary Sonnenberg
<b>II.</b>	<b>Approval of Minutes*</b>	Taylor Mobley
	A. January 21, 2025 B. August 20, 2024	
<b>III.</b>	<b>Action Items*</b>	
	A. Bi-Annual Investment Review	Charles Morris
<b>IV.</b>	<b>Discussion<sup>Δ</sup></b>	Mary Sonnenberg
	A. Region 5 Updates B. Capital One Cashback Receipts \$8,015.39 C. PFC Endowment D. Status of PFC Vehicles E. Building Construction – Phase 3 F. Building Sustainability Workgroup – Reconvening in the Future	
<b>V.</b>	<b>Accounting Reports</b>	
	A. Financial Reports: April 2025 <sup>Δ</sup> <ol style="list-style-type: none"> <li>1. Smart Start</li> <li>2. NC Pre-Kindergarten</li> <li>3. Southwestern Child Development Commission (SWCDC) – Region 5</li> <li>4. All Funding Sources</li> <li>5. Unrestricted State Revenues (USR)</li> <li>6. Cash and In-Kind Report</li> </ol> B. April 2025 Morgan Stanley Statement <sup>Δ</sup>	Marie Lilly / Taylor Mobley Marie / Carole Mangum Carole Mangum Marie Lilly / Taylor Mobley Marie Lilly / Taylor Mobley Michelle Downey Mary Sonnenberg

VI.	President’s Report		Mary Sonnenberg																																																		
VII.	Contract Management Reporting <sup>Δ</sup>																																																				
	A. Monitoring Status Timelines 1. Smart Start Fiscal Report 2. Smart Start Programmatic Report 3. SWCDC Region 5 Report		Karen Staab Pamela Federline Carole Mangum																																																		
VIII.	Upcoming Meetings / Holidays / Closures																																																				
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	* Needs Action <sup>Δ</sup> Information Only / Possible Conflict of Interest (Recusals) <sup>ε</sup> Electronic Copy (Hard copies are available Upon request) <sup>D</sup> Document Included in Packet																																																				

## Section 6.

### **Finance Committee:**

~~The Finance Committee is chaired by the Board Treasurer. Committee members total a minimum of eight with five Board directors and three non-Board participants. The Finance Committee meets bi-monthly or as called by the chair, and works with the President in carrying out its responsibilities as directed in these bylaws. The Board Treasurer chairs the Finance Committee. The committee consists of a minimum of six (6) members, including three (3) Board directors and the remainder non-board participants. The Finance~~

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Revised ~~March 25, 2021~~ June 12, 2025

## BYLAWS OF

### Partnership for Children of Cumberland County, Inc.

Committee shall meet bi-monthly, no less than quarterly, as determined by organizational needs or at the Chair's discretion. The committee works with the President and applicable staff to fulfill its responsibilities as outlined in these bylaws.

The Finance Committee receives, reviews, and recommends proposals for funding to the Board ~~and participates in the interview process with potential grantees.~~ The Finance Committee reviews and presents the ~~Corporation's Organization's~~ annual budget for Board approval. Budget amendments and revisions will be processed through the Finance Committee. ~~Rare instances~~ Instances may occur where immediate action may be taken by the Executive Committee or full Board. The Finance Committee will ~~participate in developing and implementing review~~ fiscal policies and procedures ~~for proposal review, developing and reviewing a and approve fiscal and contracts~~ financial policies manual, and oversight of contracts management. The Finance Committee will ~~also~~ provide oversight for investment funds.

Monthly ~~financial reports statements of income and expenditures for the Corporation~~ are reviewed ~~by and~~ the Finance Committee ~~and presents~~ a financial report to the Board. The Finance Committee ~~ensures-is responsible for~~ compliance with state, federal, and non-profit regulations regarding fiscal management and works with the President ~~and applicable staff~~ in carrying out its responsibilities as directed in these bylaws.

**Section 6. Finance Committee:** The Board Treasurer Chairs the Finance Committee. The committee consists of a minimum of six (6) members, including at least three (3) Board directors and the remainder non-board participants. The Finance Committee shall meet bi-monthly, no less than quarterly, as determined by organizational needs or at the Committee Chair's discretion. The committee works with the President and applicable staff to fulfill its responsibilities as outlined in these bylaws.

The Finance Committee receives, reviews, and recommends proposals for funding to the Board. The Finance Committee reviews and presents the Organization's annual budget for Board approval. Budget amendments and revisions will be processed through the Finance Committee. Instances may occur where immediate action may be taken by the Executive Committee or full Board. The Finance Committee will review fiscal policies and procedures, review and approve fiscal and contract policies. The Finance Committee will provide oversight for investment funds.

Monthly financial reports are reviewed by the Finance Committee and presented to the Board. The Finance Committee is responsible for compliance with state, federal, and non-profit regulations regarding fiscal management and works with the President and applicable staff in carrying out its responsibilities as directed in these bylaws.

# Partnership for Children of Cumberland County

**DRAFT** Board & Committee Meeting Calendar (with Professional Conferences) FY 2025/2026

All meetings to be held at the Partnership for Children Resource Center and/or Virtual unless otherwise noted

	Family Connects	CED	CCR&R	Planning & Evaluation	Human Resource	Facility & Tenant	Finance	Board Development	Executive	Board of Directors	North Carolina Pre-Kindergarten
Support Staff	<i>Elizabeth Simpler</i>	<i>Sharon Moyer</i>	<i>Tamiko Colvin</i>	<i>Steven Gipson</i>	<i>Anthony Ramos</i>	<i>Carolyn Hardy</i>	<i>Belinda Gaaney</i>	<i>Belinda Gaaney</i>	<i>Belinda Gaaney</i>	<i>Belinda Gaaney</i>	<i>Belinda Gaaney</i>
Chair	<i>Brenda Jackson</i>	<i>Maybelyn Rodriquez Laureano</i>	<i>Darlisha Warren</i>	<i>Dr. Nicole Lucas</i>	<i>Lonnie Ballard</i>	<i>Joe Deaton</i>	<i>Betty Smith</i>	<i>Dr. Patricia Fecher</i>	<i>Van Gunter</i>	<i>Van Gunter</i>	<i>Co-Chair: CCS Superintendent or Designee</i>
Frequency	1 <sup>st</sup> Tuesday Quarterly	1 <sup>st</sup> Thursday Bi-Monthly	September November February June	1 <sup>st</sup> Tuesday Bi-Monthly	3 <sup>rd</sup> Tuesday Quarterly	3 <sup>rd</sup> Monday Monthly	3 <sup>rd</sup> Thursday Bi-Monthly	2 <sup>nd</sup> Wednesday Bi-Monthly	Last Thursday Bi-Monthly Opposite Board	Last Thursday Bi-Monthly	Last Thursday Bi-Monthly after Board Mtg (Includes PFC Board)
Time	3:00pm-4:00pm	8:30am-10:30am	9:00am-11:00am	1:00pm-3:00pm	12:30pm-2:00pm	11:30am-1:00pm	1:00pm-3:00pm	9:00am-10:30am	9:00am-11:00am	12:30pm-2:00pm	12:00pm – 12:30pm
July 2025						7/21/25			7/31/25		
August	8/5/25	8/7/25		8/5/25	8/19/25	8/18/25	8/14/25*			8/21/25*	8/21/25*
September			9/11/25			9/15/25		9/10/25	9/25/25		
October		10/2/25		10/7/25		10/20/25	10/16/25			10/30/25	10/30/25
November	11/4/25		11/13/25		11/18/25	11/17/25		11/12/25	11/20/25*		
December				12/2/25		12/15/25				12/11/25*	12/11/25*
January 2026		1/8/26*				1/12/26*	1/15/26	1/14/26	1/29/26		
February	2/3/26		2/12/26	2/3/26	2/17/26	2/16/26				2/26/26	2/26/26
March		3/5/26				3/16/26	3/19/26	3/11/26	3/26/26		
April				4/7/26		4/20/26				4/30/26	4/30/26
May	5/5/26	5/7/26			5/19/26	5/18/26	5/14/26*	5/13/26	5/21/26*		
June			6/4/26*	6/2/26		6/8/26*				6/11/26*	6/11/26*
*Denotes not on a regular scheduled date											

F&T –

1/19/26 – MLK Day (changed to 1/12/26)

2/16/26 – President's Day (do you want a meeting on that day)

Finance 8/14/25 (8/21/25 is Board),



**Partnership for Children of Cumberland County, Inc.**  
**Virtual Finance Committee Meeting Minutes**  
**January 21, 2025 (3:05 pm to 3:55 pm)**  
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**MEMBERS PRESENT:** Dr. Marvin Connelly, Jr. (joined @ 3:36pm), Brenda Jackson (joined from 3:08-3:45pm) and Betty Smith  
**MEMBERS ABSENT:** Amy Cannon, Sandee Gronowski, Tre'vone McNeill, Taylor Mobley, Donna Pyles and Mark Rice  
**NON-VOTING ATTENDEES:** Dottie Adams, Michelle Downey, Pamela Federline, Belinda Gainey, Marie Lilly, Mary Sonnenberg, Karen Staab and Kesia Wilson  
**GUEST:** Charles Morris

AGENDA ITEM	DISCUSSION & RECOMMENDATION	ACTION	FOLLOW-UP
I. Call to Order & Chair Comments A. Welcome & Introductions B. Volunteer Forms C. Board Donations D. FY 25/26 Finance Committee 1. Members 2. Meeting Time (1:00pm-3:00pm)	<p>The scheduled hybrid meeting of the Finance Committee was held on Tuesday, January 21, 2025, and began at 3:05 pm pursuant to prior email notice to each committee member. Since there was only one committee member present, Mary Sonnenberg started the meeting with items for discussion. Belinda Gainey was the Secretary for the meeting and recorded the minutes.</p> <p>A. Mary Sonnenberg welcomed Betty Smith to the meeting. Karen Staab introduced new staff member Kesia Wilson. Kesia will be taking over the fiscal monitoring duties and providing assistance to the fiscal department.</p> <p>B. Betty Smith was informed that if she reviewed the committee packet prior to the meeting, complete the volunteer form that was emailed to them with the packet.</p> <p>C. Ms. Smith was reminded that board donations are required annually.</p> <p>D.1. An email will be sent to committee members asking if they would like to continue serving on the Finance Committee for FY 25-26.</p> <p>D.2. Betty Smith has agreed to Chair the Finance Committee for FY 25/26. If Betty's nomination is approved by the Board, the time for Finance Committee meetings next fiscal year will move to 1:00-3:00pm.</p>	<p>Called to Order</p> <p>None</p> <p>None</p> <p>None</p> <p>None</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 20, 2024	Deferred to a lack of quorum.	Deferred to March 18, 2025 meeting	For action at the March 18, 2025 meeting

**Partnership for Children of Cumberland County, Inc.**  
**Virtual Finance Committee Meeting Minutes**  
**January 21, 2025 (3:05 pm to 3:55 pm)**  
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<p>III. Action Items*</p> <p>A. Bi-Annual Investment Review</p> <p>B. Bylaws Review</p> <p>C. FTCC Fiscal Modified System of Support (SOS)</p> <p>D. Programmatic Monitoring System of Supports</p>	<p>A. Charles Morris provided an overview of PFC investments. PFC has money markets at PNC and First Bank and a CD at Lumbee Bank. The E-trade account is with Morgan Stanley. PFC has a CD because it is a fixed rate of return and it is FDIC. Being a nonprofit, the FDIC is important because everything is federally insured up to \$250,000. That is one reason we use these investments is because we do have that safety net which is ultra conservative. As the CD matures we will probably just look at, do we need to be in a Federal money market scenario and get a little bit of extra return without maturity dates or we need to be in the CD or the FDIC, and also for the relationship with the banks. The E-trade account consists of one stock which last year is up about 7.5 or 7%. Then we have the mutual fund and the vanguard appreciation account which is the stock account and it's basically your S&amp;P 500 type investments. It did very well last year around 16.7 3%. The bond account, which is which is the most conservative is down about 4 point or 3%. Charles stated that we should monitor the renewals on the certificate of deposit as it comes due, and then decide where it will be best located for liquidity, and yield return without risk. Mary stated that PFC may need to use the PNC Bank Money Market funds to assist in repaying the building loan. Charles stated that there are vendors lined up to assist with Phase 3. Depends on what First Bank does, we may need some other loans to complete building construction. No recommendations were made.</p> <p>B. Due to a lack of quorum, the bylaws will be emailed to committee members for their input.</p> <p>C. Karen Staab stated that it is being recommended that the Fayetteville Technical Community College (FTCC) Parents for Higher Education (PFHE) Subsidy and Administrative Support remain on the Modified-SOS desktop Fiscal Monitoring for FY 24/25. PFC was notified during FY 23/24 of the departures of the Senior Vice President of Business and Finance and the Director and Budget and Grants. Our FY 23/24 Fiscal Monitoring revealed several instances of subsidy overpayments, which had been resolved. Under the Modified-SOS, the program will not be required to furnish back-up documentation with each FSR, but will receive several additional months of Fiscal Monitoring, as deemed necessary.</p> <p>D. Pamela Federline, recommended the following programs maintain an SOS status for FY 24/25:</p> <ul style="list-style-type: none"> <li>• Child Care Health Consultant: Continued support with data management. (Modified SOS)</li> <li>• CCR&amp;R: Continued transition support for Consumer Education. (Modified SOS)</li> <li>• Fayetteville Technical Community College (FTCC) - Parents for Higher Education: New State Subsidy System Reporting; new data management software program that requires more support. (Full Support)</li> <li>• Kaleidoscope Play and Learn: The new coordinator is responsible for reporting and using a new data management software program that requires more support. (Full Support)</li> <li>• Learning Library: The new coordinator is responsible for reporting and using a new data management software program that requires more support. (Full Support)</li> </ul>	<p>None Due to Lack of Quorum</p> <p>None</p> <p>None Due to Lack of Quorum</p> <p>None Due to Lack of Quorum</p>	<p>For action at the Executive Committee on January 30, 2025</p> <p>None</p> <p>For action at the Executive Committee on January 30, 2025</p> <p>For action at the Executive Committee on January 30, 2025</p>
<p>IV. Discussion</p> <p>A. NCPC Scheduled Monitoring – October 2025</p>	<p>A. Mary reported that PFC will be monitored by NCPC in October 2025. Susan Clark will be on site conducting the monitoring. When there is a new executive director, monitoring is scheduled for the first year that person is there, and there are several new Executive Directors. PFC was scheduled to</p>	<p>None</p>	<p>None</p>

**Partnership for Children of Cumberland County, Inc.**  
**Virtual Finance Committee Meeting Minutes**  
**January 21, 2025 (3:05 pm to 3:55 pm)**  
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<p>B. Building Construction Update</p> <p>C. Building Sustainability Workgroup – Reconvene</p>	<p>be monitored this year but NCPC is down a staff person and they are having to do extra monitorings due to the changes in leadership.</p> <p>B. Phase 2 of building construction has been completed. Emails are being sent to board members and staff regarding the opening of the PFC Lending Library. The library will open to the public on February 3, 2025. The design for Phase 3 of building construction is in process.</p> <p>C. The Building Sustainability Workgroup will be reconvened. The group is looking at the sustainability of owning the building. The workgroup consists of Charles Morris, a number of key board members, staff and facility committee members. Looking at what the options would be. PFC would have to pay the State back with for the money we used to buy part of the building, which is the Smart Start purchased part, which is the first and second floor of this wing of the building. The initial recommendation thus far is to not sell the whole building, but to sell the part that we didn't use state money for purchasing. This way, PFC would still have the current space and not have to give most of the money we make on selling it back to the State.</p>	<p>None</p> <p>None</p>	<p>None</p> <p>None</p>
<p>V. Accounting Reports</p> <p>A. Financial Reports: December 2024<sup>Δ</sup></p> <ol style="list-style-type: none"> <li>1. Smart Start</li> <li>2. NC Pre-Kindergarten</li> <li>3. Southwestern Child Development Commission (SWCDC) – Region 5</li> <li>4. All Funding Sources</li> <li>5. Unrestricted State Revenues (USR)</li> <li>6. Cash and In-Kind Report <ol style="list-style-type: none"> <li>a. Smart Start Allowable Parent Fees FY 23-24</li> </ol> </li> </ol> <p>B. December 2024 Morgan Stanley Statement<sup>Δ</sup></p>	<p>A.1.-A.5. The Financial Reports for December 2024 were previously emailed. Marie Lilly and Mary reviewed the reports with the committee.</p> <p>A.6. The Cash and In-Kind Report for December 2024 was previously emailed. Michelle Downey reviewed the report with the committee. Marie stated that the City of Fayetteville ARPA Grant will also be allowable. The grant total is \$400,000 which will not all be spent in FY 24-25; the rest will roll over to the FY 25-26. The federal CDBG grant is for building construction and will not count towards Cash and In-Kind.</p> <p>A.6.a. Mary reported that NCPC is tracking parent fees. The last few years PFC has not received an exact amount for Cumberland County. NCPC provided a final report of parent fees at the close of last fiscal year. In that report, PFC's was a little over \$500,000. We do not get that in a timely fashion in order to put it in our Cash and In-Kind report. It was a part of the aggregate amount for last year's Cash and In-Kind that the NCPC reported to the State. We anticipate that again, for this year, PFC may not get the actual numbers until after the close of the fiscal year.</p> <p>B. Charles Morris provided an overview of the December 2024 Morgan Stanley Statement while reviewing the investments.</p>	<p>None</p> <p>None</p> <p>None</p> <p>None</p> <p>None</p>	<p>None</p> <p>None</p> <p>None</p> <p>None</p> <p>None</p>
<p>VI. President's Report<sup>Δ</sup></p>	<p>The President's Report was included in the packet and a brief overview was provided by Mary during the meeting. Update to the report: DPIL Update – Effective February 1, 2025, no new enrollees can be enrolled with Smart Start money. PFC is currently working with United Way.</p>	<p>None</p>	<p>None</p>
<p>VII. Contract Management Reporting</p> <p>A. Monitoring Status Timelines</p> <ol style="list-style-type: none"> <li>1. Smart Start Fiscal Report</li> <li>2. Smart Start Program Report</li> <li>3. SWCDC Region 5 Report</li> </ol>	<p>A.1. Karen Staab provided an overview of the Smart Start Fiscal Report.</p> <p>A.2.-A.3. The Smart Start Program Report and SWCDC Region Report were included in the packet for information only.</p>	<p>None</p> <p>None</p>	<p>None</p> <p>None</p>



