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 ccpfc.org

Finance Committee Meeting Agenda
Quorum = 3 (50%) (Total Committee Members = 6)
 Thursday, January 15, 2026
 1:00 pm – 3:00 pm
HYBRID (Multi-Purpose Conference Room and Zoom)

	Topic	Presenter
I.	Call to Order & Chair Comments^Δ	
	A. Welcome B. Volunteer Forms (https://ccpfc.tfaforms.net/5170631) C. Board Donations https://ccpfc.org/donate/	Betty Smith Betty Smith Mary Sonnenberg
II.	Action Items*	
	A. October 16, 2025 Minutes B. Bi-Annual Investment Review C. Updated FY 25-26 Partnership Umbrella Budget (PUB)	Betty Smith Charles Morris Mary Sonnenberg
III.	Discussion^Δ	
	A. Region 5, Healthy Social Behaviors (HSB) and Birth to Three Quality Initiative (B3QI) Grants Update B. Completed FY 24-25 Audit C. June 30, 2025 Form 990 Status D. NCPC Monitoring Update E. Building Construction 1. Phase III – Update 2. Building Sustainability Workgroup	Mary Sonnenberg Mary Sonnenberg Mary Sonnenberg Mary Sonnenberg Mary Sonnenberg
IV.	Accounting Reports	
	A. Financial Reports: December 2025 ^Δ 1. Smart Start 2. NC Pre-Kindergarten 3. Southwestern Child Development Commission (SWCDC) – Region 5 4. All Funding Sources 5. Unrestricted Revenues 6. Cash and In-Kind Report B. December 2025 Morgan Stanley Statement ^Δ	Karen Staab / Betty Smith Carole Mangum Carole Mangum Michelle Downey Mary Sonnenberg
V.	President’s Report^Δ	Mary Sonnenberg
VI.	Contract Management Reporting^Δ	
	A. Monitoring Status Timelines 1. Smart Start Fiscal Report 2. Smart Start Program Report 3. SWCDC Region 5 Report	Karen Staab Pamela Federline Carole Mangum

PFC is a 501(c)(3) non-profit organization supported by public and private funds through Smart Start, NC Pre-K, tax-deductible donations, and grants.



VII. Upcoming Meetings / Holidays / Closures		
MEETING	MEETING DATE	MEETING TIME
<i>Executive</i>	<i>January 29, 2026</i>	<i>9:00 am – 11:00 am</i>
Planning & Evaluation	February 3, 2026	1:00 pm – 3:00 pm
Family Connects	February 3, 2026	3:00 pm – 4:00 pm
CCR&R	February 12, 2026	9:00 am – 11:00 am
Facility & Tenant	February 16, 2026	11:30 am – 1:00 pm
Human Resource	February 17, 2026	12:30 pm – 2:00 pm
<i>Board of Directors (& NC Pre-K Planning)</i>	<i>February 26, 2026</i>	<i>12:00 pm – 2:00 pm</i>
Community Engagement & Development (CED)	March 5, 2026	8:30 am – 10:30 am
Board Development	March 11, 2026	9:00 am – 10:30 am
<i>Finance</i>	<i>March 19, 2026</i>	<i>1:00 pm – 3:00 pm</i>
EVENTS	DATE	LOCATION
PFC Little Land	Saturday, March 14, 2026	Expo Center
Grilled Cheese Festival	Saturday, November 7, 2026	Dirtbag Ales
HOLIDAY/CLOSURES	DATE CLOSED	
Martin Luther King Jr. Day	Monday, January 19, 2026	
Good Friday	Friday, April 3, 2026	
Optional Mental Health Day	Monday, April 6, 2026	
Memorial Day	Monday, May 25, 2026	
Juneteenth	Friday, June 19, 2026	
VIII. Adjourn[^]		
* Needs Action [^] Information Only ! Possible Conflict of Interest (Recusals) ^e Electronic Copy (Hard copies are available Upon request) ^D Document Included in Packet		



Partnership for Children of Cumberland County, Inc.
Virtual Finance Committee Meeting Minutes
October 16, 2025 (1:04 pm to 2:07 pm)
Be the Driving Force



MEMBERS PRESENT: Amy Cannon, Dr. Meredith Gronski, Mark Rice and Betty Smith
MEMBERS ABSENT: Brenda Jackson, Dr. Tre’vone McNeill and Taylor Mobley
NON-VOTING ATTENDEES: Dottie Adams, Michelle Downey, Belinda Gainey, Marie Lilly and Karen Staab

AGENDA ITEM	DISCUSSION & RECOMMENDATION	ACTION	FOLLOW-UP
I. Call to Order & Chair Comments A. Welcome B. Volunteer Forms (https://ccpfc.tfaforms.net/5170631) C. Board Donations https://ccpfc.org/donate/ D. FY 25/26 1. Required Documentation Per Policy https://ccpfc.tfaforms.net/5136195	<p>The scheduled hybrid meeting of the Finance Committee was held on Thursday, October 16, 2025, and began at 1:04 pm pursuant to prior email notice to each committee member. Betty Smith, 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.</p> <p>A. Betty Smith welcomed everyone to the meeting. B. Committee members who reviewed the committee packet prior to the meeting were asked to complete the online volunteer form. C. Betty informed the committee that donations can be given online. In Mary Sonnenberg’s absence, Belinda Gainey asked committee members who serve on the PFC Board to provide their annual board donation; committee members can give as well. Betty informed the committee of Cumberland Community Foundation Giving Tuesday Campaign from November 24-December 2, 2025. Marie Lilly let the committee know that the campaign is a great opportunity for board, committee members and the community at large to participate in because the money will be amplified. Betty let the committee know that the Barnes & Noble Book Drive benefiting PFC November 1-December 15, 2025. Each event will be promoted on social media. D.1. All board and committee members are required to complete their required documents annually. These are required per policy.</p>	<p>Called to Order</p> <p>None None</p> <p>None</p> <p>None</p>	<p>None</p> <p>None None</p> <p>None</p> <p>None</p>
II. Action Items* A. August 14, 2025 Minutes B. Contracts Policies & Guidelines 1. Deletion of Chapters a. Chapter 6: Financial Status Reports: LP b. Chapter 7: Financial Status Reports: DSP	<p>A. The minutes for the August 14, 2025 scheduled meeting were previously emailed and reviewed by the committee members. Dr. Meredith Gronski moved to accept the minutes 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. B.1. Michelle Downey provided a brief overview of the Contracts Policies and Guidelines. Michelle informed the committee that Chapter 6, Chapter 7, Chapter 12-1 and Chapter 12-2 are being</p>	<p>Motion Carried</p>	<p>None</p>

Partnership for Children of Cumberland County, Inc.
Partnership Umbrella Budget [PUB] for Major Funding Sources
FY 25/26 Projection - UPDATED
FY2526 - 01.29.2026

Updated on 01-08-2026 [to agree to the Smart Start APPROVED CBS with an effective date of 12-31-2025 and to other applicable grants] Reimbursable grants are reflected as total revenue, total expenditures and \$0 cash.

added the \$214,209 FY24-25 reverted funds to CCR&R and to DPIL

Budgets for Select Funding Sources and Programs/Activities (Does not include: prior-year non-reimbursable grant reversions, Sales Tax Reimbursement or Expense and Forfeited Flexible Spending Accounts.)	Smart Start (Allocation is 100%) Budgets Effective 07/01/2025 includes RECURRING SS funds of \$259,431	Smart Start Additional Amounts FROM REVERTED FUNDS [max amount of \$214,209] Effective 12/31/2025	Multi-Accounting & Contracting [MAC]	Unrestricted State Revenues (Reserve Accts)	NC Pre-K Direct Payments to Providers STATE FUNDS [need to determine who these funds belong to]	NC Pre-K Direct Payments to Providers STATE FUNDS	DECREASE OF \$222,620 NC Pre-K Lottery Funds Direct Payments to Providers STATE FUNDS
Fund Code	159 & 160	160	201	208	206	206	210
Contract Period	07/25-06/26	07/25-06/26	07/25-06/26	N/A	07/22-06/23	07/25-06/26	07/25-06/26
EXPENDITURES							
(1) SS - State Level Contracts [DSS] Subsidy TANF	2,531,000						
(2) SS - State Level Contracts [DSS] Subsidy Support	176,000						
(3) SS - State Level Contracts [WAGE\$]	565,000						
(4) SS - Direct Service Provider - FTCC Scholarships [TANF]	318,000						
(5) SS - Direct Service Provider - FTCC Scholarships Support	58,885						
(6) SS - Direct Service Provider - CC Health Department	199,340						
(7) SS - Direct Service Provider - United Way of Cumberland County	10,000	20,000					
(8) CCR&R-Core Services	805,785	194,209		50,000			
(9) CCR&R - Lending Library	76,600						
(10) CCR&R - Kaleidoscope	42,000						
(11) CCR&R-NC Pre-K Grant Payments to Providers					56,437	1,166,121	4,357,427
(12) CCR&R-NC Pre-K Qual. Maint./Support & Coordination							
(13) CCR&R-NC Pre K Direct Administrative Support							
(14) Program Monitoring & Evaluation	387,800						
(15) Community Engagement & Resource Development [includes Family Resource Center]	589,100						
(16) SS Family Connects	647,357						
(17) Family Connects Grants [Various grants]							
(18) Information Technology							
Subtotal for Services	6,406,867	214,209	-	50,000	56,437	1,166,121	4,357,427
(19) Administrative Operations	425,611		106,957	12,000			
(20) PFC Staff Events, Training and write-offs [from Funds 501, 515, 518, 820 etc.]							
Subtotal for Administration	425,611	-	106,957	12,000	-	-	-
(21) First Bank Loan Payment Principal and Interest [\$7,954 X 12 months] \$47,724 from PNC MM Funds and \$55,678 from Lumbee CD #6				95,449			
(22) Construction Costs [Fleming \$14,999 balance]							
(23) Construction Costs [Tropic Breeze \$387,500 total contract; Stogner Architecture for payroll certifications \$15,000 total contract] plus other cont							
(24) First Bank draw downs for construction pay aps - Tropic Breeze [\$184,492]							
Subtotal for Construction, Loan Payments, etc.	-	-	-	95,449	-	-	-
Total Projected Expenditures	6,832,478	214,209	106,957	157,449	56,437	1,166,121	4,357,427
Notes: (1)							
REVENUES AND CASH							
PROJECTED FY 25/26 - Revenues/Receipts	6,832,478	214,209	106,957	-	-	1,166,121	4,357,427
ACTUAL Carryover from FY 24/25 - Cash Balance	-	-	-	491,129	56,437	-	-
Subtotal	6,832,478	214,209	106,957	491,129	56,437	1,166,121	4,357,427
PROJECTED FY25/26 Expenditures	6,832,478	214,209	106,957	157,449	56,437	1,166,121	4,357,427
Projected Cash Balance at Yearend	-	-	-	333,680	-	-	-

Partnership for Children of Cumberland County, Inc.
Partnership Umbrella Budget [PUB] for Major Funding Sources
FY 25/26 Projection - UPDATED
FY2526 - 01.29.2026

Updated on 01-08-2026 [to agree to the Smart Start APPROVED CBS with an effective date of 12-31-2025 and to other applicable grants] Reimbursable grants are reflected as total revenue, total expenditures and \$0 cash.				added the \$166,134 NCPK increase to program and admin support	did not add any of the NCPK increase to this federal allocation	trued up this budget due to no staff as of 12-31-2025
Budgets for Select Funding Sources and Programs/Activities (Does not include: prior-year non-reimbursable grant reversions, Sales Tax Reimbursement or Expense and Forfeited Flexible Spending Accounts.)	DECREASE OF \$17,113 at 07-01-2025 NC Pre-K Administrative Funds (Regular) STATE FUNDS	DECREASE OF \$17,113 at 07-01-2025 and an INCREASE OF \$166,134 on 01-02-2026 NC Pre-K Administrative Funds (Regular) STATE FUNDS	NC Pre-K Direct Payments to Providers FEDERAL FUNDS	DID NOT APPLY ANY DECREASE and DID NOT APPLY ANY INCREASE TO THIS FUND NC Pre-K Administrative Funds (CCDF) FEDERAL FUNDS	INCLUDES 15% Indirect de minimis rate and \$82,319 of prior year unspent funds - SWCDC Region 5 DCDEE Grant Core FEDERAL FUNDS	REDUCED TO 40% FOR 6 MONTHS; INCLUDES 15% Indirect de minimis rate and \$11,600 of prior year unspent funds - SWCDC Region 5 DCDEE Grant Special Projects - Birth to Three FEDERAL FUNDS
Fund Code	211	211	319	328	307	312
Contract Period	07/25-06/26	07/25-06/26 ??	07/25-06/26	07/25-06/26	07/25-06/26	08/01/25 - 01/31/26
EXPENDITURES						
(1) SS - State Level Contracts [DSS] Subsidy TANF						
(2) SS - State Level Contracts [DSS] Subsidy Support						
(3) SS - State Level Contracts [WAGE\$]						
(4) SS - Direct Service Provider - FTCC Scholarships [TANF]						
(5) SS - Direct Service Provider - FTCC Scholarships Support						
(6) SS - Direct Service Provider - CC Health Department						
(7) SS - Direct Service Provider - United Way of Cumberland C						
(8) CCR&R-Core Services					415,379	58,633
(9) CCR&R - Lending Library						
(10) CCR&R - Kaleidoscope						
(11) CCR&R-NC Pre-K Grant Payments to Providers	-		3,408,422			
(12) CCR&R-NC Pre-K Qual. Maint./Support & Coordination	316,493	-		174,963		
(13) CCR&R-NC Pre K Direct Administrative Support	91,067	-				
(14) Program Monitoring & Evaluation						
(15) Community Engagement & Resource Development [includes Family Resource Center]						
(16) SS Family Connects						
(17) Family Connects Grants [Various grants]						
(18) Information Technology						
Subtotal for Services	407,560	-	3,408,422	174,963	415,379	58,633
(19) Administrative Operations	99,880	166,134			62,307	8,750
(20) PFC Staff Events, Training and write-offs [from Funds 501, 515, 518, 820 etc.]						
Subtotal for Administration	99,880	166,134	-	-	62,307	8,750
(21) First Bank Loan Payment Principal and Interest [\$7,954 X 12 months] \$47,724 from PNC MM Funds and \$55,678 from Lumbee CD #6						
(22) Construction Costs [Fleming \$14,999 balance]						
(23) Construction Costs [Tropic Breeze \$387,500 total contract; Stogner Architecture for payroll certifications \$15,000 total contract] plus other cont						
(24) First Bank draw downs for construction pay aps - Tropic Breeze [\$184,492]						
Subtotal for Construction, Loan Payments, etc.	-	-	-	-	-	-
Total Projected Expenditures	507,440	166,134	3,408,422	174,963	477,686	67,383
REVENUES AND CASH						
PROJECTED FY 25/26 - Revenues/Receipts	507,440	166,134	3,408,422	174,963	477,686	67,383
ACTUAL Carryover from FY 24/25 - Cash Balance	-	-	-	-	-	-
Subtotal	507,440	166,134	3,408,422	174,963	477,686	67,383
PROJECTED FY25/26 Expenditures	507,440	166,134	3,408,422	174,963	477,686	67,383
Projected Cash Balance at Yearend	-	-	-	-	0	-

Partnership for Children of Cumberland County, Inc.
Partnership Umbrella Budget [PUB] for Major Funding Sources
FY 25/26 Projection - UPDATED
FY2526 - 01.29.2026

Updated on 01-08-2026 [to agree to the Smart Start APPROVED CBS with an effective date of 12-31-2025 and to other applicable grants] Reimbursable grants are reflected as total revenue, total expenditures and \$0 cash.		reduced this budget due to no staff as of 12-31-2025					increased revenues for projected amount	added this new funding from a previous grantor
Budgets for Select Funding Sources and Programs/Activities (Does not include: prior-year non-reimbursable grant reversions, Sales Tax Reimbursement or Expense and Forfeited Flexible Spending Accounts.)		REDUCED TO 32% FOR 6 MONTHS; INCLUDES 15% Indirect de minimis rate and \$9,000 +\$12,852 [don't need \$4,595]of prior year unspent funds - SWCDC Region 5 DCDEE Grant Special Projects - Healthy Social Behaviors FEDERAL FUNDS	City of Fayetteville American Rescue Protection Act (ARPA) - FEDERAL FUNDS - REVENUE REPLACEMENT	City of Fayetteville Community Development Block Grant (CDBG) - for Capital Improvements Phase 3 FEDERAL FUNDS	County of Cumberland Outside Agency Funding - LOCAL GOVERNMENT FUNDS for Family Connects paid to 4Cs; Requested \$300,000 [\$270,000 direct plus \$30,000 Admin]	Donations	Vending Machines	The Cannon Foundation, Inc. PFC's Building Construction Project Phase III Grant
Fund Code	313	333	334	402	501	515	547	
Contract Period	07/01/25 - 12/31/25	12/01/24 - 12/31/26	06/15/23 - 06/30/26	07/25-06/26	N/A	N/A	12/09/2025 - until spent	
EXPENDITURES								
(1)	SS - State Level Contracts [DSS] Subsidy TANF							
(2)	SS - State Level Contracts [DSS] Subsidy Support							
(3)	SS - State Level Contracts [WAGE\$]							
(4)	SS - Direct Service Provider - FTCC Scholarships [TANF]							
(5)	SS - Direct Service Provider - FTCC Scholarships Support							
(6)	SS - Direct Service Provider - CC Health Department							
(7)	SS - Direct Service Provider - United Way of Cumberland C							
(8)	CCR&R-Core Services	66,463	78,037		-			
(9)	CCR&R - Lending Library							
(10)	CCR&R - Kaleidoscope							
(11)	CCR&R-NC Pre-K Grant Payments to Providers							
(12)	CCR&R-NC Pre-K Qual. Maint./Support & Coordination				-			
(13)	CCR&R-NC Pre K Direct Administrative Support				-			
(14)	Program Monitoring & Evaluation							
(15)	Community Engagement & Resource Development [includes Family Resource Center]			-	-			
(16)	SS Family Connects							
(17)	Family Connects Grants [Various grants]		235,250		270,000			
(18)	Information Technology				-			
	Subtotal for Services	66,463	313,287	-	270,000	-	-	-
(19)	Administrative Operations	9,969	27,908		30,000			
(20)	PFC Staff Events, Training and write-offs [from Funds 501, 515, 518, 820 etc.]					5,000	500	
	Subtotal for Administration	9,969	27,908	-	30,000	5,000	500	-
(21)	First Bank Loan Payment Principal and Interest [\$7,954 X 12 months] \$47,724 from PNC MM Funds and \$55,678 from Lumbee CD #6							
(22)	Construction Costs [Fleming \$14,999 balance]			14,999				
(23)	Construction Costs [Tropic Breeze \$387,500 total contract; Stogner Architecture for payroll certifications \$15,000 total contract] plus other cont			200,001				100,000
(24)	First Bank draw downs for construction pay aps - Tropic Breeze [\$184,492]							
	Subtotal for Construction, Loan Payments, etc.	-	-	215,000	-	-	-	100,000
	Total Projected Expenditures	76,432	341,195	215,000	300,000	5,000	500	100,000
REVENUES AND CASH								
	PROJECTED FY 25/26 - Revenues/Receipts	76,432	341,195	215,000	300,000	23,000	1,000	100,000
	ACTUAL Carryover from FY 24/25 - Cash Balance	-	-	-	-	155,704	217	-
	Subtotal	76,432	341,195	215,000	300,000	178,704	1,217	100,000
	PROJECTED FY25/26 Expenditures	76,432	341,195	215,000	300,000	5,000	500	100,000
	Projected Cash Balance at Yearend	(0)	-	-	-	173,704	717	-