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VIII. Upcoming Meetings / Holidays / Closures	See Agenda	None	None
IX. Adjournment	As there was no further business; the chair announced the meeting adjourned. The meeting was adjourned at 3:55 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

**Partnership for Children of Cumberland County, Inc.**  
**Hybrid Finance Committee Meeting Minutes**  
**August 20, 2024 (3:04 pm to 4:19 pm)**  
***Be the Driving Force***

**MEMBERS PRESENT:** Amy Cannon, Dr. Marvin Connelly, Jr., Brenda Jackson, Tre’vone McNeil, Mark Rice and Betty Smith

**MEMBERS ABSENT:** Sandee Gronowski, Taylor Mobley and Donna Pyles

**NON-VOTING ATTENDEES:** Dottie Adams\*, Michelle Downey\*, Pamela Federline, Belinda Gainey\*, Marie Lilly\*, Mary Sonnenberg\* and Karen Staab\*

*\*Attended in person (due to technical issues, the meeting became virtual only shortly after the meeting started)*

AGENDA ITEM	DISCUSSION & RECOMMENDATION	ACTION	FOLLOW-UP
I. Call to Order & Chair Comments	The scheduled hybrid meeting of the Finance Committee was held on Tuesday, August 20, 2024, and began at 3:04 pm pursuant to prior email notice to each committee member. Amy Cannon, Acting Chair, determined that a quorum was present and called the meeting to order. Belinda Gainey was the Secretary for the meeting and recorded the minutes.	Called to Order	None
A. Welcome & Introductions			
1. RSVP / Quorum = 50% (9 Members = 5 Quorum)			
B. Volunteer Forms			
C. Donations	A. Amy Cannon welcomed everyone to the meeting. New committee member Tre’vone McNeil was introduced to the committee. Each committee member to introduce themselves to the committee.	None	None
D. FY 24/25	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.	None	None
1. Required Documentation Per Policy	C. Mary Sonnenberg asked committee members who serve on the PFC Board to provide their annual board donation. Others are free to donate as well. PFC will participate in the Cumberland Community Foundation Giving Tuesday on December 3, 2024. Monies received through Giving Tuesday gets amplified by whatever is raised by private donations. Further information will be provided.	None	None
2. Board and Committee Calendar	D.1. All board and committee members are required to complete their required documents annually. These are required per policy.	None	None
	D.2. The fiscal year 2024-2025 Board and Committee Calendar was provided for information only.	None	None
II. Approval of Minutes*			
A. May 21, 2024	A. The minutes for the May 21, 2024 scheduled meeting were previously emailed and reviewed by the committee members. Brenda Jackson 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.	Motion Carried	None

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**August 20, 2024 (3:04 pm to 4:19 pm)**  
***Be the Driving Force***

<p>III. Action Items*</p> <p>A. Lumbee Bank CD, Matures October 13, 2024*</p> <p>B. FY 23/24 Exhibits A&amp;B*</p> <p>C. FY 23/24 Final Partnership Umbrella Budget (PUB)*</p>	<p>A. Mary reported that the Lumbee Bank CD matures on October 13, 2024. PFC may allow the CD to rollover or negotiate for a better rate. The recommendation is to allow PFC to choose what is in the organization's best financial interest to obtain a better rate.</p> <p>Betty Smith moved to allow PFC to choose the best choice for the organization in regards to the maturity of the Lumbee Bank CD as presented. Mark Rice 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>B. Marie Lilly provided an overview of the FY 23/24 Exhibits A&amp;B.</p> <p>Mark Rice moved to accept the FY 23/24 Exhibits A&amp;B as presented. Betty Smith 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>C. Marie provided an overview of the FY 23/24 Final Partnership Umbrella Budget (PUB).</p> <p>Mary informed the committee that SR-AHEC is in the planning stages of a Forward March. PFC plans to participate but not at the level the organization did in the past.</p> <p>Brenda Jackson moved to accept the FY 23/24 Final Partnership Umbrella as presented. Betty Smith 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>Motion Carried</p> <p>Motion Carried</p> <p>Motion Carried</p>	<p>None</p> <p>None</p> <p>None</p>
<p>IV. Accounting Reports</p> <p>A. Financial Reports: June 2024<sup>Δ</sup></p> <p>1. Financial Summary<sup>Δ</sup></p> <p>2. FY 23/24 Final Cash and In-Kind Report<sup>Δ</sup></p> <p>B. Financial Reports: July 2024<sup>Δ</sup></p> <p>1. Smart Start</p> <p>2. NC Pre-Kindergarten</p> <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>C. July 2024 Morgan Stanley Statement<sup>Δ</sup></p>	<p>A.1. The Financial Reports for June 2024 were previously emailed. Marie Lilly provided an overview of the June 2024 Financial Summary with the committee. All financial reports for June 2024 were included in the electronic packet.</p> <p>A.2. Michelle Downey provided an overview of the FY 23/24 Final Cash and In-Kind Report. The penalty for not obtaining the target goal was waived for FY 23/24. This is a network wide goal.</p> <p>B.1.-B.5. The Financial Reports for July 2024 were previously emailed. Marie and Mary reviewed the reports with the committee.</p> <p>B.6. The Cash and In-Kind Report for July 2024 was previously emailed. Michelle Downey reviewed the report with the committee.</p> <p><i>Amy Cannon had to leave the meeting. Brenda Jackson stepped in as Acting Chair.</i></p> <p>C. Mary provided an overview of the July 2024 Morgan Stanley Statement.</p> <p>D. Marie informed the committee that the audit packet is due to the auditors on September 13, 2024. PFC staff are in a good position to meet the deadline. Information is being submitted on an ongoing basis.</p>	<p>None</p> <p>None</p> <p>None</p> <p>None</p> <p>None</p> <p>None</p> <p>None</p> <p>None</p>	<p>None</p> <p>None</p> <p>None</p> <p>None</p> <p>None</p> <p>None</p> <p>None</p> <p>None</p>





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 or via the PFC website and  
will be provided electronically during the meeting.*

April 30, 2025

ONLY THE HIGHLIGHTED ITEMS NEED TO BE DISCUSSED.

1 Balance Sheet

- a. The cash balances; investments and liabilities are at the anticipated amounts and are sufficient for the current needs.

2 Smart Start Grant [State Funds]

- a. PFC's Smart Start grant budgets are reflected at 100% of full allocation effective July 1, 2024.
- b. The total allocation for FY2024-2025 at 100% is \$6,832,478, including DSS and WAGE\$.
- c. In July 2024, PFC reverted \$309,478.16 for unspent FY23-24 Smart Start Services funds and anticipate to receive back \$307,816.
- d. PFC's Management and staff recently reviewed and realigned applicable Smart Start budgets with a March 31, 2025 effective date.

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

- a. PFC is in full contract with DCDEE effective July 1, 2024.
- b. The total FY2024-2025 contract is \$9,854,106 which consists of \$4,580,047 of federal funds and \$5,274,059 of state funds.
- c. The FY2024-2025 contract for NC Pre-K **administrative funds is 24% or \$216,000 less than FY2023-2024.**  
The Direct Services funds remained the same.  
DCDEE has also deemed certain expenditures such as auto expenses as no longer allowable from the grant funds.  
PFC is strategizing ways to sustain this funding stream due to the unexpected timing and unexpected amount of the grant reduction.
- d. Historically this distribution of state and federal funds is amended by DCDEE before or at yearend.
- e. PFC received an advance of 1/10th of the direct services grant in September 2024.  
The amount of the total requested advance is \$915,459.  
NC Pre-K funds for the July and for the August 2024 FSRs were also received in September 2024.
- f. Due to the amount of federal funds received, the Partnership **will be** audited extensively for fiscal responsibility and federal compliances, i.e. an A-133 audit since we plan to spend at least \$750,000 in federal funds for the fiscal year.
- g. The single audit threshold will increase from \$750,000 to \$1,000,000 effective October 1, 2024.

4 Southwestern Child Development Commission, Inc. [SWCDC] - Region 5 Grants [Federal Funds]

- a. The **Region 5 Core** grant is in contract effective July 1, 2023 through June 30, 2024; and July 1, 2024 through June 30, 2025.  
The grant amount is \$395,367 for each of the two years [\$790,734 total]. The contract was executed on August 28, 2023.  
An additional \$10,933 of reversion distribution funds was added to the original budget amount for FY24-25.  
The total budget is now \$406,300. **The contract was amended on November 7, 2024.**
- b. The Region 5 **Birth to Three Quality [B3QI] Initiative** grant is in contract, effective August 1, 2024 through July 31, 2025.  
The grant amount is \$166,977. The contract was executed on August 29, 2024.  
An additional \$15,499 of reversion distribution funds was added to the original budget amount for FY24-25.  
The total budget is now \$182,476. **The contract was amended on December 2, 2024.**
- c. The Region 5 **Healthy Social Behaviors [HSB]** grant is in contract effective July 1, 2024 through June 30, 2025.  
The grant amount is \$268,003. **The contract was executed on August 27, 2024.**  
An additional \$14,740 of reversion distribution funds was added to the original budget amount for FY24-25.  
The total budget is now \$282,743. **The contract was amended on January 24, 2025.**
- d. The Region 5 **Family Child Care Project [FCC]** grant is in contract effective September 1, 2023 through February 14, 2024 ;  
and February 15, 2024 through February 14, 2025. **The contract was executed on September 25, 2023.**  
The grant amount is \$81,584 for the 5.5 months contract period and \$186,900 for the 12 months contract period.  
DCDEE has approved a request from SWCDC to extend the FCC TA contract to 6-30-2025 to align more closely with the other CCR&R contracts.  
This extension has been approved as a no-cost extension, and SWCDC will be utilizing existing dollars through reversions to redistribute funds to ensure that all agencies have the appropriate funds needed to cover costs for their contracts through June 30, 2025.  
A **DECREASE** of \$18,782 of unspent funds is being released from the original contract amount for FY24-25. The Total budget for February 15, 2024 through June 30, 2025 is now \$249,702, from \$268,484. **The contract was amended on March 12, 2025.**  
On April 30, 2025, SWCDC notified PFC and the Region participants via a virtual meeting that the Region 5 Family Child Care Project [FCC] will end as of June 30, 2025 and will not be renewed for funding.

# 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 or via the PFC website and will be provided electronically during the meeting.*

**April 30, 2025**

#### 5 All Funding Sources

- a. The cash balance at month-end is as projected and is sufficient for the requirements of the upcoming month and at yearend.
- b. The \$200,000 cash advance received from the City of Fayetteville in September 2022 for the federal ARPA Grant was returned to the City on November 14, 2024, due to their request to terminate the current contract and enter into a new contract at a later date.
- c. The City of Fayetteville entered a new federal ARPA Grant [Revenue Replacement] with the Partnership in December 2024. The new contract is reimbursement-based and will be used to support family connects and workforce development expenditures. The contract has an NTE of \$400,000 and the contract period is December 1, 2024 through December 31, 2026.

#### 6 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 May 13, 2024, PFC management redeemed the Lumbee Bank CD#4 as approved by the Board. The maturity date was May 18, 2024. A new Lumbee Bank CD#5 with a higher yield and a shorter term was purchased. The redeemed Lumbee Bank CD#4 of \$209,427.38 plus interest earned of \$9,737.24 was used to purchase the new CD#5 for \$219,164.62 which is a 5-month CD with an interest rate of 4.88% and matures on October 13, 2024. Research has shown that a new CD with a higher interest rate will be the best option at the time of maturity. PFC will follow this option.
- c. On October 16, 2024, PFC management redeemed the Lumbee Bank CD#5, as approved by the Board. The maturity date was October 13, 2024. A new Lumbee Bank CD#6 with a higher yield was purchased. The redeemed Lumbee Bank CD#5 of \$219,164.62 plus interest earned of \$4,533.67 was used to purchase the new CD#6 for \$223,698.29, which is a 9-month CD with an interest rate of 4.11% and **matures on July 16, 2025.**

- d. The cash equivalent balances in Fund 208 consists of the following at the end of the month:

PNC Bank Money Market Account	70,091.27	<i>Does not include interest earned in Fund 899 ; \$100,000</i>
Lumbee Bank - Certificate of Deposit #5	-	<i>New CD purchased on May 13, 2024; Matures on October 13, 2024</i>
Lumbee Bank - Certificate of Deposit #6	223,698.29	<i>New CD purchased on October 16, 2024; Matures on July 16, 2025</i>
Lumbee Bank - Checking Account [from investments]	250.00	<i>Deposited \$100 initially; deposited \$25 in FY20-21; deposited; \$50 in July 2023; and deposited \$50 in January 2025.</i>
First Bank Money Market Account	100,000.00	<i>New account opened on November 27, 2023.</i>
Morgan Stanley E*TRADE Account	118,000.00	<i>Gains/Losses are not reflected in the financial statements</i>
	<b>512,039.56</b>	

Interest Earned - Fund 899	
PNC Bank Money Market	32,914.84
First Bank Money Market	4,558.71
	<b>37,473.55</b>

Investments - Fund 208	512,039.56
Interest Earned - Fund 899	37,473.55
<b>TOTAL INVESTMENTS PLUS INTEREST</b>	<b>549,513.11</b>

- e. There is currently a **negative** balance in the operating funds portion of the USR funding stream for the current fiscal year. Currently this is due to the construction loan payments beginning in March 2025. As expenditures are realized that are in excess of the current cash balance, Management will transfer funds before June 30, 2025.

- f. Funds from the PNC Money Market account, which are in Fund 208, are now being used as part of the First Bank Construction loan interest and principal payments. At a later date before yearend, actual funds in the PNC Money Market account will be transferred to the Bank of America operating account to cover the loan payments.

#### 7 Cash and In-kind Report

- a. The 19% match requirement reflected on the monthly report is reflected at 100% of the full allocation, and **does** include the prior year reverted funds maximum amount [\$307,816].
- b. PFC's Leadership Team, staff and Board members will continue to discuss and implement strategies to meet our match requirement.
- c. PFC did not meet the 19% match requirement for FY2324, FY2223, FY2122, FY2021, FY1920, FY1819, FY1718 nor for FY1617.
- d. Since the 19% required match was not met for the FY ended June 30, 2024, there will be no contribution to the PFC endowment.
- e. Income from **fundraisers** are to be reflected at the net amount only and after the event is over. Therefore, receipts from sponsors and donors will not be reported for Cash and In-kind purposes until such time.

# PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC.

## FOOTNOTES FOR FINANCIAL REPORTS

April 30, 2025

### FOOTNOTES - BALANCE SHEET

A. The cash accounts at April 30, 2025 total \$1,517,157.49 .

- Included in the cash balance amount are the following investment vehicles:

Description	Investment Type	Current Amount	Term (months)	Maturity Date	Interest Rate	Annual Percentage Yield
PNC Bank	Money Market	\$103,006.11	n/a	n/a	n/a	2.78%
First Bank	Money Market	\$104,558.71	n/a	n/a	3.50%	3.56%
Lumbee Bank	CD#6	\$223,698.29	9	07/16/25	4.11%	4.20%
Lumbee Bank	Checking	\$250.00	n/a	n/a	n/a	n/a
Morgan Stanley	E*TRADE	\$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
<b>TOTAL</b>		<b>\$580,897.11</b>				

B. Travel advances for the annual Smart Start Conference [April 29 – May 2, 2025] were paid to several staff so they could secure their hotel rooms and to have applicable funds on hand for per diem meals. These advances will be recouped after the conference and will be reflected in the May 2025 financials.

C. Employees' payroll deductions at April 30, 2025 from the current month and from prior months total (\$2,615.23). The pre-funded amounts of \$8,700 for HRA and \$741 for FSA for FY24-25 were drafted by Blue Cross and Blue Shield on May 24, 2024. These amounts were reimbursed to PFC on September 20, 2024. The employee withholding accounts are reconciled on a monthly basis and at yearend to ensure that the correct amounts are being accounted for as required by NCPC.