Partnership for Children of Cumberland County, Inc.
Partnership Umbrella Budget [PUB] for Major Funding Sources
FY 25/26 Projection - UPDATED
FY2526 - 01.29.2026

Updated on 01-08-2026 [to agree to the Smart Start APPROVED CBS with an effective date of 12-31-2025 and to other applicable grants] Reimbursable grants are reflected as total revenue, total expenditures and \$0 cash.				removed the \$58,000 projected expenditures due to the increased Admin funds from NCPK to cover these expenditures	increased the expenditures for the projected need through June 30th	decreased the revenue and expenditures due to two of the three grants are only for 6 months each	increased the expenditures due to unknown construction expenses
Budgets for Select Funding Sources and Programs/Activities (Does not include: prior-year non-reimbursable grant reversions, Sales Tax Reimbursement or Expense and Forfeited Flexible Spending Accounts.)	Endowment Fund - Permanently Restricted	Program Income - Smart Start Allowable	PFC RC II Rental Income	PFC RC II Rental Income - Admin Support	Misc. Unrestricted Revenue [Receipts from 2% Cashback - Mastercard]	Region 5 - Project Income	Insurance Proceeds for damage to the FRC building caused by a vehicle [\$95,883] from damaged 2012 Ford Fusion [\$5,881]
Fund Code	599	801	802	812	805	807	808
Contract Period	N/A	N/A	N/A	N/A	N/A	07/25-06/26	N/A
EXPENDITURES							
(1) SS - State Level Contracts [DSS] Subsidy TANF							
(2) SS - State Level Contracts [DSS] Subsidy Support							
(3) SS - State Level Contracts [WAGE\$]							
(4) SS - Direct Service Provider - FTCC Scholarships [TANF]							
(5) SS - Direct Service Provider - FTCC Scholarships Support							
(6) SS - Direct Service Provider - CC Health Department							
(7) SS - Direct Service Provider - United Way of Cumberland C							
(8) CCR&R-Core Services						2,000	
(9) CCR&R - Lending Library							
(10) CCR&R - Kaleidoscope							
(11) CCR&R-NC Pre-K Grant Payments to Providers							
(12) CCR&R-NC Pre-K Qual. Maint./Support & Coordination							
(13) CCR&R-NC Pre K Direct Administrative Support							4,411
(14) Program Monitoring & Evaluation							
(15) Community Engagement & Resource Development [includes Family Resource Center]		68,000	110,000				
(16) SS Family Connects		-					
(17) Family Connects Grants [Various grants]		-					
(18) Information Technology							
Subtotal for Services	-	68,000	110,000	-	-	2,000	4,411
(19) Administrative Operations					-		
(20) PFC Staff Events, Training and write-offs [from Funds 501, 515, 518, 820 etc.]					4,000		
Subtotal for Administration	-	-	-	-	4,000	-	-
(21) First Bank Loan Payment Principal and Interest [\$7,954 X 12 months] \$47,724 from PNC MM Funds and \$55,678 from Lumbee CD #6							
(22) Construction Costs [Fleming \$14,999 balance]							
(23) Construction Costs [Tropic Breeze \$387,500 total contract; Stogner Architecture for payroll certifications \$15,000 total contract] plus other cont							11,266
(24) First Bank draw downs for construction pay aps - Tropic Breeze [\$184,492]							
Subtotal for Construction, Loan Payments, etc.	-	-	-	-	-	-	11,266
Total Projected Expenditures	-	68,000	110,000	-	4,000	2,000	15,677
(6) (6)							
REVENUES AND CASH							
PROJECTED FY 25/26 - Revenues/Receipts	-	68,000	182,700	57,000	7,000	2,000	5,881
ACTUAL Carryover from FY 24/25 - Cash Balance	31,384	69,101	(103,016)	99,583	16,920	-	9,796
Subtotal	31,384	137,101	79,684	156,583	23,920	2,000	15,677
PROJECTED FY25/26 Expenditures	-	68,000	110,000	-	4,000	2,000	15,677
Projected Cash Balance at Yearend	31,384	69,101	(30,316)	156,583	19,920	-	-

Partnership for Children of Cumberland County, Inc.
Partnership Umbrella Budget [PUB] for Major Funding Sources
FY 25/26 Projection - UPDATED
FY2526 - 01.29.2026

Updated on 01-08-2026 [to agree to the Smart Start APPROVED CBS with an effective date of 12-31-2025 and to other applicable grants] Reimbursable grants are reflected as total revenue, total expenditures and \$0 cash.			decreased the revenue and expenditures to actual fundraising	increased receipts and expenditures for the \$100,000 check from the construction loan	increased the revenue to the anticipated annual projection	decreased the revenue and the expenditures to the anticipated annual projections	
Budgets for Select Funding Sources and Programs/Activities (Does not include: prior-year non-reimbursable grant reversions, Sales Tax Reimbursement or Expense and Forfeited Flexible Spending Accounts.)		Hoke County PFC Evaluation Services Contract	Annual Fundraiser Fund	PFC FRC - Capital Projects - CONSTRUCTION LOAN TRANSACTIONS	Interest Income - Non SS Related	Information Technology - Outside Orgs.	Total
Fund Code	815	820	825	899	992-996		
Contract Period	N/A	N/A	N/A	NOT IN OPERATING CASH	N/A		
EXPENDITURES							
(1)	SS - State Level Contracts [DSS] Subsidy TANF						2,531,000
(2)	SS - State Level Contracts [DSS] Subsidy Support						176,000
(3)	SS - State Level Contracts [WAGE\$]						565,000
(4)	SS - Direct Service Provider - FTCC Scholarships [TANF]						318,000
(5)	SS - Direct Service Provider - FTCC Scholarships Support						58,885
(6)	SS - Direct Service Provider - CC Health Department						199,340
(7)	SS - Direct Service Provider - United Way of Cumberland C						30,000
(8)	CCR&R-Core Services						1,670,506
(9)	CCR&R - Lending Library						76,600
(10)	CCR&R - Kaleidoscope						42,000
(11)	CCR&R-NC Pre-K Grant Payments to Providers						8,988,407
(12)	CCR&R-NC Pre-K Qual. Maint./Support & Coordination						491,456
(13)	CCR&R-NC Pre K Direct Administrative Support						95,478
(14)	Program Monitoring & Evaluation	5,000					392,800
(15)	Community Engagement & Resource Development [includes Family Resource Center]		12,180	-			779,280
(16)	SS Family Connects						647,357
(17)	Family Connects Grants [Various grants]						505,250
(18)	Information Technology					130,900	130,900
	Subtotal for Services	5,000	12,180	-	-	130,900	17,698,259
(19)	Administrative Operations						949,516
(20)	PFC Staff Events, Training and write-offs [from Funds 501, 515, 518, 820 etc.]						9,500
	Subtotal for Administration	-	-	-	-	-	959,016
(21)	First Bank Loan Payment Principal and Interest [\$7,954 X 12 months] \$47,724 from PNC MM Funds and \$55,678 from Lumbee CD #6						95,449
(22)	Construction Costs [Fleming \$14,999 balance]						14,999
(23)	Construction Costs [Tropic Breeze \$387,500 total contract; Stogner Architecture for payroll certifications \$15,000 total contract] plus other cont			103,007			414,274
(24)	First Bank draw downs for construction pay aps - Tropic Breeze [\$184,492]			-			0
	Subtotal for Construction, Loan Payments, etc.	-	-	103,007	-	-	524,722
	Total Projected Expenditures	5,000	12,180	103,007	-	130,900	19,181,997
				(5)			
REVENUES AND CASH							
	PROJECTED FY 25/26 - Revenues/Receipts	24,016	10,304	100,000	9,357	91,000	19,093,105
	ACTUAL Carryover from FY 24/25 - Cash Balance	27,192	55,057	3,007	6,073	68,334	986,918
	Subtotal	51,208	65,361	103,007	15,430	159,334	20,080,023
	PROJECTED FY25/26 Expenditures	5,000	12,180	103,007	-	130,900	19,181,997
	Projected Cash Balance at Yearend	46,208	53,181	-	15,430	28,434	898,026