## **FOOTNOTES - BALANCE SHEET**

**April 30, 2025**

- D. 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."

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% as of July 1, 2024. The current budgets were reviewed and applicable budget amendments/revisions were Board and NCPC approved with an effective date of March 31, 2025.

**DIRECT SERVICE PROVIDERS:** The Smart Start funds for the Direct Service Providers (DSPs) budgets were in contract at 100% as of July 1, 2024. The current budgets were reviewed and applicable budget changes were approved to include the FY2023-2024 reverted funds maximum cap. The applicable budget amendments/revisions were effective December 31, 2024.

**ADMINISTRATION:** The Smart Start funds for the Administration budget were in contract at 100% as of July 1, 2024. The current budget was reviewed and no applicable line item changes are necessary at this time.

**Partnership for Children of Cumberland County, Inc.**  
**Balance Sheet**  
**4/30/2025**

**Assets**

Bank of America Checking Account	\$ 932,753.62	} <b>A</b>
First Bank - [for construction transactions]	3,106.76	
PNC Bank - Money Market Reserve	103,006.11	
First Bank - Money Market Reserve	104,558.71	
Lumbee Bank - Certificate of Deposit #6	223,698.29	
Lumbee Bank - Checking Account [from investments]	250.00	
Morgan Stanley E*TRADE Account	118,000.00	
Petty Cash, Change Funds, Undeposited Receipts	400.00	
Beneficial Interest in Community Foundation	31,384.00	} <b>B</b>
Employee Advances (for travel)	4,003.66	
<b>Total Assets</b>	<u><u>1,521,161.15</u></u>	

**Liabilities and Net Assets**

Forfeited FSA and HRA Pre-Funding	(654.41)	} <b>C</b>
Health Insurance Payable	59.78	
Flex-Spending Payable	2,194.82	
AFLAC Payable	405.10	
Payroll Withholding - 401k	(951.93)	
Retirement Contribution Payable	(3,653.84)	
Dental Insurance Payable	(27.09)	
Vision Payable	(0.50)	
Legal Shield Payable	12.84	} <b>D</b>
Tenant Security Deposits	25,885.52	
Unrestricted Net Assets	1,008,434.71	
Temporarily Restricted Net Assets	298,448.18	
Permanently Restricted Net Assets	31,384.00	
Excess Revenues over (under) Expenditures	<u>159,623.97</u>	
<b>Total Liabilities and Net Assets</b>	<u><u>\$ 1,521,161.15</u></u>	



**PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC. - SMART START GRANT - FY 2024 - 2025**

FY 24/25 SMART START 100% ALLOCATION [INCLUDING prior year Carry Forward]	\$7,140,294
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<b>TOTAL ALLOCATION FOR ADMINISTRATION -----&gt;</b>	<b>\$425,611</b>
FY 24/25 Smart Start Admin Base Allocation	\$397,185
FYE22 & FYE23 New Recurring Funds :	\$28,426

<b>TOTAL ALLOCATION FOR SERVICES -----&gt;</b>	<b>\$6,714,683</b>
FY 24/25 Smart Start Services Base Allocation	\$6,175,862
<b>Carryforward SERVICES Funds from FY23/24 to be used in FY24/25 [Effective 12-31-2024]</b>	<b>\$307,816</b>
FYE22 & FYE23 New Recurring Funds :	\$231,005

**AS OF April 30, 2025**

**Only items highlighted in Yellow will be discussed.**

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

					EXPENDITURES							83%	17%
Activity			Agency		3/31/2025	Advances	February	March	April	Y-T-D	Remaining Budget	% of Budget Expended	% of Available Funds
Early Care & Education Subsidy - TANF Only													
1	Subsidized Child Care	Dept. of Social Services		\$ 2,531,000.00		\$ 190,514.00	\$ 194,302.00	\$ 159,481.00	\$ 1,949,898.00	\$ 581,102.00	77%	23%	
2	Child Care Scholarships	Fayetteville Tech. Com. College		\$ 317,260.00		\$ 36,692.79	\$ 42,032.55	\$ 42,587.05	\$ 253,883.14	\$ 63,376.86	80%	20%	
ECE Subsidy TANF Total:			42%	\$ 2,848,260.00	\$ -	\$ 227,206.79	\$ 236,334.55	\$ 202,068.05	\$ 2,203,781.14	\$ 644,478.86	77%		
Minimum of 39% Required													
Early Care & Education Subsidy - Administration													
3	Subsidy Support Staff	Dept. of Social Services		\$ 176,000.00		\$ -	\$ -	\$ -	\$ 176,000.00	\$ -	100%	0%	
4	Child Care Scholarship - Admin Support	Fayetteville Tech. Com. College		\$ 55,600.00		\$ 4,662.72	\$ 4,714.27	\$ 4,665.13	\$ 42,317.27	\$ 13,282.73	76%	24%	
ECE Subsidy Support Total			3%	\$ 231,600.00	\$ -	\$ 4,662.72	\$ 4,714.27	\$ 4,665.13	\$ 218,317.27	\$ 13,282.73	94%		
Early Care & Education Quality & Affordability													
5	CCR&R - Core Services	IH Partnership for Children		\$ 809,285.00		\$ 53,668.87	\$ 95,138.48	\$ 107,952.95	\$ 655,882.65	\$ 153,402.35	81%	19%	
6	WAGE\$	Child Care Svcs. Association		\$ 565,000.00		\$ 145,325.00	\$ 53,125.00	\$ 28,375.00	\$ 503,380.32	\$ 61,619.68	89%	11%	
7	CCR&R - Lending Library	IH Partnership for Children		\$ 76,600.00		\$ 5,395.59	\$ 4,773.90	\$ 4,336.97	\$ 29,176.30	\$ 47,423.70	38%	62%	
ECE Quality Total:			22%	\$ 1,450,885.00	\$ -	\$ 204,389.46	\$ 153,037.38	\$ 140,664.92	\$ 1,188,439.27	\$ 262,445.73	82%		
Minimum of 70% Total Required			70%										
Health and Safety													
8	Child Care Health Consultant	Cumberland County Health Department		\$ 196,390.00	\$ -	\$ 14,718.07	\$ 14,739.80	\$ 15,583.90	\$ 161,454.36	\$ 34,935.64	82%	18%	
9	Family Connects	IH Partnership for Children		\$ 958,648.00	\$ -	\$ 74,821.68	\$ 61,044.76	\$ 70,827.42	\$ 705,943.64	\$ 252,704.36	74%	26%	
Health & Safety Total:			14%	\$ 1,155,038.00	\$ -	\$ 89,539.75	\$ 75,784.56	\$ 86,411.32	\$ 867,398.00	\$ 287,640.00	75%		

**PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC. - SMART START GRANT - FY 2024 - 2025**

FY 24/25 SMART START 100% ALLOCATION [INCLUDING prior year Carry Forward]	\$7,140,294
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<b>TOTAL ALLOCATION FOR ADMINISTRATION -----&gt;</b>	<b>\$425,611</b>
FY 24/25 Smart Start Admin Base Allocation	\$397,185
FYE22 & FYE23 New Recurring Funds :	\$28,426

<b>TOTAL ALLOCATION FOR SERVICES -----&gt;</b>	<b>\$6,714,683</b>
FY 24/25 Smart Start Services Base Allocation	\$6,175,862
<b>Carryforward SERVICES Funds from FY23/24 to be used in FY24/25 [Effective 12-31-2024]</b>	<b>\$307,816</b>
FYE22 & FYE23 New Recurring Funds :	\$231,005

**AS OF April 30, 2025**

Only items highlighted in Yellow will be discussed.

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

EXPENDITURES												83%	17%
Activity	Agency			3/31/2025	Advances	February	March	April	Y-T-D	Remaining Budget	% of Budget Expended	% of Available Funds	
				Budget									
Family Support													
10	Kaleidoscope Play and Learn	IH	Partnership for Children	\$ 29,800.00	\$ -	\$ 1,008.57	\$ 1,040.44	\$ 1,315.79	\$ 15,362.68	\$ 14,437.32	52%	48%	
11	Community Engagement & Resource Development	IH	Partnership for Children	\$ 589,100.00	\$ -	\$ 51,093.68	\$ 45,347.38	\$ 76,156.28	\$ 436,076.74	\$ 153,023.26	74%	26%	
12	Dolly Parton Imagination Library - NEW IN-HOUSE at 07-01-2023	IH	Partnership for Children	\$ 10,000.00	\$ -	\$ 2,640.00	\$ 880.00	\$ 880.00	\$ 7,920.00	\$ 2,080.00	79%	21%	
			Family Support Total:	9%	\$ 628,900.00	\$ -	\$ 54,742.25	\$ 47,267.82	\$ 78,352.07	\$ 459,359.42	\$ 169,540.58	73%	
System Support													
13	P&E - Planning & Evaluation	IH	Partnership for Children	\$ 400,000.00		\$ 46,663.37	\$ 19,945.23	\$ 29,138.79	\$ 318,842.75	\$ 81,157.25	80%	20%	
			System Support Total:	6%	\$ 400,000.00	\$ -	\$ 46,663.37	\$ 19,945.23	\$ 29,138.79	\$ 318,842.75	\$ 81,157.25		
	Total of Approved SERVICES Projects:			\$ 6,714,683.00	\$ -	\$ 627,204.34	\$ 537,083.81	\$ 541,300.28	\$ 5,256,137.85	\$ 1,458,545.15			
14	Administration	IH	Partnership for Children	6%	\$ 425,611.00	\$ -	\$ 44,686.20	\$ 41,693.46	\$ 7,981.66	\$ 352,516.69	\$ 73,094.31	83%	17%
Total Administration				\$425,611.00									
Unallocated Smart Start SERVICES Funds				\$ -									
Unallocated Smart Start ADMINISTRATION Funds				\$ -									
Total Smart Start Funds Expended					\$ -	\$ 671,890.54	\$ 578,777.27	\$ 549,281.94	\$ 5,608,654.54				
						Total Allocated Smart Start Funds Remaining				\$ 1,531,639.46			

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

Fiscal Year 2024 / 2025

LEGEND

FY 24/25 Revenues  
per Contract

\$ 9,154,590

\$ -

Internal Budget Alignment

\$ 174,963

Budget Increases per Amendment #1

\$ -

\$ 524,553

\$ 9,854,106

NC Pre-k Grant Payments to Providers [Fund 206, Fund 210, Fund 319]

2% CCDF Quality/Admin Funds [Fund 328]

2% CCDF ARPA Admin Funds [Fund 314]

6% Administrative Funds [Fund 211]

Total NC Pre-k Grant

as of April 2025

SHOULD BE

83%

17%

FY 24/25

Budget

Remaining

% of

% of

Activity

3/1/2025

February

March

April

Y-T-D

Budget

Budget  
Expended

Available Funds

211	3323-999	Administrative Operations	\$143,553	\$ 11,090.38	\$ 11,090.38	\$ 11,471.79	\$ 117,857.63	\$ 25,695.37	82%	18%
	3323-001	CCR&R - Core	\$86,000	\$ 6,482.82	\$ 1,796.16	\$ 12,226.05	\$ 72,496.93	\$ 13,503.07	84%	16%
	3323-017	NC Pre-k Coordination (In-Direct)	\$295,000	\$ 15,659.58	\$ 21,742.97	\$ 21,449.71	\$ 247,319.85	\$ 47,680.15	84%	16%
		<b>Fund 211 Sub-Total</b>	<b>\$ 524,553.00</b>	<b>\$ 33,232.78</b>	<b>\$ 34,629.51</b>	<b>\$ 45,147.55</b>	<b>\$ 437,674.41</b>	<b>\$ 86,878.59</b>	<b>83%</b>	<b>17%</b>
206	2342-015	NC Pre-k Subsidy (Direct - Child Reimbursement) - State Funds	\$932,897	\$ -	\$ 184,304.00	\$ -	\$ 184,304.00	\$ 748,593.00	20%	80%
	2348-015	NC Pre-K Non-TANF/CCDF - State Funds	\$233,224	\$ -	\$ 59,940.00	\$ -	\$ 59,940.00	\$ 173,284.00	26%	74%
		<b>Fund 206 Sub-Total</b>	<b>\$ 1,166,121.00</b>	<b>\$ -</b>	<b>\$ 244,244.00</b>	<b>\$ -</b>	<b>\$ 244,244.00</b>	<b>\$ 921,877.00</b>	<b>21%</b>	<b>79%</b>
210	2342-015	NC Pre-k Subsidy (Direct - Child Reimbursement) - State Funds	\$3,664,038	\$ 699,048.00	\$ 498,167.00	\$ 554,416.00	\$ 2,349,737.00	\$ 1,314,301.00	64%	36%
	2348-015	NC Pre-K Non-TANF/CCDF - State Funds	\$916,009	\$ 183,708.00	\$ 119,354.00	\$ 158,246.00	\$ 637,899.00	\$ 278,110.00	70%	30%
		<b>Fund 210 Sub-Total</b>	<b>\$ 4,580,047.00</b>	<b>\$ 882,756.00</b>	<b>\$ 617,521.00</b>	<b>\$ 712,662.00</b>	<b>\$ 2,987,636.00</b>	<b>\$ 1,592,411.00</b>	<b>65%</b>	<b>35%</b>
319	2342-015	NC Pre-k Subsidy TANF (Direct - Child Reimbursement) - Federal Funds	\$2,718,121	\$ -	\$ -	\$ -	\$ 2,718,121.00	\$ -	100%	0%
	2348-015	NC Pre-K Non-TANF/CCDF - Federal Funds	\$690,301	\$ -	\$ -	\$ -	\$ 690,301.00	\$ -	100%	0%
		<b>Fund 319 Sub-Total</b>	<b>\$ 3,408,422.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,408,422.00</b>	<b>\$ -</b>	<b>100%</b>	<b>0%</b>
328	3323-017	NC Pre-K CCDF Quality Funds-ADMIN-Federal Funds	\$169,729	\$ 11,278.16	\$ 6,712.09	\$ 6,488.31	\$133,949.92	\$35,779.08	79%	21%
	3323-999	NC Pre-K CCDF Quality Funds-Administrative Operations	\$5,234	\$ -	\$ -	\$ -	\$ 5,256.50	\$ (22.50)	100%	0%
		<b>Fund 328 Sub-Total</b>	<b>\$ 174,963.00</b>	<b>\$ 11,278.16</b>	<b>\$ 6,712.09</b>	<b>\$ 6,488.31</b>	<b>\$ 139,206.42</b>	<b>\$ 35,756.58</b>	<b>80%</b>	<b>20%</b>

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

		Fiscal Year 2024 / 2025	
LEGEND		FY 24/25 Revenues per Contract	
		\$ 9,154,590	NC Pre-k Grant Payments to Providers [Fund 206, Fund 210, Fund 319]
		\$ -	
	Internal Budget Alignment	\$ 174,963	2% CCDF Quality/Admin Funds [Fund 328]
	Budget Increases per Amendment #1	\$ -	2% CCDF ARPA Admin Funds [Fund 314]
		\$ 524,553	6% Administrative Funds [Fund 211]
		\$ 9,854,106	Total NC Pre-k Grant
			as of April 2025
			SHOULD BE
			83% 17%

FY 24/25						Remaining	% of	% of
Budget								
Activity	3/1/2025	February	March	April	Y-T-D	Budget	Budget Expended	Available Funds
		Total Budget Remaining				\$ 2,636,923.17		

Unallocated NC Pre-k Revenues	\$ -				
Total NC Pre-k Grant Expended		\$ 927,266.94	\$ 903,106.60	\$ 764,297.86	\$ 7,217,182.83
Total State Funds	\$ 6,270,721.00				
Total Federal Funds	\$ 3,583,385.00				
Total NC Pre-K Grant	\$ 9,854,106.00				

Partnership for Children of Cumberland County, Inc.

Amendment #1  
Internal Alignment

TOTAL FY 2024 - 2025 REGION 5 LEAD AGENCY ALLOCATION

\$689,043.00

FY 2024 - 2025 10% Overhead / Administration Allocation

\$61,729.00

FY 2024 - 2025 Program/Services Allocation

\$627,314.00

FUND	PSC	AC	Activity			Amendment #1	February	March	April	Y-T-D	Remaining	% of	% of	
						11/1/2024					Budget	Budget	Budget Expended	Available Funds
307	3104	001	Region 5 Lead Agency - Core Services		Amendment #1 eff: 11/1/2024. CORE redistribution +\$10,933	\$ 307,721.00	\$ 18,815.28	\$ 19,110.22	\$ 19,370.40	\$ 195,246.98	\$ 112,474.02	63%	37%	
307	3104	196	Core Services - 10% Overhead/Administration for CCR&R			\$ 2,165.00	\$ 21.34	\$ 20.50	\$ 32.19	\$ 1,026.04	\$ 1,138.96	47%	53%	
307	9100	196	Core Services - 10% Overhead/Administration for Admin Ops			\$ 34,188.00	\$ 2,168.01	\$ 1,960.75	\$ 3,814.30	\$ 22,476.89	\$ 11,711.11	66%	34%	
307	3104	301	Contracts & Grants - Anson County			\$ 9,954.00	\$ 900.38	\$ -	\$ 1,800.76	\$ 8,103.42	\$ 1,850.58	81%	19%	
307	3104	303	Contracts & Grants - Montgomery County			\$ 8,345.00	\$ -	\$ -	\$ -	\$ -	\$ 8,345.00	0%	100%	
307	3104	304	Contracts & Grants - Moore County			\$ 29,399.00	\$ 2,449.95	\$ 2,449.95	\$ 4,899.90	\$ 22,049.55	\$ 7,349.45	75%	25%	
307	3104	305	Contracts & Grants - Richmond County			\$ 14,528.00	\$ -	\$ -	\$ 14,528.00	\$ 14,528.00	\$ -	100%	0%	
					#DIV/0!	\$ 406,300.00	\$ 24,354.96	\$ 23,541.42	\$ 44,445.55	\$ 263,430.88	\$ 142,869.12	65%	35%	
313	3104	001	Region 5 Healthy Social Behaviors Project			\$ 257,367.00	\$ 16,501.86	\$ 13,777.64	\$ 15,496.85	\$ 169,579.22	\$ 87,787.78	66%	34%	
313	3104	196	Healthy Social Behavior - 10% Overhead/Administration for CCR&R			\$ 6,155.00	\$ 175.78	\$ 566.54	\$ 187.64	\$ 2,871.10	\$ 3,283.90	47%	53%	
313	9100	196	Healthy Social Behavior - 10% Overhead/Administration for Admin Ops			\$ 19,221.00	\$ 1,458.84	\$ 796.42	\$ 1,332.14	\$ 13,945.66	\$ 5,275.34	73%	27%	
					#DIV/0!	\$ 282,743.00	\$ 18,136.48	\$ 15,140.60	\$ 17,016.63	\$ 186,395.98	\$ 96,347.02	66%	34%	
Total Allocated DCD Funds Remaining											\$ 239,216.14			
Summary for 10% Overhead / Administration			PFC			\$ 61,729.00	\$ 3,823.97	\$ 3,344.21	\$ 5,366.27	\$ 40,319.69	\$ 21,409.31	65%	35%	

Partnership for Children of Cumberland County, Inc.

TOTAL CY 2024-2025 REGION 5 LEAD AGENCY ALLOCATION FOR  
ONLY THE BIRTH TO THREE QUALITY INITIATIVE

\$182,476.00

CY 2024- 2025 10% Overhead / Administration Allocation

\$16,627.00

CY 2024-2025 Program/Services Allocation

\$165,849.00

CY 2024-2025 Program/Services Allocation										\$165,849.00		as of April 30, 2025	
										75%	25%		
Activity				Amendment #1 Eff: 11/1/2024					Remaining	% of	% of		
				Budget	February	March	April	Y-T-D	Budget	Budget Expended	Available Funds		
Region 5 Birth To Three Quality Initiative [formerly Infant Toddler Project]		Contract Year for this grant runs from August 2024 thru July 2025		\$ 165,849.00	\$ 11,901.64	\$ 11,293.14	\$ 13,093.47	\$ 114,921.06	\$ 50,927.94	69%	31%		
Birth to Three Quality Initiative - 10% Overhead/Administration for CCR&R		Amendment #1 eff: 11-1-2024 "One-off" addition + \$15,499		\$ 625.00	\$ 5.35	\$ 210.32	\$ 22.17	\$ 712.40	\$ (87.40)	114%	-14%		
Birth To Three Quality Initiative - 10% Overhead/Administration for Admin Ops				\$ 16,002.00	\$ 1,176.07	\$ -	\$ 1,275.39	\$ 9,769.33	\$ 6,232.67	61%	39%		
			#DIV/0!	\$ 182,476.00	\$ 13,083.06	\$ 11,503.46	\$ 14,391.03	\$ 125,402.79	\$ 57,073.21	69%	31%		



Partnership for Children of Cumberland County, Inc.

TOTAL CY 2024 - 2025 REGION 5 LEAD AGENCY ALLOCATION FOR  
ONLY THE **FAMILY CHILD CARE TECHNICAL ASSISTANCE** **\$70,000.00**

CY 2024 - 2025 10% Overhead / Administration Allocation **\$6,296.00**

CY 2024 - 2025 Program/Services Allocation **\$63,704.00**

Internal BR

CY 2024 - 2025 Program/Services Allocation					\$63,704.00		as of April 30, 2025					
EXPENDITURES								60%	40%			
FUND	PSC	AC	Activity		Budget	February 15-28	March	April	Y-T-D	Remaining Budget	% of Budget Expended	% of Available Funds
335	3104	001	Region 5 Family ChildCare Consultant Technical Assistance Project	AMENDED Contract Year: 2-15-2024 THRU 6-30-2025 Budget Period is 2/15/2025-6/30/25	\$ 63,704.00	\$ 5,312.10	\$ 10,985.48	\$ 9,796.71	\$ 26,094.29	\$ 37,609.71	41%	59%
335	3104	196	Family ChildCare Consultant TA Project - 10% Overhead/Administration for CCR&R		\$ 6,000.00	\$ -	\$ 1,593.18	\$ 957.50	\$ 2,550.68	\$ 3,449.32	43%	57%
335	9100	196	Family ChildCare Consultant TA Project - 10% Overhead/Administration for Admin Ops		\$ 296.00	\$ -	\$ 36.58	\$ 22.17	\$ 58.75	\$ 237.25	20%	80%
					\$ 70,000.00	\$ 5,312.10	\$ 12,615.24	\$ 10,776.38	\$ 28,703.72	\$ 41,296.28	41%	59%

# Partnership for Children of Cumberland County, Inc.

All Funding Sources  
Fiscal Year 2024 - 2025

ONLY THE HIGHLIGHTED FUNDING STREAMS NEED TO BE DISCUSSED.

FUND CODE		July 1, 2024 Beginning Cash Balance	Receipts				Expenditures				Ending Cash Balance
			February	March	April	YTD	February	March	April	YTD	
RESTRICTED FUNDS											
NC PRE-KINDERGARTEN FUNDS											
206	NC Pre-K Grant - State Funds (per child) FROM FY22-23	\$ 56,437.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,437.00
206	NC Pre-K Grant - State Funds (per child)	\$ -	\$ -	\$ -	\$ 244,244.00	\$ 244,244.00	\$ -	\$ 244,244.00	\$ -	\$ 244,244.00	\$ -
210	NC Pre-K Expansion Grant - Lottery Funds - STATE FUNDS	\$ -	\$ 926,449.00	\$ 847,485.00	\$ 468,418.00	\$ 3,017,049.00	\$ 882,756.00	\$ 617,521.00	\$ 712,662.00	\$ 2,987,636.00	\$ 29,413.00
210	1/10 CASH PAYMENT from DCDEE -NC Pre-K Grant	\$ -	\$ -	\$ -	\$ (712,662.00)	\$ 173,384.00	\$ -	\$ -	\$ -	\$ -	\$ 173,384.00
211	NC Pre-K Grant - 4% Admin Fees	\$ -	\$ 46,461.32	\$ 27,102.23	\$ 27,717.50	\$ 372,480.70	\$ 33,232.78	\$ 35,100.53	\$ 45,147.55	\$ 438,145.43	\$ (65,664.73)
319	NC Pre-K Grant (per slot) - Federal Funds	\$ -	\$ -	\$ -	\$ -	\$ 3,379,009.00	\$ -	\$ -	\$ -	\$ 3,379,009.00	\$ -
319	1/10 CASH ADVANCE from DCDEE -NC Pre-K Grant	\$ -	\$ -	\$ -	\$ -	\$ 29,413.00	\$ -	\$ -	\$ -	\$ 29,413.00	\$ -
328	NC Pre-K Grant CCDF Quality Funds- Federal Funds	\$ -	\$ 11,712.28	\$ 11,272.09	\$ 17,802.47	\$ 132,451.15	\$ 11,278.16	\$ 6,712.09	\$ 6,488.31	\$ 139,206.42	\$ (6,755.27)
	Sub-total for NC Pre-K	\$ 56,437.00								Sub-total	\$ 186,814.00
FEDERAL RESTRICTED FUNDS											
307	DCD Grant - SWCDC	\$ (70,450.50)	\$ 46,388.32	\$ 24,142.75	\$ -	\$ 265,270.34	\$ 24,354.96	\$ 24,954.48	\$ 44,445.55	\$ 264,843.94	\$ (70,024.10)
312	Region 5 - Birth to 3 [Infant/Toddler] 08/01/XXXX - 07/31/XXXX	\$ (21,792.55)	\$ 25,931.43	\$ 13,043.53	\$ -	\$ 134,365.45	\$ 13,083.06	\$ 12,789.26	\$ 14,391.03	\$ 140,014.75	\$ (27,441.85)
313	Region 5 - Healthy Social Behavior	\$ (32,286.31)	\$ 34,744.98	\$ 18,136.47	\$ -	\$ 186,525.06	\$ 18,136.48	\$ 15,140.60	\$ 17,016.63	\$ 186,395.98	\$ (32,157.23)
335 - YEAR 2	Region 5 - Family Child Care Project [02/15/2024 - 06/30/2025]	\$ (7,506.18)	\$ 21,182.42	\$ 6,609.89	\$ -	\$ 75,633.16	\$ 11,306.30	\$ 13,086.26	\$ 10,776.38	\$ 97,450.51	\$ (29,323.53)
	FEDERAL - City of Fayetteville ARPA Grant [08/01/2022 - 06/30/2025]										
333	CONTRACT TERMINATED	\$ 200,000.00	\$ -	\$ -	\$ -	\$ (200,000.00)	\$ -	\$ -	\$ -	\$ -	\$ -
	FEDERAL - City of Fayetteville ARPA Grant \$400,000 Revenue Replacement [12/01/2024 - 12/30/2026]										
333		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	FEDERAL - City of Fayetteville CDBG Grant \$250,000 for Phase III [06/15/2023 - 06/30/2025]										
334		\$ -	\$ -	\$ -	\$ 35,000.00	\$ 35,000.00	\$ -	\$ 35,000.00	\$ -	\$ 35,000.00	\$ -
807	Region 5 - Program Income	\$ -	\$ 150.00	\$ 280.00	\$ 235.00	\$ 4,344.40	\$ -	\$ -	\$ -	\$ 745.93	\$ 3,598.47
	Sub-total for Federal Restricted	\$ 67,964.46								Sub-total	\$ (155,348.24)
SMART START AND RELATED FUNDS											
156	Smart Start - Services (FY 23/24)	\$ 300,570.03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,570.03	\$ -
157	Smart Start - Admin. (FY 24/25)	\$ -	\$ 37,827.00	\$ 31,612.00	\$ 30,218.00	\$ 389,999.00	\$ 44,686.20	\$ 41,693.46	\$ 7,981.66	\$ 352,516.69	\$ 37,482.31
158	Smart Start - Services (FY 24/25)	\$ -	\$ 205,971.00	\$ 255,709.00	\$ 244,428.00	\$ 3,054,628.00	\$ 287,649.69	\$ 285,892.33	\$ 352,094.82	\$ 2,565,672.01	\$ 488,955.99
201	MAC SS Grant (Accting/Contracting)	\$ -	\$ 17,828.00	\$ -	\$ 17,828.00	\$ 89,140.00	\$ 7,786.23	\$ 11,719.51	\$ 12,146.07	\$ 92,177.03	\$ (3,037.03)
801	Program Income (SS Related)	\$ 67,601.39	\$ 6,418.90	\$ 5,534.79	\$ 6,404.66	\$ 56,848.66	\$ 147.65	\$ 130.89	\$ 196.41	\$ 65,622.13	\$ 58,827.92
	Sub-total for Smart Start & Related	\$ 368,171.42								Sub-total	\$ 242,229.19

# Partnership for Children of Cumberland County, Inc.

All Funding Sources  
Fiscal Year 2024 - 2025

ONLY THE HIGHLIGHTED FUNDING STREAMS NEED TO BE DISCUSSED.

FUND CODE		July 1, 2024 Beginning Cash Balance	Receipts				Expenditures				Ending Cash Balance
			February	March	April	YTD	February	March	April	YTD	
	TEMPORARILY RESTRICTED FUNDS - RESTRICTED FOR TIME OR PURPOSE TO SPEND FUNDS										
543	CC Foundation - Family Connect Grant [12/01/2019 - 12/31/2024]	\$ 42,011.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,011.18	\$ -
	Sub-total for Temporarily Restricted	\$ 42,011.18								Sub-total	\$ -
	UNRESTRICTED FUNDS or NO RESTRICTION OF TIME TO SPEND FUNDS										
208	Unrestricted State Revenues - For Operating Purposes	\$ 15,065.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 813.34	\$ 7,954.07	\$ 20,067.54	\$ (5,002.32)
	Unrestricted State Revenues - Invested in CDs and Money Market Account	\$ 507,455.89	\$ -	\$ -	\$ -	\$ 4,583.67	\$ -	\$ -	\$ -	\$ -	\$ 512,039.56
501	Individual Gifts & Donations	\$ 142,556.23	\$ 110.00	\$ 330.00	\$ 109.52	\$ 14,285.89	\$ 326.77	\$ 89.84	\$ 48.02	\$ 1,108.46	\$ 155,733.66
515	Vending Machine Commissions	\$ 142.54	\$ 60.12	\$ 75.14	\$ 67.15	\$ 664.51	\$ -	\$ -	\$ -	\$ 200.00	\$ 607.05
518	Kohl's Corporate Grants	\$ 25,139.39		\$ -	\$ -	\$ -	\$ 360.00	\$ -	\$ 46.08	\$ 24,406.47	\$ 732.92
802	PFCRC II (Non-Smart Start)	\$ (139,188.58)	\$ 13,851.59	\$ 16,264.16	\$ 15,617.24	\$ 151,927.30	\$ 11,556.31	\$ 11,402.71	\$ 10,900.20	\$ 105,892.22	\$ (93,153.50)
805	Misc. Unrestricted Revenue [currently cash back from Mastercard 2% credit card]	\$ 12,457.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,730.53	\$ 9,727.06
806	Forward March Conference	\$ 2,645.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,645.95	\$ -
808	Insurance Proceeds Income(NOT program income and NOT temp restricted per NCPC)	\$ 95,882.80	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 87,086.63	\$ 9,796.17
812	PFCRC II - Administration	\$ 198,033.49	\$ 4,750.00	\$ 4,750.00	\$ 4,750.00	\$ 47,500.00	\$ 5,074.50	\$ 5,074.52	\$ 30,115.56	\$ 128,624.42	\$ 116,909.07
815	Hoke - Contracted Eval (not program income)	\$ 46,430.44	\$ -	\$ 8,300.00	\$ -	\$ 39,061.25	\$ 1,332.50	\$ (548.15)	\$ 71.81	\$ 56,916.00	\$ 28,575.69
816	Contracted Data Services	\$ 407.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 407.54
820	Fundraising - PFC Annual Soiree	\$ 67,430.81	\$ -	\$ -	\$ -	\$ -	\$ 150.00	\$ -	\$ -	\$ 10,093.13	\$ 57,337.68
825	Capital Projects Fund [used for construction loan transactions]	\$ (8,043.37)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,150.13)	\$ 3,106.76
897	Sales Tax	\$ (16,800.69)	\$ -	\$ 3,563.77	\$ -	\$ 20,364.46	\$ 875.04	\$ 3,871.69	\$ 4,902.40	\$ 13,746.71	\$ (10,182.94)
899	Interest Income (from Investment Funds)	\$ 33,133.88	\$ 345.01	\$ 382.66	\$ 371.01	\$ 4,339.67	\$ 7,954.07	\$ 7,140.73	\$ -	\$ 32,117.79	\$ 5,355.76
904	Forfeited FSA and Pre-funded HRA/FSA	\$ (10,095.41)	\$ -	\$ -	\$ -	\$ 9,441.00	\$ -	\$ -	\$ -	\$ -	\$ (654.41)
905	Employee Withholding	\$ 982.90	\$ 20,849.21	\$ 19,491.32	\$ 19,427.84	\$ 213,374.89	\$ 19,679.13	\$ 19,557.01	\$ 24,044.22	\$ 216,318.61	\$ (1,960.82)
	Sub-total for Unrestricted Funds	\$ 973,636.62								Sub-total	\$ 789,374.93

# Partnership for Children of Cumberland County, Inc.

All Funding Sources  
Fiscal Year 2024 - 2025

**ONLY THE HIGHLIGHTED FUNDING STREAMS NEED TO BE DISCUSSED.**

FUND CODE		July 1, 2024 Beginning Cash Balance	Receipts				Expenditures				Ending Cash Balance
			February	March	April	YTD	February	March	April	YTD	
	<b>INFORMATION TECHNOLOGY</b>										
992	PFC IT Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
993	IT - Core	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
994	IT - Outside Agencies	\$ 115,231.67	\$ 8,720.00	\$ 8,205.00	\$ 10,322.36	\$ 81,872.36	\$ 10,602.98	\$ 11,000.81	\$ 11,314.54	\$ 112,684.45	\$ 84,419.58
995	IT - PFC Enhanced	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,509.99	\$ 1,559.98	\$ (1,559.98)
996	IT - PFC Regular	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106.00	\$ 155.99	\$ (155.99)
	Sub-total for Information Technology	\$ 115,231.67	\$ -	\$ -	\$ -					Sub-total	\$ 82,703.61
	<b>PERMANENTLY RESTRICTED FUNDS</b>										
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
	<b>TOTAL</b>	<b>\$ 1,654,836.35</b>								<b>TOTAL CASH</b>	<b>\$ 1,517,157.49</b>