Partnership for Children of Cumberland County, Inc.
- Partnership Umbrella Budget [PUB] for Major Funding Sources
FY 25/26 Projection - UPDATED
Notes Only FY2526 01.29.2026

PUB EFFECTIVE at 07/01/2025 [Smart Start agrees to the ACTUAL Smart Start CBS effective 12-31-2025] - For Executive approval on 01/29/2026.

Notes:

(1) **Fund 208 - Unrestricted State Revenues** includes \$50,000 contingency allocation in case there is a federal government shutdown. Funds will be used to retain staff paid from federal grants. This allocation has been set aside for a number of years and have not had to be expended. The PNC Money Market Account funds, which are included in Fund 208 are being used for the construction loan payments during FY25-26.

(2) **Fund 333 - The City of Fayetteville's ARPA grant** was terminated effective November 8, 2024 and the \$200,000 advance amount received in September 2022 was returned to the City on November 14, 2024. A new \$400,000 contract with the City was executed in December 2024. These funds are planned to be used to support Family Connects [\$285,600]; an early childhood workforce development program [\$78,037]; and 10% indirect expenses [\$36,363]. **The new contract period is December 1, 2024 through December 31, 2026.** This is a reimbursement-based grant on a monthly basis.

(3) **Fund 334 - The City of Fayetteville's CDBG grant** is in contract with an effective date of June 15, 2023. The CDBG grant is anticipated to assist with supporting the costs of the capital improvements for the PFC building in Phase 3 of the construction project. The grant ended on June 30, 2024, and a second contract amendment extended **the end date to June 30, 2026** and was executed on May 28, 2025. This is a reimbursement-based grant and as the preparation date of this presentation, \$35,000 of the \$49,999 for the architect fees was requested and received from the City. Additional expenditures are being incurred and reimbursed.

(4) **Fund 547 - The Cannon Foundation grant** was entered into on December 9, 2025 and ends whenever the funds are fully spent for Phase 3 of the building construction expenditures. It is payable in one installment of \$100,000, which was received in January 2026. This grant is non-recurring.

(5) **Fund 825 - PFC Capital Improvements fund** is being used for the construction loan transactions. The construction loan is held by First Bank - Fayetteville, NC. As funds were needed, applicable draw-downs were made by First Bank. Contractors and other applicable invoices were submitted to First Bank as the services were performed and approved. The invoices were then paid directly by the bank. Other amounts for interest payments have been made as the date of this presentation and additional amounts projected. Projected drawdowns for FY25-26 are anticipated to be \$184,492 for pay apps from Tropic Breeze Construction.

(6) **Fund 802 - FRC II Rental Income** had a loss of two major tenants during FY21-22 which lead to the lease revenues being less than sufficient to cover the ongoing monthly expenses. This resulted in a shortfall of cash in this funding stream at yearend. However, there are funds available in Fund 812 - FRC II Rental Income - Admin Support that may be used to true up Fund 802 as necessary. As new tenants occupied the FRC II leasable spaces, the shortfall of rental income is currently recovering during FY24-25. Continuous increases in occupancy expenses for FRC II continue to be a challenge to retain a viable cash balance in this funding stream. As of the date of this presentation, the overall FY25-26 income is in excess of the overall FY25-26 expenditures.

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.

December 31, 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.
- b. Since all of our grants are now reimbursement-based, managing the monthly cashflow has become more critical than in past years.
- c. The County of Cumberland Family Connects grant is a reimbursement-based grant on a **quarterly basis** only.
- d. NCPC reminded the local partnerships that they are managing Smart Start cashflow differently for FY25-26.
"Historically all LPs received one and a half months' worth of the initial NCPC-LP contract amount (12.5%) as an initial advance. In recent years, NCPC would advance about one additional month's worth of the contract total each month going forward, which led to significant SS cash-on-hand for several LPs during the FY. Instead, NCPC intends to calculate monthly payments with greater consideration of LPs' reported expenditures and spending patterns. The initial advance provided in July will remain on hand with the LP for the time being to provide operational cashflow." [from NCPC's September 2025 Dollars & Sense Newsletter .]

2 Smart Start Grant [State Funds]

- a. PFC's Smart Start grant budgets are reflected at 100% of full allocation effective July 1, 2025.
- b. The total allocation for FY25-26 at 100% is \$6,832,478, including DSS and WAGE\$.
- c. In July 2025, PFC reverted \$68,243.04 of unspent FY24-25 Smart Start Services funds to NCPC.
PFC did not receive \$150,000 of FY24-25 funds from NCPC, and thus with the reverted funds of \$68,243.04, the total unspent is \$218,243.04.
The maximum reversion cap for Cumberland is \$214,209, which is the anticipated amount to receive back during FY25-26.
On November 18, 2025, NCPC notified PFC that the \$214,209 of Services funds was available for contracting. PFC has prepared budget changes to be effective Decemb
- d. PFC has reviewed and prepared applicable budget changes for the full \$214,209 to be effective December 31, 2025.
The current Smart Start budget effective December 31, 2025 is \$7,046,687.

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

- a. PFC is in full contract with DCDEE effective July 1, 2025.
- b. The total FY25-26 contract is \$9,614,373 which consists of \$3,583,385 of federal funds and \$6,030,988 of state funds.
- c. The FY25-26 contract for NC Pre-K **administrative funds is \$17,113 less than FY24-25**, and the \$216,016 reduction from FY23-24 was not restored. The **Direct Services State funds were reduced by \$222,620 for FY25-26**.
PFC is strategizing ways to sustain this funding stream due to the additional reductions in funding.
- d. Historically this distribution of state and federal funds is amended by DCDEE before or at yearend.
- e. In September 2025, PFC received the requested advance of 1/10th of the direct services grant. The amount was \$893,197.
NC Pre-K providers with completed amendments and other requirements were paid in September 2025 for their August 2025 attendance.
- f. The single audit threshold increased from \$750,000 to \$1,000,000 effective October 1, 2024.
- g. 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 \$1,000,000 in federal funds for the fiscal year.
- h. In December 2025, we received notification from DCDEE to submit a budget amendment for an additional \$166,134 of administrative funds.
DCDEE approved the budget amendment on January 13, 2026. The FY25-26 NC Pre-K budget will be \$9,780,507 after the amendment is executed.

PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC.

FINANCIAL SUMMARY - WHAT YOU NEED TO KNOW

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December 31, 2025

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

- a. The **Region 5 Core** grant is in contract effective July 1, 2025 through June 30, 2026.
The total grant amount is \$477,685.85 and the contract amendment was executed on August 11, 2025. There was no reduction from FY24-25. An additional \$82,318.85 of unspent FY24-25 funds was added to the original budget amount of \$395,367 for FY25-26. For FY25-26, the de minimus rate has increased from 10% to 15%; however, the increase in indirect funds is a result of a decrease in direct services funds. Certain expenses such as Equipment Rental, is a direct expense that is unallowable for the 15% indirect calculation. This grant will be bid out at the State level and PFC will await guidance if it will be renewed.
- b. The **Region 5 Birth to Three Quality [B3QI] Initiative** grant is in contract, effective August 1, 2025 through January 31, 2026. **[6 months]**
The grant amount was previously projected to be \$51,291 for six months, down from \$166,977 for twelve months during FY24-25. On September 12, 2025, SWCDC informed us that an additional \$11,600 of unspent FY24-25 funds will be added to the budget. The total budget will then be \$62,891. **The contract amendment for \$62,891 has been received from SWCDC and was executed on October 16, 2025.** Requests for reimbursement of PFC paid expenses for August and September 2025 have been submitted to SWCDC. For FY25-26, the de minimus rate has increased from 10% to 15%; however, the increase in indirect funds is a result of a decrease in direct services funds. Certain expenses such as Equipment Rental, is a direct expense that is unallowable for the 15% indirect calculation. This grant will be bid out at the State level and PFC will await guidance if it will be renewed.
- c. The **Region 5 Healthy Social Behaviors [HSB]** grant is in contract effective July 1, 2025 through December 31, 2025. **[6 months]**
The grant amount was previously projected to be \$59,521 for six months, down from \$282,743 for twelve months during FY24-25. In September 2025, SWCDC informed us that an additional \$21,852 [\$9,000 + \$12,852] of unspent FY24-25 funds *may* be added to the budget. The total budget will then be \$81,373. **The contract amendment for \$59,521 has been received from SWCDC and was executed on October 9, 2025.** An additional \$17,257 of reversion distribution funds was added to the original budget amount for FY25-26. The total budget is now \$76,778. **The contract amendment was executed on December 2, 2025.** For FY25-26, the de minimus rate has increased from 10% to 15%; however, the increase in indirect funds is a result of a decrease in direct services funds. Certain expenses such as Equipment Rental, is a direct expense that is unallowable for the 15% indirect calculation. This grant was bid out at the State level and PFC will no longer be a subcontractor after December 31, 2025.
This grant has ended as of December 31, 2025. The final FSR is being submitted in January 2026.