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

Fiscal Year 2024 / 2025									
SHOULD BE:							83%	17%	
Activity	FY 24/25 Budget Effective 2/28/2025	February	March	April	Expenditures Y-T-D	Unspent Allocated Budget Amount	% of Budget Expended	% of Available Funds	
Administrative Operations	\$ 12,000.00	\$ -	\$ 813.34	\$ 883.68	\$ 1,697.02	\$ 10,302.98	14%	86%	
CC&R - Core (in case of Federal shutdown)	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	0%	100%	
CE/FRC For Construction Loan Payments / Interest payments coded to 9100-999	\$ 23,900.00	\$ -	\$ -	\$ 7,070.39	\$ 7,070.39	\$ 16,829.61	30%	70%	
Sub-Total	\$ 73,900.00	\$ -	\$ -	\$ 7,070.39	\$ 7,070.39	\$ 66,829.61	10%	90%	
Total Allocated Budget for FY24-25	85,900.00								
Allocated Budget Amount SPENT		\$ -	\$ 813.34	\$ 7,954.07	\$ 8,767.41				
Allocated Budget Amount UNSPENT						\$ 77,132.59			
SUMMARY OF CASH AND INVESTMENTS									
July 1 - Total Cash Carryover including Investments							\$ 522,521.11		
Projected Unrestricted State Revenues at the yearend		\$ -			\$ (70,834.78)	<---- Cash of \$15,065.22 in GL 1113 at 07-01-24 less the FY 24-25 budget amount			
Unspent Budget for FY24-25 at the month end					\$ 77,132.59				
Subtotal (cash in GL 1113 at the month end to be used for operating funds)		\$ -				\$ (5,002.32)	Cash will be transferred from other streams if necessary.		
Investments at month end (Includes money market account and certificates of deposits, if applicable)	\$ 507,455.89	\$ -	\$ -	\$ -		\$ 512,039.56			
CURRENT TOTAL OF CASH AND INVESTMENTS AT THE MONTH END						\$ 507,037.24			

Partnership for Children of Cumberland County, Inc.  
Cash and In-Kind Contributions Report  
FY24/25

Total Smart Start Allocation **INCLUDING RECURRING FUNDS OF**  
**\$259,431** (including \$307,816.00 prior year Carryforward Funds): **\$ 7,140,294.00**  
 Target Cash & In-Kind Required (19%): **\$ 1,356,655.86**  
 Target Cash Required (≥13%): **\$ 928,238.22**  
 Target In-Kind Required (±6%): **\$ 428,417.64**

**1**

CASH DONATIONS		March	April	Y-T-D
<b>Cash Donations - In-House</b>				
Board Donations	501-4410	\$ 320.00	\$ 50.00	\$ 765.00
Other Donations	501-4410	\$ 10.00	\$ 11.00	\$ 4,058.15
CCF Jerry/Helen Leggett Endowment	501-4410			\$ 1,660.33
Donations - Jerome Scott Insurance	501-4410			\$ 1,000.00
Donations - SECC Donation	501-4410		\$ 48.52	\$ 146.96
Donations - Vending Machine Proceeds	515-4410	\$ 75.14	\$ 67.15	\$ 664.51
Donations - Giving Tuesday CCF	546-4420			\$ 6,605.45
Program Income - Rent from Resource Center I	801-4824	\$ 3,754.79	\$ 4,183.66	\$ 40,275.66
Program Income-Little Land Donations	801-4827			\$ -
Program Income - Little Land Vendor Booth Rental	801-4834		\$ 1,100.00	\$ 3,535.00
Program Income - CCR&R Workshop Fees	801-4823	\$ 1,690.00	\$ 1,055.00	\$ 12,230.00
Program Income - CCR&R Resource Library Fees	801-4823	\$ 90.00	\$ 66.00	\$ 261.00
Program Income - Tenant Copier Fees	801-5311		\$ 4.06	\$ 4.06
Program Income - Rent from Resource Center II	812-4761	\$ 4,750.00	\$ 4,750.00	\$ 47,500.00
Miscellaneous	501-4410			\$ 7.00
<b>Total Cash Donations - In-House</b>		<b>\$ 10,689.93</b>	<b>\$ 11,335.39</b>	<b>\$ 118,763.12</b>

<b>TOTAL CASH DONATIONS</b>	<b>\$ 10,689.93</b>	<b>\$ 11,335.39</b>	<b>\$ 118,763.12</b>
-----------------------------	---------------------	---------------------	----------------------

8.8% **2**

City of Fayetteville Federal ARPA Grant	333-4223			\$ -
<b>TOTAL GRANTS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

IN-KIND DONATIONS				
<b>In-Kind Donations - In-House</b>				
In-Kind Donations - Volunteer Time		\$ 2,971.52	\$ 873.95	\$ 10,336.30
Google Ads Grant		\$ 5,899.86	\$ 5,792.54	\$ 75,413.25
Discounts on Materials - Lakeshore				\$ -
Discounts on Services-Systel			\$ 1,816.81	\$ 1,816.81
Discount on Venue Rental-Crown Coliseum		\$ 7,925.00		\$ 7,925.00
Vendor donations of books/toys/supplies: Amazon				\$ 1,031.37
Vendor donations of books: Barnes & Noble				\$ 13,006.55
<b>Total In-Kind Donations - In-House</b>		<b>\$ 16,796.38</b>	<b>\$ 8,483.30</b>	<b>\$ 109,554.28</b>

<b>In-Kind Donations - Direct Service Providers</b>				
Quarterly Donations			\$ 8,251.92	\$ 24,681.71

<b>TOTAL IN-KIND DONATIONS</b>	<b>\$ 16,796.38</b>	<b>\$ 16,735.22</b>	<b>\$ 134,235.99</b>
--------------------------------	---------------------	---------------------	----------------------

9.9% **3**

<b>GRAND TOTAL</b>	<b>\$ 27,486.31</b>	<b>\$ 28,070.61</b>	<b>\$ 252,999.11</b>
--------------------	---------------------	---------------------	----------------------

18.6%

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

**\$ (1,103,656.75)**  
 TARGET REMAINING

**4**



# CLIENT STATEMENT | For the Period April 1-30, 2025



## STATEMENT FOR:

PARTNERSHIP FOR CHILDREN OF CU  
C/O JAMES GRAFSTROM  
& MARY SONNENBERG

Beginning Total Value (as of 4/1/25)

\$147,400.44

Ending Total Value (as of 4/30/25)

\$145,887.13

Includes Accrued Interest

Access Your Account Online At

[www.etrade.com](http://www.etrade.com) or call 800-387-2331

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PARTNERSHIP FOR CHILDREN OF CU

C/O JAMES GRAFSTROM

& MARY SONNENBERG

351 WAGONER DRIVE SUITE 200

FAYETTEVILLE NC 28303



INVESTMENTS AND INSURANCE PRODUCTS: NOT FDIC INSURED • NOT A BANK DEPOSIT •  
NOT INSURED BY ANY FEDERAL GOVERNMENT AGENCY • NOT BANK GUARANTEED •  
MAY LOSE VALUE • UNLESS SPECIFICALLY NOTED, ALL VALUES ARE DISPLAYED IN USD



## Account Summary

Self-Directed Brokerage Account

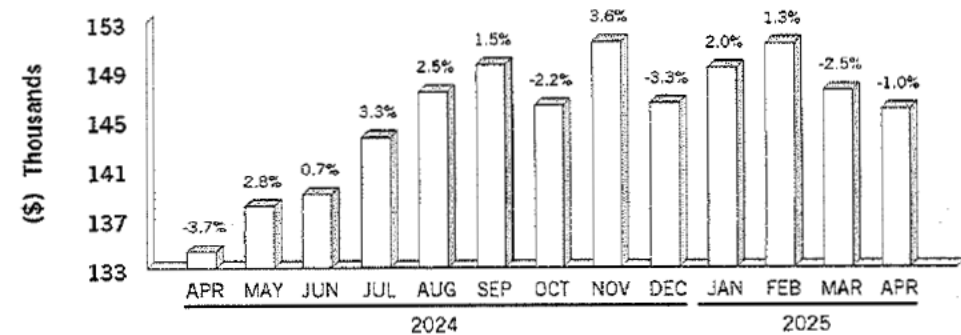
PARTNERSHIP FOR CHILDREN OF CU  
C/O JAMES GRAFSTROM

### CHANGE IN VALUE OF YOUR ACCOUNT (includes accrued interest)

	This Period (4/1/25-4/30/25)	This Year (1/1/25-4/30/25)
<b>TOTAL BEGINNING VALUE</b>	<b>\$147,400.44</b>	<b>\$146,347.33</b>
Credits	—	—
Debits	—	—
Security Transfers	—	—
<b>Net Credits/Debits/Transfers</b>	<b>—</b>	<b>—</b>
<b>Change in Value</b>	<b>(1,513.31)</b>	<b>(460.20)</b>
<b>TOTAL ENDING VALUE</b>	<b>\$145,887.13</b>	<b>\$145,887.13</b>

### MARKET VALUE OVER TIME

The below chart displays the most recent thirteen months of Market Value.

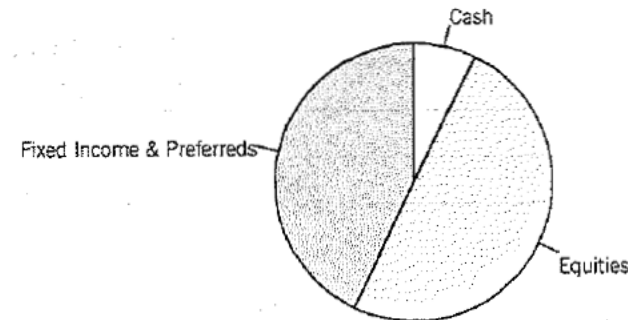


The percentages above represent the change in dollar value from the prior period. They do not represent account investment performance, as they do not consider the impact of contributions and withdrawals, nor other factors that may have affected performance calculations. No percentage will be displayed when the previous month reflected no value.

### ASSET ALLOCATION (includes accrued interest)

	Market Value	Percentage
Cash	\$10,576.26	7.25
Equities	72,885.96	49.96
Fixed Income & Preferreds	62,424.91	42.79
<b>TOTAL VALUE</b>	<b>\$145,887.13</b>	<b>100.00%</b>

FDIC rules apply and Bank Deposits are eligible for FDIC insurance but are not covered by SIPC. Cash and securities (including MMFs) are eligible for SIPC coverage. See Expanded Disclosures. Values may include assets externally held, as a courtesy, and may not be covered by SIPC. Foreign Exchange (FX) is neither FDIC nor SIPC insured. For additional information, refer to the corresponding section of this statement.



This asset allocation represents holdings on a trade date basis, and projected settled Cash/BDP and MMF balances. These classifications do not constitute a recommendation and may differ from the classification of instruments for regulatory or tax purposes.

## Account Summary

Self-Directed Brokerage Account

**PARTNERSHIP FOR CHILDREN OF CU**  
**C/O JAMES GRAFSTROM**
**BALANCE SHEET** (^ includes accrued interest)

	Last Period (as of 3/31/25)	This Period (as of 4/30/25)
Cash, BDP, MMFs	\$10,383.02	\$10,576.26
Stocks	1,209.46	1,301.86
ETFs & CEFs	114,064.24	112,192.05
Mutual Funds	21,743.72	21,816.96
<b>Total Assets</b>	<b>\$147,400.44</b>	<b>\$145,887.13</b>
<b>Total Liabilities</b> (outstanding balance)	—	—
<b>TOTAL VALUE</b>	<b>\$147,400.44</b>	<b>\$145,887.13</b>

**INCOME AND DISTRIBUTION SUMMARY**

	This Period (4/1/25-4/30/25)	This Year (1/1/25-4/30/25)
Qualified Dividends	—	\$3.54
Other Dividends	306.71	1,229.41
Interest	0.09	0.34
<b>Income And Distributions</b>	<b>\$306.80</b>	<b>\$1,233.29</b>
<b>Tax-Exempt Income</b>	—	—
<b>TOTAL INCOME AND DISTRIBUTIONS</b>	<b>\$306.80</b>	<b>\$1,233.29</b>

*Taxable and tax exempt income classifications are based on the characteristics of the underlying securities and not the taxable status of the account.*

**ADDITIONAL ACCOUNT INFORMATION**

Category	This Period (4/1/25-4/30/25)	This Year (1/1/25-4/30/25)
Foreign Tax Paid	—	\$0.63

**CASH FLOW**

	This Period (4/1/25-4/30/25)	This Year (1/1/25-4/30/25)
<b>OPENING CASH, BDP, MMFs</b>	<b>\$10,383.02</b>	<b>\$10,026.13</b>
Dividend Reinvestments	(113.56)	(792.88)
Income and Distributions	306.80	1,343.01
<b>Total Investment Related Activity</b>	<b>\$193.24</b>	<b>\$550.13</b>
<b>Total Cash Related Activity</b>	—	—
<b>Total Card/Check Activity</b>	—	—
<b>CLOSING CASH, BDP, MMFs</b>	<b>\$10,576.26</b>	<b>\$10,576.26</b>

**GAIN/(LOSS) SUMMARY**

	Realized This Period (4/1/25-4/30/25)	Realized This Year (1/1/25-4/30/25)	Unrealized Inception to Date (as of 4/30/25)
Short-Term (Loss)	—	—	\$(15.42)
Long-Term Gain	—	—	23,234.49
Long-Term (Loss)	—	—	(15,830.82)
<b>Total Long-Term</b>	—	—	<b>\$7,403.67</b>
<b>TOTAL GAIN/(LOSS)</b>	—	—	<b>\$7,388.25</b>

*The Gain/(Loss) Summary, which may be subsequently adjusted, is provided for informational purposes and should not be used for tax preparation. For additional detail, please visit [www.etrade.com](http://www.etrade.com).*



## Account Detail

Self-Directed Brokerage Account

PARTNERSHIP FOR CHILDREN OF CU  
C/O JAMES GRAFSTROM

Investment Objectives (in order of priority): Income

Inform us if your investment objectives, as defined in the Expanded Disclosures, change.

Brokerage Account

## HOLDINGS

This section reflects positions purchased/sold on a trade date basis. "Market Value" and "Unrealized Gain/(Loss)" may not reflect the value that could be obtained in the market. Your actual investment return may differ from the unrealized gain/(loss) displayed. Fixed Income securities are sorted by maturity or pre-refunding date, and alphabetically within date. Estimated Annual Income a) is calculated on a pre-tax basis, b) does not include any reduction for applicable non-US withholding taxes, c) may include return of principal or capital gains which could overstate such estimates, and d) for holdings that have a defined maturity date within the next 12 months, is reflected only through maturity date. Actual income or yield may be lower or higher than the estimates. Current Yield is an estimate for informational purposes only. It reflects the income generated by an investment, and is calculated by dividing the total estimated annual income by the current market value of the entire position. It does not reflect changes in its price. Structured Investments, identified on the Position Description Details line as "Asset Class: Struct Inv," may appear in various statement product categories. When displayed, the accrued interest, annual income and current yield for those with a contingent income feature (e.g., Range Accrual Notes or Contingent Income Notes) are estimates and assume specified accrual conditions are met during the relevant period and payment in full of all contingent interest. For Floating Rate Securities, the accrued interest, annual income and current yield are estimates based on the current floating coupon rate and may not reflect historic rates within the accrual period.

For additional information related to Unrealized and Realized Gain/(Loss) and tax lot details, including cost basis, please visit [www.etrade.com](http://www.etrade.com). The information presented on the statement should not be used for tax purposes.

## CASH, BANK DEPOSIT PROGRAM AND MONEY MARKET FUNDS

Cash, Bank Deposit Program, and Money Market Funds are generally displayed on a settlement date basis. You have the right to instruct us to liquidate your bank deposit balance(s) or shares of any money market fund balance(s) at any time and have the proceeds of such liquidation remitted to you. Estimated Annual Income, Accrued Interest, and APY% will only be displayed for fully settled positions. Under the Bank Deposit Program, free credit balances held in an account(s) at Morgan Stanley Smith-Barney LLC are automatically deposited into an interest-bearing deposit account(s), at Morgan Stanley Bank, N.A. and/or Morgan Stanley Private Bank, National Association, each a national bank, FDIC member and an affiliate of Morgan Stanley. Under certain circumstances, deposits may be held at other FDIC insured Program Banks. For more information regarding the Bank Deposit Program and the Program Banks, go to [www.etrade.com/bdpdisclosure](http://www.etrade.com/bdpdisclosure). Cash and interest from required Pattern Day Trader minimum equity amounts are retained in Cash Balance Program.