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 through the projected yearend. Because of funding changes and limitations, the cash balance is being monitored closer before expenditures are paid.

PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC.

FINANCIAL SUMMARY - WHAT YOU NEED TO KNOW

Board Responsibility

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December 31, 2025

6 Unrestricted 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. The funds and interest earned from the redeemed Lumbee Bank CD#6 were deposited into the PFC Bank of America operating account until a time when the funds can be transferred to the Morgan Stanley E-Trade account, as approved by Board in June 2025.
- c. The cash equivalent balances in Fund 208 consists of the following at the end of the month:

PNC Bank Money Market Account	5,645.37	<i>Does not include interest earned in Fund 899. Funds of \$96,563.69 were transferred from this account to the Operating Account for the construction loan payments.. Both the interest earned [\$32,117.79] and the cash balance [\$64,445.90] were affected.</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>
	223,645.37	

Interest Earned - Fund 899	
PNC Bank Money Market	1,135.85
First Bank Money Market	6,188.31
	7,324.16

Investments - Fund 208	223,645.37
Interest Earned - Fund 899	7,324.16
TOTAL INVESTMENTS PLUS INTEREST	230,969.53

- d. There is currently NOT a **negative** balance in the operating funds portion of the USR funding stream for the current fiscal year. Funds of \$64,445.90 were transferred on June 23, 2025 from the PNC Money Market [Fund 208] for the construction loan payments. As expenditures are realized that are in excess of the current cash balance, Management will transfer additional funds as deemed necessary.

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 [\$214,209].
- 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 FY2425, 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, 2025, 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.
- f. Income from the City of Fayetteville's federal ARPA grant for Family Connects and Workforce Development are allowable for Smart Start cash and in-kind purposes. The amount is anticipated to be up to \$344,615 for FY25-26.
- g. Income from the County of Cumberland's local government grant for Family Connects is allowable for Smart Start cash and in-kind purposes. The amount is anticipated to be \$300,000 for FY25-26.

PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC.

FOOTNOTES FOR FINANCIAL REPORTS

December 31, 2025

FOOTNOTES - BALANCE SHEET

A. The cash accounts at December 31, 2025 total \$2,100,087.08.

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

Description	Investment Type	Current Amount – CASH BASIS	Term (months)	Maturity Date	Interest Rate	Annual Percentage Yield
PNC Bank	Money Market	\$6,781.22	n/a	n/a	n/a	2.78%
First Bank	Money Market	\$106,188.31	n/a	n/a	3.50%	3.56%
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
TOTAL		\$262,353.53				

B. Employees’ payroll deductions at December 31, 2025 from the current month and from prior months total \$1,526.50. The pre-funded amounts of \$8,700 for HRA and \$741 for FSA for the 2025-2026 plan year were drafted by Blue Cross and Blue Shield on May 28, 2025. These amounts were reimbursed to PFC on September 22, 2025. 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

December 31, 2025

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

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

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, through the current date.

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, 2025. On November 18, 2025, NCPC notified PFC that the \$214,209 of Services funds was available for contracting. PFC reviewed all Smart Start budgets and determined to add \$194,209 to the CCR&R budget so that the full amount reverted funds could be placed into contract.

DIRECT SERVICE PROVIDERS: The Smart Start funds for the Direct Service Providers (DSPs) budgets were in contract at 100% as of July 1, 2025. On November 18, 2025, NCPC notified PFC that the \$214,209 of Services funds was available for contracting. PFC reviewed all Smart Start budgets and determined to add \$20,000 to the United Way of Cumberland County’s Dolly Parton’s Imagination Library [DPIL] budget.

ADMINISTRATION: The Smart Start funds for the Administration budget were in contract at 100% as of July 1, 2025.

Partnership for Children of Cumberland County, Inc.
Balance Sheet
12/31/2025

Assets

Bank of America Checking Account	\$ 1,834,326.79	} A
First Bank - [for construction transactions]	3,006.76	
PNC Bank - Money Market Reserve	6,781.22	
First Bank - Money Market Reserve	106,188.31	
Morgan Stanley E*TRADE Account	118,000.00	
Petty Cash, Change Funds, Undeposited Receipts	400.00	
Beneficial Interest in Community Foundation	31,384.00	
Total Assets	2,100,087.08	

Liabilities and Net Assets

Forfeited FSA and HRA Pre-Funding	(654.41)	} B
Health Insurance Payable	(228.58)	
Flex-Spending Payable	(151.64)	
AFLAC Payable	0.44	
United Way Payable	(9.00)	
Dental Insurance Payable	(7.96)	
Vision Payable	(2.00)	
Supplemental Life Insurance	(410.90)	
Legal Shield Payable	(62.45)	
Tenant Security Deposits	30,060.03	
Unrestricted Net Assets	707,038.26	
Temporarily Restricted Net Assets	56,437.00	
Permanently Restricted Net Assets	31,384.00	C
Excess Revenues over (under) Expenditures	1,276,694.29	
Total Liabilities and Net Assets	\$ 2,100,087.08	

PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC. - SMART START GRANT - FY 2025 - 2026

FY 25/26 SMART START 100% ALLOCATION [INCLUDING prior year Carry Forward]	\$7,046,687	
TOTAL ALLOCATION FOR ADMINISTRATION ----->		\$425,611
FY 25/26 Smart Start Admin Base Allocation	\$397,185	
FYE22 & FYE23 New Recurring Funds :	\$28,426	
TOTAL ALLOCATION FOR SERVICES ----->		\$6,621,076
FY 25/26 Smart Start Services Base Allocation	\$6,175,862	
Carryforward SERVICES Funds from FY24/25 to be used in FY25/26 [Effective 11-18-2025]	\$214,209	
FYE22 & FYE23 New Recurring Funds :	\$231,005	

AS OF December 31, 2025

Only items highlighted in Yellow will be discussed.

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

		EXPENDITURES										AS OF December 31, 2025	
Activity	Agency	12/31/2025 Budget	Advances	October	November	December	Y-T-D	Remaining Budget	If monthly spending was equal, at month-end, the percentages should be:				
									50%	50%			
Early Care & Education Subsidy - TANF Only													
1	Subsidized Child Care	Dept. of Social Services	\$ 2,531,000.00		\$ 241,811.00	\$ 213,017.00	\$ 187,325.00	\$ 1,466,534.00	\$ 1,064,466.00	58%	42%		
2	Child Care Scholarships	Fayetteville Tech. Com. College	\$ 318,000.00		\$ 37,939.09	\$ 38,112.65	\$ 35,738.65	\$ 140,354.91	\$ 177,645.09	44%	56%		
	ECE Subsidy TANF Total:		43%	\$ 2,849,000.00	\$ -	\$ 279,750.09	\$ 251,129.65	\$ 223,063.65	\$ 1,606,888.91	\$ 1,242,111.09	56%		
	Minimum of 39% Required												
Early Care & Education Subsidy - Administration													
3	Subsidy Support Staff	Dept. of Social Services	\$ 176,000.00		\$ -	\$ -	\$ -	\$ -	\$ 176,000.00	0%	100%		
4	Child Care Scholarship - Admin Support	Fayetteville Tech. Com. College	\$ 58,885.00		\$ 4,712.41	\$ 4,699.63	\$ 4,691.10	\$ 23,384.63	\$ 35,500.37	40%	60%		
	ECE Subsidy Support Total		4%	\$ 234,885.00	\$ -	\$ 4,712.41	\$ 4,699.63	\$ 4,691.10	\$ 23,384.63	\$ 211,500.37	10%		
Early Care & Education Quality & Affordability													
5	CCR&R - Core Services	IH Partnership for Children	\$ 999,994.00		\$ 67,561.49	\$ 44,493.53	\$ 46,440.54	\$ 328,920.81	\$ 671,073.19	33%	67%		
6	WAGE\$	Child Care Svcs. Association	\$ 565,000.00		\$ 40,300.00	\$ 35,158.66	\$ 8,400.00	\$ 266,089.94	\$ 298,910.06	47%	53%		
7	CCR&R - Lending Library	IH Partnership for Children	\$ 76,600.00		\$ 3,074.25	\$ 2,530.57	\$ 11,531.20	\$ 27,953.91	\$ 48,646.09	36%	64%		
	ECE Quality Total:		25%	\$ 1,641,594.00	\$ -	\$ 110,935.74	\$ 82,182.76	\$ 66,371.74	\$ 622,964.66	\$ 1,018,629.34	38%		
	Minimum of 70% Total Required		74%										
Health and Safety													
8	Child Care Health Consultant	Cumberland County Health Department	\$ 199,340.00	\$ -	\$ 17,542.26	\$ 17,410.17	\$ 15,738.44	\$ 96,888.58	\$ 102,451.42	49%	51%		
9	Family Connects	IH Partnership for Children	\$ 647,357.00	\$ -	\$ 26,201.43	\$ 19,055.87	\$ 20,771.85	\$ 218,320.88	\$ 429,036.12	34%	66%		
	Health & Safety Total:		10%	\$ 846,697.00	\$ -	\$ 43,743.69	\$ 36,466.04	\$ 36,510.29	\$ 315,209.46	\$ 531,487.54	37%		

PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC. - SMART START GRANT - FY 2025 - 2026

FY 25/26 SMART START 100% ALLOCATION (INCLUDING prior year Carry Forward)	\$7,046,687
TOTAL ALLOCATION FOR ADMINISTRATION ----->	\$425,611
FY 25/26 Smart Start Admin Base Allocation	\$397,185
FYE22 & FYE23 New Recurring Funds :	\$28,426
TOTAL ALLOCATION FOR SERVICES ----->	\$6,621,076
FY 25/26 Smart Start Services Base Allocation	\$6,175,862
Carryforward SERVICES Funds from FY24/25 to be used in FY25/26 [Effective 11-18-2025]	\$214,209
FYE22 & FYE23 New Recurring Funds :	\$231,005

AS OF December 31, 2025

Only items highlighted in Yellow will be discussed.

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

						EXPENDITURES				AS OF December 31, 2025		
				12/31/2025	Advances	October	November	December	Y-T-D	Remaining Budget	50% of Budget Expended	50% of Available Funds
				Budget								
Family Support												
10	Kaleidoscope Play and Learn	IH	Partnership for Children	\$ 42,000.00	\$ -	\$ 959.24	\$ 713.75	\$ 442.60	\$ 4,271.86	\$ 37,728.14	10%	90%
11	Community Engagement & Resource Development	IH	Partnership for Children	\$ 589,100.00	\$ -	\$ (29,092.41)	\$ 28,142.52	\$ 30,780.57	\$ 142,451.43	\$ 446,648.57	24%	76%
12	Dolly Parton Imagination Library - RETURNED AS A DSP at 07-01-25		United Way of Cumberland County, Inc.	\$ 30,000.00	\$ -	\$ 1,375.00	\$ 1,254.00	\$ -	\$ 7,480.00	\$ 22,520.00	25%	75%
		Family Support Total:		10%	\$ 661,100.00	\$ -	\$ (26,758.17)	\$ 30,110.27	\$ 31,223.17	\$ 154,203.29	23%	
System Support												
13	P&E - Planning & Evaluation	IH	Partnership for Children	\$ 387,800.00		\$ 32,762.20	\$ 28,046.95	\$ 23,159.89	\$ 152,980.91	\$ 234,819.09	39%	61%
		System Support Total:		6%	\$ 387,800.00	\$ -	\$ 32,762.20	\$ 28,046.95	\$ 23,159.89	\$ 152,980.91		
		Total of Approved SERVICES Projects:			\$ 6,621,076.00	\$ -	\$ 445,145.96	\$ 432,635.30	\$ 385,019.84	\$ 2,875,631.86		
14	Administration	IH	Partnership for Children	6%	\$ 425,611.00	\$ -	\$ 50,460.29	\$ 41,029.81	\$ 41,901.46	\$ 192,291.56	55%	45%
		Total Administration			\$425,611.00			\$ -				
		Unallocated Smart Start SERVICES Funds			\$ -							
		Unallocated Smart Start ADMINISTRATION Funds			\$ -							
		Total Smart Start Funds Expended			\$ -	\$ 495,606.25	\$ 473,665.11	\$ 426,921.30	\$ 3,108,951.30			
		Total Allocated Smart Start Funds Remaining								\$ 3,937,735.70		

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

Fiscal Year 2025 / 2026

LEGEND	
12/31/2025	Internal Budget Adjustments
	Budget Increases per Amendment #

FY 25/26 Revenues per Contract	
\$ 8,931,970	NC Pre-k Grant Payments to Providers [Fund 206, Fund 210, Fund 319]
\$ -	
\$ 174,963	2% CCDF Quality/Admin Funds [Fund 328]
\$ -	2% CCDF ARPA Admin Funds [Fund 314]
\$ 507,440	6% Administrative Funds [Fund 211]
\$ 9,614,373	Total NC Pre-k Grant

as of DECEMBER 2025	
SHOULD BE	
50%	50%

		FY 25/26 Budget					Remaining	% of	% of
Activity		12/31/2025	October	November	December	Y-T-D	Budget	Budget Expended	Available Funds
211	3323-999 Administrative Operations	\$159,440	\$ 16,624.30	\$ 11,056.54	\$ 11,347.47	\$ 79,129.65	\$ 80,310.35	50%	50%
	3323-001 CCR&R - Core	\$80,000	\$ 5,526.77	\$ 5,391.43	\$ 5,384.12	\$ 38,614.65	\$ 41,385.35	48%	52%
	3323-017 NC Pre-k Coordination (In-Direct)	\$268,000	\$ 31,927.71	\$ 22,411.90	\$ 27,368.35	\$ 141,200.06	\$ 126,799.94	53%	47%
	Fund 211 Sub-Total	\$ 507,440.00	\$ 54,078.78	\$ 38,859.87	\$ 44,099.94	\$ 258,944.36	\$ 248,495.64	51%	49%
206	2342-015 NC Pre-k Subsidy (Direct - Child Reimbursement) - State Funds	\$688,756	\$ -	\$ -	\$ -	\$ -	\$ 688,756.00	0%	100%
	2348-015 NC Pre-K Non-TANF/CCDF - State Funds	\$254,745	\$ -	\$ -	\$ -	\$ -	\$ 254,745.00	0%	100%
	Fund 206 Sub-Total	\$ 943,501.00	\$ -	\$ -	\$ -	\$ -	\$ 943,501.00	0%	100%
210	2342-015 NC Pre-k Subsidy (Direct - Child Reimbursement) - State Funds	\$3,343,434	\$ -	\$ -	\$ -	\$ -	\$ 3,343,434.00	0%	100%
	2348-015 NC Pre-K Non-TANF/CCDF - State Funds	\$1,236,613	\$ -	\$ -	\$ -	\$ -	\$ 1,236,613.00	0%	100%
	Fund 210 Sub-Total	\$ 4,580,047.00	\$ -	\$ -	\$ -	\$ -	\$ 4,580,047.00	0%	100%
319	2342-015 NC Pre-k Subsidy TANF (Direct - Child Reimbursement) - Federal Funds	\$2,610,494	\$ 775,290.00	\$ 627,181.00	\$ 631,146.00	\$ 2,408,216.00	\$ 202,278.00	92%	8%
	2348-015 NC Pre-K Non-TANF/CCDF - Federal Funds	\$797,928	\$ 258,205.00	\$ 199,797.00	\$ 194,688.00	\$ 754,788.00	\$ 43,140.00	95%	5%
	Fund 319 Sub-Total	\$ 3,408,422.00	\$ 1,033,495.00	\$ 826,978.00	\$ 825,834.00	\$ 3,163,004.00	\$ 245,418.00	93%	7%
328	3323-017 NC Pre-K CCDF Quality Funds-ADMIN-Federal Funds	\$116,000	\$ 9,679.44	\$ 8,423.47	\$ 9,740.42	\$58,720.12	\$57,279.88	51%	49%
	3323-999 NC Pre-K CCDF Quality Funds-Administrative Operations	\$58,963	\$ 5,000.00	\$ 4,700.00	\$ 94.43	\$ 24,800.91	\$ 34,162.09	42%	58%
	Fund 328 Sub-Total	\$ 174,963.00	\$ 14,679.44	\$ 13,123.47	\$ 9,834.85	\$ 83,521.03	\$ 91,441.97	48%	52%

Total Budget Remaining \$ 6,108,903.61

Unallocated NC Pre-k Revenues \$ -

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

Fiscal Year 2025 / 2026

LEGEND	
12/31/2025	Internal Budget Adjustments
	Budget Increases per Amendment #

FY 25/26 Revenues per Contract	
\$ 8,931,970	NC Pre-k Grant Payments to Providers [Fund 206, Fund 210, Fund 319]
\$ -	
\$ 174,963	2% CCDF Quality/Admin Funds [Fund 328]
\$ -	2% CCDF ARPA Admin Funds [Fund 314]
\$ 507,440	6% Administrative Funds [Fund 211]
\$ 9,614,373	Total NC Pre-k Grant

as of DECEMBER 2025	
SHOULD BE	
50%	50%

Activity	FY 25/26 Budget				Y-T-D	Remaining Budget	% of Budget Expended	% of Available Funds
	12/31/2025	October	November	December				
Total NC Pre-k Grant Expended								
		\$ 1,102,253.22	\$ 878,961.34	\$ 879,768.79	\$ 3,505,469.39			
Total State Funds	\$ 6,030,988.00							
Total Federal Funds	\$ 3,583,385.00							
Total NC Pre-K Grant	\$ 9,614,373.00							

Partnership for Children of Cumberland County, Inc.