Description	Market Value	7-Day Current Yield %	Est Ann Income	APY %
MORGAN STANLEY PRIVATE BANK NA	\$10,576.26		\$1.06	0.010
	Market Value	Percentage of Holdings	Est Ann Income	
CASH, BDP, AND MMFs	\$10,576.26	7.25%	\$1.06	

Self-Directed Brokerage Account

 PARTNERSHIP FOR CHILDREN OF CU  
C/O JAMES GRAFSTROM

## Account Detail

### STOCKS

#### COMMON STOCKS

Morgan Stanley & Co. LLC (Morgan Stanley) and Morningstar, Inc.'s equity research ratings are shown for certain securities. These ratings represent the opinions of the research provider and are not representations or guarantees of performance. The applicable research report contains more information regarding the analyst's opinions, analysis, and rating, and you should read the entire research report and not infer its contents. For ease of comparison, Morgan Stanley and Morningstar, Inc.'s equity research ratings have been normalized to a 1 (Buy), 2 (Hold), and 3 (Sell). Refer to your June or December statement for a summary guide describing the ratings. We do not take responsibility for, nor guarantee the accuracy, completeness, or timeliness of research prepared for Morningstar, Inc.

Security Description	Quantity	Share Price	Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income	Current Yield %
THOMSON REUTERS CORP (TRI)	7.000	\$185.980	\$332.01	\$1,301.86	\$969.85	\$16.66	1.28
Rating: Morgan Stanley: 2, Morningstar: 3; Next Dividend Payable 06/2025; Asset Class: Equities							

	Percentage of Holdings	Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income	Current Yield %
STOCKS	0.89%	\$332.01	\$1,301.86	\$969.85	\$16.66	1.28%

### EXCHANGE-TRADED & CLOSED-END FUNDS

Estimated Annual Income for Exchange Traded Funds, is based upon historical distributions over the preceding 12-month period, while Estimated Annual Income for Closed End Funds may be based upon either (a) the most recent dividend or (b) sum of prior 12 months (depending upon whether there is an announced fixed rate). Current Yield is calculated by dividing the total Estimated Annual Income by the current Market Value of the position, and it is for informational purposes only. Distributions may consist of income, capital gains or the returns of capital distributions. EAI is based upon information provided by an outside vendor and is not verified by us. Depending upon market conditions, Current Yield may differ materially from published yields. Investors should refer to the Fund website for the most recent yield information.

Security Description		Quantity	Share Price	Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income	Current Yield %
VANGUARD DIVIDEND APPRECIATION (VIG)	Purchases	351.000	\$191.030	\$45,350.53	\$67,051.53	\$21,701.00		
Reinvestments		23.727		3,977.75	4,532.57	554.82		
	Total	374.727		49,328.28	71,584.10	22,255.82	1,329.53	1.86

Next Dividend Payable 06/2025; Asset Class: Equities

VANGUARD LONG-TERM CORPORATE (VCLT)		545.000	74.510	54,991.61	40,607.95	(14,383.66)	2,166.38	5.33
Next Dividend Payable 05/05/25; Asset Class: FI & Pref								

	Percentage of Holdings	Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income	Current Yield %
EXCHANGE-TRADED & CLOSED-END FUNDS	76.90%	\$104,319.89	\$112,192.05	\$7,872.16	\$3,495.91	3.12%



## Account Detail

Self-Directed Brokerage Account

**PARTNERSHIP FOR CHILDREN OF CU**  
C/O JAMES GRAFSTROM

## MUTUAL FUNDS

### OPEN-END MUTUAL FUNDS

Although share price is displayed only to three decimal places, calculation of Market Value is computed using the full share price in our data base, which may carry out beyond three decimal places. "Share Price" and "Market Value" reflect information available at the time of statement production and may differ from actual month-end values due to a delay in receiving the information from an outside source. Estimated Annual Income is based upon historical distributions over the preceding 12-month period, rather than on the most recent dividend. Current Yield is an estimate for informational purposes only. It is calculated by dividing the total estimated annual income by the current market value of the position, and it is for informational purposes only. Distributions may consist of income, capital gains or the returns of capital distributions. EAI is based upon information provided by an outside vendor and is not verified by us. Depending upon market conditions, Current Yield may differ materially from published Fund yields. Investors should refer to the Fund website for the most recent yield information.

Security Description		Quantity	Share Price	Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income	Current Yield %
VANGUARD HI YLD CORP INV (VWEHX) Reinvestments	Purchases	2,988.805	\$5.410	\$17,500.00 p	\$16,169.44	\$(1,343.85)		
		1,043.904		5,757.43	5,647.52	(109.91)		
	<b>Total</b>	<b>4,032.709</b>		<b>23,257.43</b>	<b>21,816.96</b>	<b>(1,453.76)</b>	<b>1,346.92</b>	<b>6.17</b>
<i>Dividend Cash; Capital Gains Cash; Asset Class: FI &amp; Pref</i>								
	Percentage of Holdings			Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income	Current Yield %
<b>MUTUAL FUNDS</b>	<b>14.95%</b>			<b>\$23,257.43</b>	<b>\$21,816.96</b>	<b>\$(1,453.76)</b>	<b>\$1,346.92</b>	<b>6.17%</b>
	Percentage of Holdings			Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income Accrued Interest	Current Yield %
<b>TOTAL VALUE</b>	<b>100.00%</b>			<b>\$127,909.33</b>	<b>\$145,887.13</b>	<b>\$7,388.25</b>	<b>\$4,860.55</b>	<b>3.33%</b>

Unrealized Gain/(Loss) totals only reflect positions that have both cost basis and market value information available. Cash, MMF, Deposits and positions stating 'Please Provide' or 'Pending Corporate Actions' are not included.

p - One or more tax lots of this position may either be missing cost basis, or has a Pending Corporate Action event. Unrealized Gain/Loss includes only tax lots for which we have cost basis.

## ALLOCATION OF ASSETS

	Cash	Equities	Fixed Income & Preferred Securities	Alternatives	Structured Investments	Other
Cash, BDP, MMFs	\$10,576.26	—	—	—	—	—
Stocks	—	\$1,301.86	—	—	—	—
ETFs & CEFs	—	71,584.10	\$40,607.95	—	—	—
Mutual Funds	—	—	21,816.96	—	—	—
<b>TOTAL ALLOCATION OF ASSETS</b>	<b>\$10,576.26</b>	<b>\$72,885.96</b>	<b>\$62,424.91</b>	<b>—</b>	<b>—</b>	<b>—</b>



## Account Detail

Self-Directed Brokerage Account

PARTNERSHIP FOR CHILDREN OF CU  
C/O JAMES GRAFSTROM

## ACTIVITY

## CASH FLOW ACTIVITY BY DATE

Activity Date	Settlement Date	Activity Type	Description	Comments	Quantity	Price	Credits/(Debits)
4/1		Dividend	VANGUARD HI YLD CORP INV DIV PAYMENT				\$113.56
4/1		Dividend Reinvestment	VANGUARD HI YLD CORP INV	REINVESTMENT a/o 03/31/25	20.952	5.4200	(113.56)
4/3		Dividend	VANGUARD LONG-TERM CORPORATE				193.15
4/30		Interest Income	MORGAN STANLEY PRIVATE BANK NA	(Period 04/01-04/30)			0.09
NET CREDITS/(DEBITS)							\$193.24

Purchase and Sale transactions above may have received an average price execution. Details regarding the actual prices are available upon request.

## MONEY MARKET FUND (MMF) AND BANK DEPOSIT PROGRAM ACTIVITY

Activity Date	Activity Type	Description	Credits/(Debits)
4/3	Automatic Investment	BANK DEPOSIT PROGRAM	\$193.15
4/30	Automatic Investment	BANK DEPOSIT PROGRAM	0.09
NET ACTIVITY FOR PERIOD			\$193.24

## MESSAGES

## Senior Investor Helpline

For any inquiries or potential concerns, senior investors or someone acting on their behalf may contact our Firm by calling (800) 280-4534.

**President's Report**  
**NC Pre-K Planning Committee and Board of Directors Meeting**  
**Charles Morris Room**  
**Thursday, April 24, 2025**

**A. NCPC/DCDEE Updates / Legislative Updates**

**1. NCPC**

- This month's sample story is about the Pinwheel Celebration for Prevent Child Abuse Month.
- The Smart Start Conference is next week. We have a number of staff members attending as well as several presenting. Pamela Federline and Sharon Moyer are presenting "Synergy in Action: A collaborative approach to efficiency in process, reporting, and impact" (their work building our Salesforce platform across functions). Ar-Nita Davis and Vivlica Rogers are presenting "Improving Parent-Teacher Relationships: Collaborative Approach to Supporting Children" (laying the groundwork for collaborative partnerships for parental engagement). Mary Sonnenberg will be attending the Leadership Symposium on Friday morning. Board member, Dr. Tre'vone McNeill, will attend the full conference and the Leadership Symposium.
- Legislative updates are provided to Local Partnerships every other week. The update for April 17<sup>th</sup> is part of the packet along with the bill tracker and Talking Points on Head Start.

**2. DCDEE**

- Pre-contracting has been submitted for both NC Pre-K and Region 5 contracts. Additional deadlines and contract amounts are still in process.
- **NC Pre-K – After sending initial budgets out, we were notified to stop working on budgets while DCDEE reviewed allocations for budgets and contracts for FY 25-26.** Information is anticipated to be available around May 15.

**3. State Level**

- The legislature was on break last week. A number of bills are in place. The Senate has released their budget.
- Refer to the NC Center for Nonprofits April 17<sup>th</sup> Public Policy update for details of the session thus far as well as Federal updates.

**4. Federal Level**

- We continue to monitor changing policies and updates and stay in close contact with our grant funders. The NC Center for Nonprofits update also covers federal issues.
- Congress is concurrently working on annual appropriations for FY26, which determines discretionary yearly spending (e.g., CCDBG Head Start), and a reconciliation bill, which affects mandatory spending (e.g., Medicaid, CCES, and SNAP).
- President Trump's proposed budget intends to eliminate Head Start. Final action must be taken by Congress.

**5. Local Level**

- Leaders from Fayetteville and Cumberland County through the Joint City and County Liaison Committee voted unanimously to pursue to work together to ensure that residents have access to childcare. We are engaging with the group as they move forward with their work. We will be presenting on Tri-Share with Stuart Mills from Moore County at their May 19<sup>th</sup> meeting. Partners for Children & Families in Moore County is the hub for the Tri-Share Pilot for our region. The focus of the May 19<sup>th</sup> meeting is Child Care.



**B. Grant Opportunities/Updates/RFPs**

- City of Fayetteville CDBG Grant for Building Renovations – We have the design for Phase 3 and the RFP for bids for construction has been released. Bids will be opened on April 30<sup>th</sup> at 2:00 pm in the Charles Morris Conference Room. We are excited to be finally be moving forward with this project in collaboration with the City of Fayetteville funding.

**C. Staff Updates**

- Congratulations to Vianey Graham who has been promoted from Region Coach to Family Child Care Consultant. The effective date for this promotion is May 5<sup>th</sup>.
- We are accepting applications for a part-time Accounting Specialist and a Region Coach.
- Interested in or know someone who may be interested in positions at PFC? Submit a resume and letter of interest to HR at [aramos@ccpfc.org](mailto:aramos@ccpfc.org). Direct questions to HR at 910-826-3075.

**D. Events/Recognitions**

- United Way **Spirit of North Carolina Award** – Scott Embry with The United Way of Cumberland County presented this prestigious award to the Partnership during the Board meeting. In his email to us announcing the award, he talked about our exceptional leadership and our long-standing partnership with United way as a continued force for good in this community. We are honored to have received this recognition.
- **Family Forward NC Certification** – We received our certification as a family friendly employer. We are honored to have met this milestone of recognition as a family-friendly workplace.
- **2025 State of the Child Summit** – Mary Sonnenberg and a group of partners from Cumberland County attended this event in Raleigh hosted by NC Child and the North Carolina Institute of Medicine. These entities publish the biannual Child Health Report Card for North Carolina. It was a full day of presentations and participants from Cumberland County came back with resources, connections and inspiration!
- **The Library is open for business!** This month's Pinwheel Planting is just one example of events in the library. Registration for library events is at [ccpfc.org/library](http://ccpfc.org/library).
- **NC Pre-K Let's Get Enrolled** – We have launched applications for the 2025-2026 school year. Please share the URL: [LetsGetEnrolled.com](http://LetsGetEnrolled.com).
- **Staff Development Day** – May 5<sup>th</sup>. Staff will be engaged in a number of team building activities throughout the day.
- **Grilled Cheese Festival** – **Save the date for November 15, 2025.** We are excited about this new event. More details to come.
- **Little Land 2026** – **Save the date for March 14, 2026.** More details to come.

## **Special Story: Pinwheel Planting**

**From:** Mary Welch <[mwelch@ccpfc.org](mailto:mwelch@ccpfc.org)>

**Sent:** Friday, April 4, 2025 10:53 AM

**To:** Shontina Purdie <[spurdie@ccpfc.org](mailto:spurdie@ccpfc.org)>; Sylvia Paige Murphy <[smurphy@ccpfc.org](mailto:smurphy@ccpfc.org)>; Vivlica Rodgers <[vrodgers@ccpfc.org](mailto:vrodgers@ccpfc.org)>; Valerie Miller <[vmiller@ccpfc.org](mailto:vmiller@ccpfc.org)>; Sheila Jones <[sjones@ccpfc.org](mailto:sjones@ccpfc.org)>; All Staff <[allstaff@ccpfc.org](mailto:allstaff@ccpfc.org)>

**Cc:** Julanda Jett <[jjett@ccpfc.org](mailto:jjett@ccpfc.org)>; Sheila Rowe <[srowe@ccpfc.org](mailto:srowe@ccpfc.org)>; Arnita Davis <[adavis@ccpfc.org](mailto:adavis@ccpfc.org)>

**Subject:** Pinwheel Planting

THANK YOU!!!!

I want to highlight the Pinwheel Planting and kick off to April – Child Abuse Prevent Month. I found it to be engaging, the books read were appropriate and the overall event was successful. The children wanted more activities and 2 facilities chose to stay and spent additional time in the library. Considering we haven't invited children to the Partnership for this occasion in a few years and it was our first time in the new space, it was truly great to see all the participation and excitement from everyone.

### **The facilities that participated:**

Genesis Learning Academy (Center) – 14 children, 3 teachers & 2 chaperone/driver

Peggie's Child Care (FCCH) – 2 children & 1 teacher

Carla's Child Care (FCCH) – 5 children, 1 teacher & 2 parents

BMJ Heavenly Hands (FCCH) – 4 children & 2 teachers

Total: 25 children, 9 teachers/staff and 2 parents = 36 attendees (not including staff).

The books read: We Can Say No (Author: Lydia Bowers) and Up (Author: Joe Cepeda).

The pinwheels will continue to spin as a reminder that it's a community effort. You are encouraged to allow guest to pick up a pinwheel (front desk or library) and continue to plant throughout the month to show their support to the cause. The sticks are already out by the flag pole. If individuals are interested in additional pinwheels for planting they can contact the Child Advocacy Center or visit Positive Promotions website for pinwheels and other materials that support the cause.

Again, big thanks to Shontina for the story and activity, they truly enjoyed both activities.

April 17, 2025

## ***In this week's issue...***

This week's Nonprofit Policy Update opens with details about nonprofit provisions in the NC Senate's state budget, which was unveiled Monday night and received final approval this morning. We also share information about new federal actions that could impact nonprofit's government grants and contracts and about new threats to the tax-exempt status of a few large 501(c)(3)s that have DEI practices and programs. We also provide updates on several other state legislation that could affect the work of nonprofit organizations. Note that Congress and the NC General Assembly are both taking the week off next week, so we will only publish a policy update next Friday if there are significant executive or judicial developments affecting nonprofits (which is fairly likely based on recent trends).

## **NC Senate Gives Initial Approval to State Budget for FY 2025-27 with Virtually No New Funding for Nonprofits**

This morning, the NC Senate gave final approval to the state budget for FY 2025-27 ([S.257](#)). The budget, which was first released on Monday night and was approved by three Senate committees on Tuesday, includes [661 pages of appropriations](#) and [458 pages of special provisions](#). The Senate budget would spend about \$32.6 billion from the General Fund in FY 2025-26 and about \$33.3 billion in FY 2026-27. That is about \$1 billion less per year than Governor Josh Stein recommended in [his budget proposal](#) last month. Several appropriations (or lack thereof) and provisions could affect the work of charitable nonprofits, including:

- Virtually no new funding for nonprofits. The state budget for FY 2023-25 included about [\\$1.5 billion in \(mostly one-time\) directed grants](#) to more than 640 nonprofits. This Senate budget includes about \$22.7 million in new funding to nine nonprofits. It also ends \$8.8 million in recurring funding for five nonprofits.
- A provision that would require NC Innovation, a relatively new 501(c)(3) nonprofit to return the \$500 million in state funds that were appropriated to it for FY 2023-24 and FY 2024-25 and instead provide \$50 million in funds to NC Innovation, half in FY 2025-26 and half in FY 2026-27.
- A provision that would give entities – including nonprofits – in counties in western North Carolina affected by Hurricane Helene preference in a variety of state competitive grant programs.
- A provision that would enable North Carolina to add work requirements for Medicaid recipients. While the budget doesn't specify the details of these work requirements, other work requirements for federal and state benefits have included "[mandatory volunteerism](#)" provisions that can create challenges for nonprofits by requiring some people to volunteer with nonprofits – often in a way that creates new costs, liabilities, and burdens for nonprofits – to maintain their government benefits.
- \$80 million in additional funding to increase child care subsidy rates.
- Funding for a new statewide electronic payment processing system with a limit of a 2% transaction fee on electronic payments. This system could address concerns that nonprofits have expressed about the inability of some state agencies to make electronic payments on their state grants and contracts.
- An increase in the maximum weekly unemployment benefits from \$350 per week to \$400 per week, beginning in July 2025. Earlier this year, the NC House of Representatives passed a bill ([H.B. 48](#)) that would increase maximum weekly benefits to \$450 per week.