LEGEND	
	Internal Budget

TOTAL ALLOCATION FOR ONLY THE BIRTH TO THREE QUALITY INITIATIVE \$77,787.00

15% Overhead / Administration Allocation \$8,169.87

Program/Services Allocation \$69,617.13

as of December 31, 2025	
83%	17%

FUND	PSC	AC	Activity		Budget					Remaining Budget	as of December 31, 2025	
					12/1/2025	October	November	December	Y-T-D		% of Budget Expended	% of Available Funds
312	3104	001	Region 5 Birth To Three Quality Initiative [formerly Infant Toddler Project]	Contract Year for this grant runs from August 1, 2025 thru January 31, 2026	\$ 69,617.13	\$ 14,712.24	\$ 11,577.86	\$ 9,078.81	\$ 55,687.24	\$ 13,929.89	80%	20%
312	3104	196	Birth to Three Quality Initiative - 15% Overhead/Administration for CCR&R	Amendment #1 fully executed eff: December 1, 2025	\$ 905.61	\$ 321.04	\$ 204.66	\$ 229.82	\$ 905.61	\$ -	100%	0%
312	9100	196	Birth To Three Quality Initiative - 15% Overhead/Administration for Admin Ops		\$ 7,264.26	\$ 1,874	\$ 1,459.19	\$ 1,036.46	\$ 7,264.26	\$ -	100%	0%
#DIV/0!					\$ 77,787.00	\$ 16,907.64	\$ 13,241.71	\$ 10,345.09	\$ 63,857.11	\$ 13,929.89	82%	18%

**Region 5 DCDEE Lead Agency Healthy
Social Behaviors [HSB] Project -
Contract Period July 1, 2025 through
December 31, 2025**

Partnership for Children of Cumberland County, Inc.

TOTAL - REGION 5 LEAD AGENCY ALLOCATION \$76,778.00

15% Overhead / Administration Allocation \$9,901.00

Program/Services Allocation \$66,877.00

			EXPENDITURES						as of December 31, 2025			
			11/01/25					Remaining	100%	0%		
FUND	PSC	AC	Activity	Budget	October	November	December	Y-T-D	Budget	% of Budget Expended	% of Available Funds	
313	3104	001	Region 5 Healthy Social Behaviors Project	\$ 66,877.00	\$ 15,040.11	\$ 9,973.85	\$ 7,973.52	\$ 65,490.05	\$ 1,386.95	98%	2%	
			6m Extension GRANT July 1, 2025 through December 31, 2025									
313	3104	196	Healthy Social Behavior - 15% Overhead/Administration for CCR&R	\$ 1,770.00	\$ 178.92	\$ 402.53	\$ 508.74	\$ 1,585.88	\$ 184.12	90%	10%	
			Amendment #2 Eff: 7/1/2025 Amendment #3 Eff: 11/1/2025									
313	9100	196	Healthy Social Behavior - 15% Overhead/Administration for Admin Ops	\$ 8,131.00	\$ 1,898.13	\$ 1,250.38	\$ 636.09	\$ 8,108.59	\$ 22.41	100%	0%	
				#DIV/0!	\$ 76,778.00	\$ 17,117.16	\$ 11,626.76	\$ 9,118.35	\$ 75,184.52	\$ 1,593.48	98%	2%
Total Allocated DCD Funds Remaining									\$ 1,593.48			
Summary for 15% Overhead / Administration			PFC	\$ 9,901.00	\$ 2,077.05	\$ 1,652.91	\$ 1,144.83	\$ 9,694.47	\$ 206.53	98%	2%	

Partnership for Children of Cumberland County, Inc.

All Funding Sources
Fiscal Year 2025 - 2026

ONLY THE HIGHLIGHTED FUNDING STREAMS NEED TO BE DISCUSSED.

FUND CODE		July 1, 2025 Beginning Cash Balance	Receipts				Expenditures					Ending Cash Balance
			October	November	December	YTD	Adjustments to cash/net assets	October	November	December	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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210	NC Pre-K Expansion Grant - Lottery Funds - STATE FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
211	NC Pre-K Grant - 4% Admin Fees	\$ -	\$ 34,873.51	\$ 53,164.43	\$ 37,804.37	\$ 194,574.57	\$ -	\$ 54,078.78	\$ 38,859.87	\$ 44,099.94	\$ 258,944.36	\$ (64,369.79)
319	NC Pre-K Grant (per slot) - Federal Funds	\$ -	\$ 782,457.00	\$ 826,978.00	\$ 858,680.00	\$ 3,195,850.00	\$ -	\$ 1,033,495.00	\$ 826,978.00	\$ 825,834.00	\$ 3,163,004.00	\$ 32,846.00
319	1/10 CASH ADVANCE from DCDEE -NC Pre-K Grant	\$ -	\$ -	\$ -	\$ -	\$ 893,197.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 893,197.00
328	NC Pre-K Grant CCDF Quality Funds-Federal Funds	\$ -	\$ 10,797.81	\$ 9,679.44	\$ 13,123.47	\$ 53,686.18	\$ -	\$ 14,679.44	\$ 13,123.47	\$ 9,834.85	\$ 83,521.03	\$ (29,834.85)
Sub-total for NC Pre-K		\$ 56,437.00									Sub-total	\$ 888,275.36
FEDERAL RESTRICTED FUNDS												
307	DCD Grant - SWCDC	\$ (63,923.34)	\$ 51,328.82	\$ 42,395.46	\$ 20,417.05	\$ 201,803.76	\$ -	\$ 42,395.46	\$ 20,417.05	\$ 22,544.62	\$ 160,425.05	\$ (22,544.63)
312	Region 5 - Birth to 3 [Infant/Toddler] 08/01/2025 - 01/31/2026	\$ (32,311.30)	\$ 23,411.44	\$ 16,854.20	\$ 12,756.20	\$ 97,586.15	\$ -	\$ 16,907.64	\$ 13,241.71	\$ 10,345.09	\$ 76,158.89	\$ (10,884.04)
313	Region 5 - Healthy Social Behavior 07/01/2025 - 12/31/2025	\$ (36,884.71)	\$ 37,322.25	\$ 16,037.98	\$ 12,672.26	\$ 102,917.20	\$ -	\$ 17,117.16	\$ 11,626.76	\$ 9,118.35	\$ 75,184.52	\$ (9,152.03)
335 - YEAR 2	Region 5 - Family Child Care Project [02/15/2024 - 06/30/2025] NOT RENEWING AFTER 06-30-2025	\$ (17,627.31)	\$ -	\$ -	\$ -	\$ 17,627.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
333	FEDERAL - City of Fayetteville ARPA Grant \$400,000 Revenue Replacement [12/01/2024 - 12/30/2026]	\$ -	\$ 78,232.00	\$ -	\$ 1,740.88	\$ 79,972.88	\$ -	\$ 183.48	\$ 1,557.40	\$ -	\$ 79,972.88	\$ -
334	FEDERAL - City of Fayetteville CDBG Grant \$250,000 for Phase III [06/15/2023 - 06/30/2026]	\$ -	\$ -	\$ 440.00	\$ -	\$ 440.00	\$ -	\$ -	\$ -	\$ -	\$ 440.00	\$ -
337	FEDERAL - SWCDC Additional Core Funds Grant [10/01/2025 - 12/01/2025]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,139.68	\$ -	\$ 1,139.68	\$ (1,139.68)
807	Region 5 - Program Income	\$ -	\$ 271.22	\$ 55.00	\$ 15.00	\$ 1,249.97	\$ -	\$ -	\$ -	\$ -	\$ 115.02	\$ 1,134.95
Sub-total for Federal Restricted		\$ (150,746.66)									Sub-total	\$ (42,585.43)
SMART START AND RELATED FUNDS												
157	Smart Start - Admin. (FY 24/25)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
158	Smart Start - Services (FY 24/25)	\$ 68,243.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,243.04	\$ -
159	Smart Start - Admin. (FY 25/26)	\$ -	\$ 38,305.00	\$ 35,468.00	\$ 35,481.00	\$ 230,553.00	\$ -	\$ 50,460.29	\$ 41,029.81	\$ 41,901.46	\$ 233,319.44	\$ (2,766.44)
160	Smart Start - Services (FY 25/26)	\$ -	\$ 252,138.00	\$ 171,238.00	\$ 181,344.00	\$ 1,498,157.00	\$ -	\$ 159,863.54	\$ 184,551.95	\$ 193,349.10	\$ 1,085,585.73	\$ 412,571.27
201	MAC SS Grant (Accting/Contracting)	\$ -	\$ -	\$ 26,740.00	\$ -	\$ 53,480.00	\$ -	\$ 10,634.63	\$ 7,437.32	\$ 7,951.81	\$ 51,756.38	\$ 1,723.62
801	Program Income (SS Related)	\$ 69,101.08	\$ 4,773.93	\$ 5,573.04	\$ 4,877.97	\$ 30,770.79	\$ -	\$ 66,619.57	\$ 138.57	\$ 448.65	\$ 67,617.40	\$ 32,254.47
Sub-total for Smart Start & Related		\$ 137,344.12									Sub-total	\$ 443,782.92

Partnership for Children of Cumberland County, Inc.