- A \$15 million reduction in need-based scholarships for students attending nonprofit private colleges and universities in North Carolina and a provision excluding students attending Duke University, Wake Forest University, and Davidson College from receiving this financial assistance.
- A provision implementing the Division of Accountability, Value, and Efficiency (DAVE) Act (a semi-clever pun since the current State Auditor is Dave Boliek) to establish a division within the State Auditor's office to identify cost-cutting measures in state government. DAVE would be similar to the recently established federal Department of Government Efficiency (DOGE). The budget provides funding to hire 45 DAVE staff members. The Senate approved the DAVE Act in separate legislation ([S.474](#)) last week.
- A provision to repeal certificate of need (CON) laws on new healthcare facilities and equipment.
- Funding for a new state position to coordinate with nonprofits providing assistance to veterans.
- A provision establishing a \$10 paper filing fee for nonprofits and businesses that don't file documents with the NC Secretary of State electronically.
- A provision cutting individual income tax rates from 3.99% to 3.49% starting in 2027 and to 2.99% starting in 2028. The provision also would enable the income tax rate to drop to 2.49%, 2.24%, and 1.99% between 2029 and 2036 if state revenue exceeds specified thresholds. The initial income tax rate cut in 2027 is expected to reduce state revenue by about \$1.14 billion in FY 2026-27, and the future tax rate cuts would likely mean an even larger reduction in state revenue in future years. The reduced state revenue could increase pressure on future lawmakers to cut state grants and contracts with nonprofits or limit or eliminate nonprofit tax exemption.
- Cuts to franchise tax rates for for-profit businesses (nonprofits are already exempt from paying franchise tax). These cuts are expected to reduce state revenue by about \$90 million per year.
- An increase in the tax rate for sports wagering from 18% to 36%, which is expected to increase state revenue by about \$53 million in FY 2025-26 and about \$80 million in FY 2026-27.

The NC House of Representatives will begin its budget process later this spring. Once the House passes its budget, which will likely include a higher level of spending than the Senate's budget, the two chambers will work together to come up with a final legislative budget to send to Governor Stein, likely sometime in June.

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## DOGE Takes Control of [Grants.gov](#) Website

This week, the federal Department of Government Efficiency (DOGE) has [taken over the Grants.gov website](#) that enables nonprofits to learn about and apply for federal grants. Some nonprofits have reported difficulties accessing the [Grants.gov](#) website since the DOGE takeover. The DOGE action is in response to an Executive Order ([EO 14222](#)) issued by President Donald Trump last month that could lead to the termination or modification of a wide range of nonprofit grants and contracts with federal government agencies. The Executive Order:

1. Requires every federal agency to "build a centralized technological system within the agency to seamlessly record every payment issued by the agency pursuant to each of the agency's covered contracts and grants, along with a brief, written justification for each payment submitted by the agency employee who approved the payment";
2. Requires federal agencies to develop processes by which relevant employees will provide written justifications prior to the approval of any payments to grantees or contractors;
3. Requires the head of every federal agency, in consultation with their DOGE team, to review every grant and contract made by the agency and, "where appropriate and consistent with applicable law, terminate or modify (including through renegotiation) such covered contracts and grants to reduce overall Federal spending or reallocate spending to promote efficiency and advance the policies of my Administration"; and

4. Requires the head of every federal agency, in consultation with their DOGE team, to review their agency's contracting policies, procedures, and personnel and then "issue guidance on signing new contracts or modifying existing contracts to promote Government efficiency and the policies of my Administration."

This week, [DOGE also reportedly tried to assign staff to a nonprofit](#) that had received federal grants, but changed course once it learned that the nonprofit was no longer receiving federal grants. The National Council of Nonprofits [issued a statement](#) today in response to DOGE's attempt to assign staff to a nonprofit, explaining: "This action by DOGE sets a dangerous precedent, leaving any recipient of federal funding — nonprofit, for-profit, and individuals alike — vulnerable to the whims of this destructive group. DOGE and The Trump Administration's professed commitment to free speech and financial efficiency falls flat when their actions selectively target and weaken groups whose missions they may oppose."

It remains possible that DOGE could seek access to other individual nonprofits with federal grants and could order the termination or modification of nonprofits' federal grants. It also remains possible that nonprofits could file litigation asking a federal court to stop the implementation of the Executive Order and/or prevent DOGE from having access to [Grants.gov](#) or individual nonprofits.

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## New Executive Order Seeks Major Changes to Federal Acquisition Regulation

On Monday, President Trump [issued an Executive Order](#) directing the Federal Acquisition Regulatory Council and the heads of federal agencies to make significant changes to the Federal Acquisition Regulation (FAR). FAR provides a wide variety of legal protections for nonprofits with federal grants, contracts, and cooperative agreements and sets forth a variety of rules that apply to nonprofits with federal funding. The Executive Order calls for revisions to FAR to ensure that it "contains only provisions that are required by statute or that are otherwise necessary to support simplicity and usability, strengthen the efficacy of the procurement system, or protect economic or national security interests." The review process would take place over the next 180 days. It is not yet clear how this Executive Order will affect parts of FAR that are applicable to nonprofits.

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## IRS Complaint Challenges Tax-Exempt Status of Three Foundations Due to DEI Practices

Earlier this month, an advocacy group filed [complaints to the Internal Revenue Service](#) alleging that three private foundations should lose their tax-exempt status under Section 501(c)(3) of the Internal Revenue Code (IRC) because of their race-based grantmaking programs. The complaint cites [Bob Jones v. United States](#), a 1983 U.S. Supreme Court ruling that held that nonprofits engaging in racial discrimination that violates public policy are not entitled to tax exemption under Section 501(c)(3) of the IRC. The complaint also notes that the Trump Administration's recent Executive Orders on DEI ([EO 14151](#) and [EO 14173](#)) establish that DEI programs and other race-based programs and initiatives are contrary to public policy. It is unclear whether the foundations may change their race-based grantmaking programs and if (or when) the IRS may take action in response to the complaints.

Separately, President Trump [posted on social media](#) on Monday that Harvard University, one of the nation's largest 501(c)(3) organizations, should lose its tax-exempt status if it does not follow federal policies prohibiting DEI practices in federal government. President Trump's threat is part of an [ongoing dispute](#) between the White House and Harvard about DEI practices and campus protests that led the Trump Administration to freezing about \$2 billion in federal grants to the university. After President Trump's social media posting, the [U.S. Treasury Department reportedly asked the IRS](#) to revoke Harvard's tax-exempt status.



The IRS complaints and President Trump's threats do not immediately jeopardize the tax-exempt status of most 501(c)(3) nonprofits, even nonprofits that have DEI programs or practices or use race-based criteria in providing services. If the IRS were to take action to revoke the tax-exempt status of the foundations, Harvard University, or other 501(c)(3) nonprofits because of their DEI practices, it is quite likely that the IRS's actions would be challenged in federal court.

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## NC House Delays Action on Two Bills Affecting Nonprofits

This week, the NC House of Representatives delayed action on two bills that, in their original forms, would have had significant implications for nonprofits receiving state funding.

1. The House State and Local Government Committee removed a bill ([H.B. 549](#)) from its agenda on Tuesday that would make a variety of "clarifying" changes regarding the powers of the NC State Auditor. Among other things, the original version of the bill, which was recommended by the State Auditor and approved by the House Judiciary 1 Committee last week, would expand the definition of "federal agency" and "state agency" under the statute governing the State Auditor to include nonprofits that receive federal or state funds, respectively. This change would make any nonprofit receiving federal or state funding (including some organizations that unknowingly receive sub-grants of federal or state grants) subject to a wide range of authority under the State Auditor to examine and access records and facilities of state agencies. If private nonprofits receiving *any* state funds are deemed state agencies, this authority would extend to these organizations, including to parts of their programs, activities, and operations that are funded exclusively through private funding. The Center has been working with legislators and the State Auditor's office on changes to the bill that would remove nonprofits from the definition of "federal agency" or "state agency," while clarifying the State Auditor's existing authority to audit state funds received by nonprofits.
2. The NC House of Representatives was scheduled to vote this Tuesday on a bill ([H.B. 171](#)) that seeks to eliminate diversity, equity, and inclusion (DEI) initiatives in state and local government in North Carolina. The bill was removed from the House calendar and has been sent back to the House Rules Committee. After a major revision to the bill two weeks ago, the legislation no longer applies to nonprofits receiving state or local funds. The original bill would have prohibited nonprofits from using state or local funds to support, fund, implement, or maintain DEI initiatives or programs and would have prohibited North Carolina nonprofits from applying for or accepting federal funds that require compliance with DEI policies, initiatives, or mandates. The original bill also would have required nonprofits with state funds to report annually to the State Auditor on their DEI compliance and would have imposed criminal and civil penalties on nonprofits that used state or local funds for DEI programs or initiatives.

The House could take up both bills later this month, but it appears likely that the most problematic provisions of both bills for nonprofits will not be included in future versions.

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## Law Students Challenge EEOC Investigations into Law Firm DEI Practices and Policies

On Tuesday, three anonymous law students [filed a lawsuit](#) in a federal court in the District of Columbia seeking to stop the U.S. Equal Employment Opportunity Commission (EEOC) from investigating the diversity, equity, and inclusion (DEI) policies of [20 major law firms](#). EEOC has expressed concerns that the firms' DEI policies and practices may violate Title VII of the Civil Rights Act of 1964 because they may demonstrate disparate treatment of some employees, prospective employees, interns, and clients based on race or sex. Last month, EEOC sent letters to the 20 firms requiring them to answer a wide range of questions about their employment practices, internship programs, leadership and staffing demographics and trends, and the DEI practices of their clients. The law students allege that EEOC does not have statutory authority to conduct the investigations

and are asking the court to order EEOC to end its investigation into these 20 law firms and to issue an injunction stopping EEOC from investigating the DEI practices of other law firms.

While the EEOC investigation of law firms doesn't directly affect nonprofits,

1. Some North Carolina nonprofits may be clients of these firms. The letters request that the law firms "fully identify all clients that have 'diversity requirements,' 'diversity preferences,' or any demographic-related requirements for matters, including but not limited to race or sex requirements for the employees staffed on their matters."
2. The letters give strong hints about the types of race-based and sex-based preferences in employment practices, internships, and provision of services that EEOC and other federal agencies believe is impermissible under Title VII and recent Executive Orders. Shortly after launching its investigations of the 20 law firms last month, EEOC published two fact sheets on its new interpretation of the ways that DEI initiatives, policies, programs, and practices may be impermissible discrimination under Title VII. [One of the fact sheets](#) provides answers to 11 common questions about the EEOC's position on DEI and Title VII discrimination, noting (among other things) that "[t]he EEOC's position is that there is no such thing as 'reverse' discrimination, there is only discrimination." The [other fact sheet](#) provides tips for how employees can identify DEI-related workplace discrimination and the steps they can take to initiate legal action against their employers. Small nonprofits should be aware that Title VII generally does not apply to organizations with fewer than 15 employees.
3. The US. Department of Justice has directed federal agencies to review DEI practices and policies of private sector employers, including nonprofits, foundations, and businesses. It is quite possible that large nonprofits and foundations may soon receive similar letters from the EEOC or other federal agencies requesting information about their race-based and sex-based policies and practices.

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## Nonprofit Sues OMB for Shutting Down Federal Spending Tracker

On Monday, a nonprofit [filed a lawsuit](#) in a federal court in the District of Columbia alleging that the Office of Management and Budget (OMB) violated a federal statute when it took down a website providing information on federal spending. The nonprofit had created "a user-friendly website known as 'OpenOMB' that displayed the apportionment information in an interactive format to help the public track and understand the government's spending activities." OMB's apportionment website and the nonprofit's OpenOMB website were the public's main sources of information on how federal funds were being spent and on DOGE activities. The nonprofit is asking the court to issue an injunction requiring OMB to re-open its website with information on federal spending.

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## NC House Committee Approves Bill to Explore Medicaid Sustainability

On Tuesday, the NC House Health Committee approved a bill ([H.B. 113](#)) that would establish a joint legislative committee to explore Medicaid sustainability in North Carolina. This could be particularly important if Congress makes changes to the federal Medicaid payment structure that reduces the federal funding states receive for Medicaid and other healthcare programs. The bill now goes to the House Rules Committee.

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## NC House Committee Approves Bill to Require Monthly Verification of Eligibility for Public Benefits

On Tuesday, the NC House Judiciary 2 Committee approved a bill ([H.B. 640](#)) that would require state agencies to verify that individuals are eligible for the Supplemental Nutrition Assistance Program, Temporary Assistance for Needy Families and Children, and Medicaid on a monthly basis. Several legislators and the NC Department of Health and Human Services expressed concern that the

proposed verification process would be burdensome for state agencies and for many individuals receiving public benefits, particularly for people experiencing homelessness. Two more House committees would need to approve the bill before the full House votes on it.

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## **FEMA Denies Request to Extend 100% Cost Sharing for Hurricane Helene Recovery**

Last Friday, the Federal Emergency Management Agency (FEMA) [sent a letter to Governor Stein](#) declining his request to extend FEMA's 100% match of state funds for Hurricane Helene recovery for an additional 90 or 180 days. FEMA's decision means that the state of North Carolina will need to use state funds for a greater share of the cost of Hurricane Helene recovery. The NC Senate did not account for these costs in the version of the state budget that it passed this week, but these additional expenses could reduce the revenue that is available to fund other state programs in the final version of the state budget.

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## **Federal Court Issues Injunction Stopping Funding Freeze of IIJA and IRA Grants**

On Tuesday, a federal judge in Rhode Island [issued an injunction](#) directing several federal agencies to resume processing and payments of a variety of already-awarded federal grants that were made pursuant to the 2021 Infrastructure Investment and Jobs Act (IIJA) and the 2022 Inflation Reduction Act (IRA). Despite multiple federal orders stopping the [Office of Management and Budget's broad federal funding freeze](#) from earlier this year, several federal agencies have frozen IIJA and IRA funding to nonprofits and to state and local governments.

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## **NC House Approves Bill to Allow for Legislative Review of Some State Regulations**

Yesterday, the NC House of Representatives approved a bill ([H.B. 402](#)) that would require the NC General Assembly to approve of any state regulations with an aggregate annual economic impact of more than \$1 million if more than 10 people submit written objections to the rule. The bill also would change the way that "aggregate annual economic impact" is calculated so that more rules would be covered. The bill now goes to the Senate for consideration.

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## **NC General Assembly to Take Spring Break Next Week**

This morning, the NC Senate unanimously approved a resolution ([H.J.R. 1007](#)) that temporarily adjourns the NC General Assembly from today through noon on Monday, April 28. The House approved the resolution unanimously yesterday. That means that the NC General Assembly won't have sessions or committee meetings next week.

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## **Join a Nonprofit Policy Conversation Next Month**

The Center is hosting a pair of [Nonprofit Policy Conversations](#) in May:

- Monday, May 5 in Fayetteville in collaboration with the Cumberland Community Foundation; and
- Monday, May 19 in Charlotte in collaboration with Foundation For The Carolinas.



At each event, the Center will provide a public policy briefing that will include the latest information about recent federal executive actions that could affect nonprofits, a preview of what nonprofits can expect from Congress this year, and highlights from the first few months of the state legislative session. We'll also have a discussion for participants to share their insights about important state and federal policy issues for 2025. [Register today!](#)

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## First Quarterly Lobbying Reports Due Next Monday (April 21)

Nonprofits that are registered as lobbyist principals (and their staff or contractors who were registered as lobbyists) must file their first quarterly reports of 2025 with the [Secretary of State Lobbying Compliance Division](#) by Monday, April 21. To help you understand the basics of state lobbying laws affecting nonprofits, check out the Center's [summary of NC lobbying laws for nonprofits](#).



*Nonprofit Policy Update* is the North Carolina Center for Nonprofits' weekly newsletter of state and federal policy issues that affect all 501(c)(3) nonprofits. Learn about the Center's [public policy agenda](#) or contact [David Heinen](#), Vice President for Public Policy and Advocacy, for more information.

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# NORTH CAROLINA

## 2024 NC DATA CARD

Child population: 2,271,482  
Percent under age six: 31.5%  
Number of live births: 121,557



Women who receive  
early prenatal care:

**71.9%**  
2022

73.8% 2021

Babies born at  
a low birthweight:

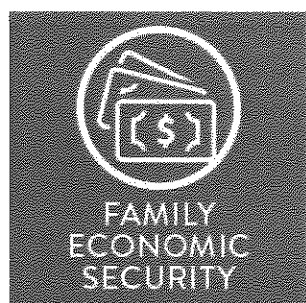
**9.4%**  
2022

9.5% 2021

Babies born  
pre-term:

**10.7%**  
2022

10.8% 2021



Children living in  
poor or low-income homes:

**41.1%**  
2022

41.7% 2021

Children in households  
that are food insecure:

**19.6%**  
2022

15.4% 2021

Median family  
income:

**\$66,186**  
2022

\$60,516 2021



Delinquency rate per  
1,000 youth ages 6-17:

**26.2**  
2022

17.5 2021

Children assessed for  
abuse or neglect per 1,000:

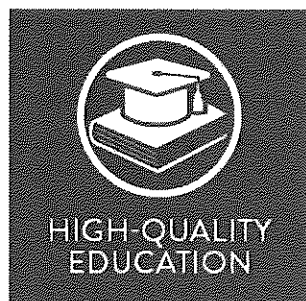
**46.8**  
2022

43.8 2021

Teen births per  
1,000 girls ages 15-17:

**9.3**  
2022

9.2 2021



3rd grade students  
scoring proficient in reading:

**47.8%**  
2022-2023

46.4% 2021-2022

High school students  
graduating on time\*:

**86.5%**  
2022-2023

86% 2021-2022

Residents with bachelor's  
degree or higher:

**33.9%**  
2022

33% 2021



Children without  
health insurance:

**4.8%**  
2022

5% 2021

Infant mortality per  
1,000 live births:

**6.8\***  
2022

6.9 2021

Child deaths per  
100,000 youth ages 0-17:

**72\***  
2022

\*Percentage is not reported if it is greater than 95% or less than 5%

For complete data notes and sources, visit [ncchild.org](http://ncchild.org)  
Contact Neil Harrington at [neil@ncchild.org](mailto:neil@ncchild.org)

NC Pathways to Grade-Level  
Reading Measures of Success.  
Learn more at:  
[buildthefoundation.org/pathways](http://buildthefoundation.org/pathways)



**NC Child**  
The Voice for North Carolina's Children

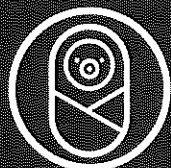
# CUMBERLAND COUNTY

## 2024 NC DATA CARD

### NORTH CAROLINA

Child population: **2,271,482**  
Percent under age six: **31.5%**  
Number of live births: **121,557**

Child population: **89,441**  
Percent under age six: **34.5%**  
Number of live births: **5282**



### A STRONG START

Women who receive  
early prenatal care:

**68.9%**

2022

74.0% 2021

Babies born at  
a low birthweight:

**10.7%**

2022

10.1% 2021

Babies born  
pre-term:

**11.4%**

2022

11.0% 2021



### FAMILY ECONOMIC SECURITY

Children living in  
poor or low-income homes:

**51.1%**

2022

51.6% 2021

Children in households  
that are food insecure:

**28.4%**

2022

23.0% 2021

Median family  
income:

**\$55,551**

2022

\$50,746 2021



### NURTURING HOMES & COMMUNITIES

Delinquency rate per  
1,000 youth ages 8-17:

**31**

2022

16.52 2021

Children assessed for  
abuse or neglect per 1,000:

**57.3**

2022

62.4 2021

Teen births per  
1,000 girls ages 15-17:

**10.2**

2022

10.2 2021



### HIGH-QUALITY EDUCATION

3rd grade students  
scoring proficient in reading:

**45.9%**

2022-2023

44.2% 2021-2022

High school students  
graduating on time\*:

**86.6%**

2022-2023

82.7% 2021-2022

Residents with bachelor's  
degree or higher:

**26.9%**

2022

25.9% 2021



### HEALTH & WELLNESS

Children without  
health insurance:

**4.4%**

2022

4.5% 2021

Infant mortality per  
1,000 live births:

**11**

2022

8.2 2021

Child deaths per  
100,000 children:

**102**

2022

75.2 2021

\*Percentage is not reported if it is greater than 95% or less than 5%

For complete data notes and sources, visit [ncchild.org](https://ncchild.org)  
Contact Neil Harrington at [neil@ncchild.org](mailto:neil@ncchild.org) with any questions.



NC Pathways to Grade-Level Reading  
Measures of Success. Learn more at:  
[buildthefoundation.org/pathways](https://buildthefoundation.org/pathways)

NC Child

## 2025 Smart Start Network Bill Tracking Report (4/18/2025)

Bill Number	Title	Synopsis	Sponsor(s)	Status
HB 542	Child Care Mental and Behavioral Services Funds	Allocates \$7.5 million, nonrecurring for each year of 2025-2027 fiscal biennium to NCPC to expand mental and behavioral health services for children, families, and staff in child care facility settings and out-of-school programs. Funds will cover health care access and support, parent education, quality child care, and Parents as Teachers, and not revert until expended.	Arp, Lambeth	<b>Appropriations</b>
SB 528	Child Care Regulatory Reforms and Flexibilities	<p>Allows 5 years of documented experience teaching in a licensed child care facility to be equivalent to the NC Early Childhood Credential.</p> <p>Amends NC General Statutes on staff-child ratio by increasing the minimum group size for children aged 0 to 24 months from 10 to 15 children and from 12 to 18 for children aged 12 to 24 months. Specifies that if a child care center is operating under voluntary enhanced requirements, the maximum group size for toddlers aged 2 to 3 years may be increased from 18 to 20 children when the child care center maintains a 1:9 staff-child ratio. Includes other staff/child requirements/changes.</p> <p>Requires the DHHS, DCDEE to coordinate with the Child Care Commission to clarify rules on multi-use child care centers.</p> <p>Also includes school-age flexibilities on space and equipment requirements, staff</p>	Burgin, Galey Corbin	<b>Passed Senate on 4/15 and sent to the House</b>

## 2025 Smart Start Network Bill Tracking Report (4/18/2025)

Bill Number	Title	Synopsis	Sponsor(s)	Status
		<p>qualifications, and school-age care during a state of emergency.</p> <p>Added an amendment on 4/15/2025 to establish a workgroup to examine streamlining regulatory requirements for physical structures of licensed child care facilities.</p>		
SB 474	DAVE Act	Creates an agency to eliminate waste and create more efficiency in state government by establishing a new Division of Accountability, Value and Efficiency within the State Auditor's Office.	Berger, Moffitt, Jarvis	Included in Senate Budget
HB 412	Child Care Regulatory Reforms	<p><i>Includes decoupling and deregulation</i></p> <p>By May 1, 2026, DHHS required to submit a plan to separate QRIS from requirements and payments for participation in state's subsidized child care program using 2026 market rate study.</p> <p>Requests a NC General Statute change to reflect a rated license shall have no impact on rate at which a child care facility is reimbursed for care. Lead teacher can plan and implement daily activities for two groups instead of one.</p> <p>Group size for staff/child ratios increased for age groups – 0 – 12 months 12 – 24 months</p>	Arp, Lambeth, Paré, Rhyne	Passed House and currently in Senate Rules and Operations

## 2025 Smart Start Network Bill Tracking Report (4/18/2025)

Bill Number	Title	Synopsis	Sponsor(s)	Status
		<p>NC Early Childhood Credential based on 5 years of work experience in a licensed facility as equivalent to a credential earned through other pathways.</p> <p>Establishes a workgroup to examine developing group liability insurance plan for all child care providers.</p> <p>Proposed legislation includes several reporting requirements.</p>		
HB 389	Child Care WorkForce Pilot Program/Funds (Child Care Academies Bill)	Establishes Child Care Workforce Academies as a 2-year pilot - implemented by NCPC in collaboration with NC Community Colleges System Office. Johnston and Wayne Smart Start Local Partnerships (LPs) will participate, and 10 additional partnerships from the 4 LPAC Regions as selected by NCPC and the NC Community College System Office.	Arp, Lambeth	<b>Passed House, in Senate Rules and Operations</b>
HB 309	Bldg Code Family Child Care Home Class	Directs residential code council and building code council to create a family child care home occupancy classification within the NC State Building Code.	Arp, Lambeth, Paré, Rhyne	<b>Passed House, in Senate Rules and Operations</b>
HB 208	Partnership for Children Information Access	This is a local bill. Limits access to identifying information of minors participating in local government programs, programs funded by NCPC, or a Smart Start Local Partnership in the designated areas outlined in the bill. Adds a county --- see SB 209 also)	Alston	House Judiciary 2 <b>Monitoring as a local bill applicable to Smart Start</b>

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Bill Number	Title	Synopsis	Sponsor(s)	Status
SB 227	Eliminating “DEI” in Public Education	Prohibits public schools from using certain concepts, as defined in legislation. Applicable to students, teachers, administrators, and other school employees to recognize equality and rights of all.	Berger, Lee, Overcash	<b>Passed Senate, In House Rules, Calendar and Operations</b>
SB209	Data Privacy for Minor	This is a local bill. Limits access to identifying information of minors participating in local government programs, programs funded by NCPC, or a Smart Start Local Partnership in the designated areas outlined in the bill. <i>(Similar to HB 209)</i>	Chitlik, Murdock	Senate Rules and Operations <b>Monitoring as a local bill applicable to Smart Start</b>
HB 171	Equality in State Agencies/Prohibition on DEI	Eliminates DEI initiatives in state and local government PCS removed criminal penalties and bill is no longer applicable to non-state entities use of state funds.	B. Jones	<b>House Rules, Calendar, and Operations</b>
SB 153	North Carolina Border Protection Act	Requires cooperation with federal immigration officials/ICE, state funds are used to benefit individuals who are legally in NC and other	Berger, Daniel, B. Newton	<b>PASSED THE SENATE</b> , currently in House Rules, Calendar and Operations
<a href="#">HB 72</a> (= <a href="#">SB 58</a> )	AG/Restrict Challenge to Presidential EOs	Limits Attorney General’s participation in litigation in advancing any litigation resulting in invalidation of executive orders issued by the US President.	House – Kidwell, Gable, Eddins, Moss  Senate – Settle, Hanig, Moffitt	House – House Rules, Calendar, and Operations  Senate <b>MADE CROSSOVER; In House Rules, Calendar, and Operations</b>

## **Core Message: Why Head Start Matters**

- Head Start is the American dream. It is more than child care and early learning. It's a lifeline for children and families in our community who face the steepest hills to climb to achieve success in school and in life.
- In our community, Head Start serves [Insert number[]]. Additionally, there are currently [Insert number] on our waitlist.
- Head Start leads families to economic self-sufficiency and helps them find a pathway to independence and success, one parent and child at a time.
- Head Start has a proven track record and long-standing reputation of sixty years of results, thanks to bipartisan support from every U.S. President — helping children succeed regardless of income or zip code.
- Communities nationwide would lose a vital foundation of their child and family support systems without Head Start.
- A loss of Head Start would mean an end to early learning, meals, vision, hearing, and developmental screenings, and dental care for nearly 800,000 of our nation's most at-risk children. Here in [Insert geographic area], that would be [Insert number].
- Head Start is the only means for child care, especially in rural areas.

## **Longer Talking Points:**

### **Impact on Children**

- If we want to build a healthier, freer, and more fair America, we have to start by giving every child a real shot regardless of circumstances at birth, “a Head Start” in life. That is why programs like Head Start matter.
- More than [Insert number] local children will lose access to early learning, nutrition, health, dental, vision, and other developmental screenings if our Head Start center loses funding and is forced to shut down.
- Head Start serves eligible families, families that often don't have other means for childcare, especially for infants and toddlers.
- Head Start is focused on protecting and nurturing children early on. It ensures that children enter kindergarten ready to learn. Without it, many will fall behind before they even begin.



- Head Start has been linked to long-term benefits such as better health, increased high school graduation rates, and higher employment. A loss of Head Start would mean a loss of academic and cognitive gains.

### **Impact on Parents**

- Head Start programs are locally operated in partnership with parents and community members, which fits with a community-focused approach to solving problems. Without Head Start, a community-led strategy would be lost.
- Head Start actively involves parents, often helping families gain access to jobs, healthcare, and housing, which has multigenerational impacts.
- Many expectant moms rely on Head Start, especially in rural areas, where maternity wards don't exist.

### **Impact on Working Families**

- For many parents, Head Start is the only affordable childcare option allowing them to work or finish school.
- Losing Head Start would mean lost jobs - not just for teachers and staff - but also for working families who rely on this support system.

### **Community & Economic Impact**

- If Head Start centers were to close, it would affect more than just children. It would weaken our entire local economy. All Head Start dollars go back into the community - through wages, supplies, and services needed by the program
- A loss of Head Start would harm local businesses as small businesses would lose employees quickly. Many Head Start programs support specific local businesses such as factories, restaurants, hotels, etc. Massive employee loss would be dangerous for those businesses.
- Every dollar invested in Head Start returns \$7-\$10 in long-term benefits through better education, health, and employment outcomes. [Inset local data]

**Partnership for Children of Cumberland County, Inc.**  
**DSP Fiscal, Contractual and Programmatic Monitoring Status Report**  
*Fiscal Year 2024-2025*  
Updated 05-15-2025

	Direct Service Provider	Fiscal/Contracts Status	Resolution	To Be Completed By	Status for Fiscal Year 2024-2025	Programmatic Status	Resolution	To Be Completed By
1	<b>Cumberland County Health Department</b> <i>Child Care Health Consultant [CCHC]</i>	<ul style="list-style-type: none"><li>Fiscal Monitoring [includes Contracts]</li></ul> <b>Completed</b>	<i>Monitoring Completed.</i> <i>No Issues Noted.</i>	K. Wilson	Fiscal Monitoring Site Visit: <i>March 19, 2025</i>	Programmatic Monitoring: Site Visit – February 3, 2025	<i>Monitoring Completed.</i> <i>No Issues Noted.</i>	P. Federline
2	<b>Fayetteville Technical Community College</b> <i>Child Care Scholarships</i> <i>**Modified SOS</i>	<ul style="list-style-type: none"><li>Fiscal Monitoring [includes Contracts]</li></ul> <b>Draft Report Issued - May 15, 2025</b>	<i>Monitoring Completed.</i> <i>No Issues Noted.</i>	K. Wilson	Fiscal Monitoring Site Visit: <i>March 20, 2025</i>	Programmatic Monitoring: Site Visit – February 4, 2025	<i>Monitoring Completed.</i> <i>No Issues Noted.</i>	P. Federline
3	<b>Fayetteville Technical Community College</b> <i>Child Care Scholarships</i> <i>Administrative Support</i> <i>**Modified SOS</i>	<ul style="list-style-type: none"><li>Fiscal Monitoring [includes Contracts]</li></ul> <b>Draft Report Issued – May 15, 2025</b>	<i>Monitoring Completed.</i> <i>No Issues Noted.</i>	K. Wilson	Fiscal Monitoring Site Visit: <i>March 20, 2025</i>	Programmatic Monitoring: Site Visit – February 4, 2025	<i>Monitoring not required.</i>	P. Federline

NOTE: SOS = System of Support Program

*\*\**We’re recommending keeping FTCC under Modified SOS for Fiscal Year 2024-2025, in which FTCC will receive additional months of Fiscal Monitoring. FTCC will not be required to furnish back-up documents with each FSR.

## Cumberland County Formal Site Visit (FSV) Report Status

	Program Name	Status/Notes	Site Visit Date / Time (10:00 a.m. - 1:00 p.m.)	DocuSign Executed by M. Sonnenberg	Emailed Fully- Executed Copy
1	<i>CCR&amp;R (Consumer Education and Referral)</i>	System of Support: Continued transition support	02/17/25 9:00 a.m.	4/2/2025	4/2/2025
2	<i>CCR&amp;R (Provider Services)</i>		02/18/25 9:00 a.m.	4/2/2025	4/2/2025
3	<i>Child Care Health Consultant</i>	System of Support: Continued data support	03/04/25 9:00 a.m.	3/28/2025	3/28/2025
4	<i>Community Engagement and Development (CED)</i>	Support: Updating metrics; PMM development	2/4/2025 10:00 am	3/18/2025	3/19/2025
4	<i>DSS Child Care Subsidy</i>	<b>No Formal Site Visit Required</b>			
5	<i>Family Connects</i>		4/5/2025 11:00 am	Pending 5/15/2025	Pending
6	<i>Kaleidoscope Play and Learn (KPL)</i>	System of Support: Change in supervising staff; PMM / data and reports	1/29/2025 11:00 am	Pending 5/15/2025	Pending
7	<i>Lending Library</i>	System of Support: Reopening with new supervision; need to manage report requirements; PMM development	1/22/2025 11:00 am	Pending 5/15/2025	Pending
8	<i>Parents for Higher Education (PFHE) Subsidy</i>	System of Support: PMM / data and SSRS support	2/4/25 9:00 a.m.	3/11/2025	3/12/2025
9	<b>WAGE\$</b>	<b>No Formal Site Visit Required</b>			