All Funding Sources
Fiscal Year 2025 - 2026

ONLY THE HIGHLIGHTED FUNDING STREAMS NEED TO BE DISCUSSED.

FUND CODE	July 1, 2025 Beginning Cash Balance	Receipts				Expenditures				Ending Cash Balance		
		October	November	December	YTD	Adjustments to cash/net assets	October	November	December		YTD	
TEMPORARILY RESTRICTED FUNDS - RESTRICTED FOR TIME OR PURPOSE TO SPEND FUNDS												
402	County of Cumberland - Family Connects (FY25/26)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,300.00	\$ 69,300.00	\$ 50,600.00	\$ 167,200.00	\$ (167,200.00)	
547	The Cannon Foundation - Operation Restoration, Building Project Phase III (12/09/2025 - until spent)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Sub-total for Temporarily Restricted	\$ -								Sub-total	\$ (167,200.00)	
UNRESTRICTED FUNDS or NO RESTRICTION OF TIME TO SPEND FUNDS												
208	Unrestricted Revenues - For Operating Purposes	\$ 43,535.44	\$ -	\$ -	\$ -	\$ 223,948.29	\$ -	\$ 7,954.07	\$ 7,954.07	\$ 7,994.95	\$ 47,765.30	\$ 219,718.43
	Unrestricted Revenues - Invested in CDs and Money Market Account	\$ 447,593.66	\$ -	\$ -	\$ -	\$ (223,948.29)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 223,645.37
501	Individual Gifts & Donations	\$ 155,703.76	\$ 135.00	\$ 1,078.00	\$ 2,085.00	\$ 10,778.42	\$ -	\$ 21.13	\$ 27.40	\$ 1.68	\$ 90.78	\$ 166,391.40
515	Vending Machine Commissions	\$ 216.89	\$ -	\$ -	\$ 85.51	\$ 514.51	\$ -	\$ -	\$ -	\$ -	\$ 27.05	\$ 704.35
802	PFCRC II (Non-Smart Start)	\$ (103,016.30)	\$ 17,629.43	\$ 17,250.02	\$ 19,516.09	\$ 104,135.39	\$ -	\$ 10,946.45	\$ 8,038.52	\$ 13,908.41	\$ 61,672.71	\$ (60,553.62)
805	Misc. Unrestricted Revenue [currently cash back from Mastercard 2% credit card]	\$ 16,919.63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37.96	\$ 125.00	\$ 1,264.82	\$ 3,716.03	\$ 13,203.60
808	Insurance Proceeds Income (NOT program income and NOT temp restricted per NCPC)	\$ 9,796.17	\$ -	\$ -	\$ -	\$ 1,470.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,266.45
812	PFCRC II - Administration	\$ 99,583.40	\$ 4,750.00	\$ 4,750.00	\$ 4,750.00	\$ 28,500.00	\$ -	\$ 7,588.24	\$ 5,058.81	\$ 5,135.76	\$ 23,951.08	\$ 104,132.32
815	Hoke - Contracted Eval (not program income)	\$ 27,791.50	\$ -	\$ -	\$ -	\$ 6,177.76	\$ -	\$ 2,534.81	\$ 198.23	\$ 52.06	\$ 5,035.52	\$ 28,933.74
820	Fundraising - PFC Annual Fundraiser	\$ 55,056.74	\$ 668.53	\$ 8,041.42	\$ (0.89)	\$ 10,303.59	\$ -	\$ 618.53	\$ 940.81	\$ 940.29	\$ 5,358.76	\$ 60,001.57
825	Capital Projects Fund [used for construction loan transactions]	\$ 3,006.76	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,006.76
897	Sales Tax	\$ (14,206.01)	\$ -	\$ -	\$ -	\$ 14,206.01	\$ -	\$ 931.87	\$ 768.35	\$ 1,452.30	\$ 4,224.10	\$ (4,224.10)
899	Interest Income (from Investment Funds)	\$ 6,073.08	\$ 209.90	\$ 182.70	\$ 173.76	\$ 8,235.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,309.06
904	Forfeited FSA and Pre-funded HRA/FSA	\$ (10,095.41)	\$ -	\$ -	\$ -	\$ 9,441.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (654.41)
905	Employee Withholding	\$ 3,194.69	\$ 24,532.25	\$ 18,821.52	\$ 19,034.35	\$ 121,191.53	\$ -	\$ 23,083.48	\$ 19,249.26	\$ 22,318.01	\$ 125,258.31	\$ (872.09)
	Sub-total for Unrestricted Funds	\$ 741,154.00									Sub-total	\$ 879,008.83
INFORMATION TECHNOLOGY												
992	PFC IT Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 281.84	\$ 150.50	\$ 188.31	\$ 943.73	\$ (943.73)
993	IT - Core	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
994	IT - Outside Agencies	\$ 68,334.24	\$ 9,358.40	\$ 7,985.00	\$ 11,095.00	\$ 53,174.64	\$ -	\$ 11,200.51	\$ 9,522.84	\$ 7,551.73	\$ 53,143.75	\$ 68,365.13
995	IT - PFC Enhanced	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
996	IT - PFC Regular	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-total for Information Technology	\$ 68,334.24	\$ -	\$ -	\$ -						Sub-total	\$ 67,421.40

Partnership for Children of Cumberland County, Inc.

All Funding Sources
Fiscal Year 2025 - 2026

ONLY THE HIGHLIGHTED FUNDING STREAMS NEED TO BE DISCUSSED.

FUND CODE	July 1, 2025 Beginning Cash Balance	Receipts				Expenditures				Ending Cash Balance	
		October	November	December	YTD	Adjustments to cash/net assets	October	November	December		YTD
PERMANENTLY RESTRICTED FUNDS											
599	Cumberland Community Foundation Endowment	\$ 31,384.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,384.00
	Sub-total for Permanently Restricted Funds	\$ 31,384.00								Sub-total	\$ 31,384.00
	TOTAL	\$ 883,906.70								TOTAL CASH	\$ 2,100,087.08

ADDITIONAL SUMMARIZED INFORMATION
USR
Operating Cash 219,718.43
Investments 223,645.37
\$ 443,363.80
NCPK
Operating Cash (94,204.64)
"Cash Advance" -
"Unresolved FY22- 23" 56,437.00
\$ (37,767.64)

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

Fiscal Year 2025 / 2026

		SHOULD BE:		50%	50%			
Activity	FY 25/26 Budget Effective 7/1/2025	October	November	December	Expenditures Y-T-D	Unspent Allocated Budget Amount	% of Budget Expended	% of Available Funds
Administrative Operations	\$ 12,000.00	\$ -	\$ -	\$ 40.88	\$ 40.88	\$ 11,959.12	0%	100%
Administrative Operations [for interest portion of the construction loan payments]	\$ 16,000.00	\$ 748.34	\$ 651.41	\$ 666.87	\$ 4,259.04	\$ 11,740.96	27%	73%
	\$ 28,000.00	\$ 748.34	\$ 651.41	\$ 707.75	\$ 4,299.92	\$ 23,700.08	15%	85%
CC&R - Core (in case of Federal shutdown)	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	0%	100%
CE/FRC For Construction Loan Payments / Interest payments are coded to 9100-999	\$ 79,449.00	\$ 7,205.73	\$ 7,302.66	\$ 7,287.20	\$ 43,465.38	\$ 35,983.62	55%	45%
Sub-Total	\$ 129,449.00	\$ 7,205.73	\$ 7,302.66	\$ 7,287.20	\$ 43,465.38	\$ 85,983.62	34%	66%
Total Allocated Budget for FY25-26	157,449.00							
Allocated Budget Amount SPENT		\$ 7,954.07	\$ 7,954.07	\$ 7,994.95	\$ 47,765.30			
Allocated Budget Amount UNSPENT						\$ 109,683.70		
SUMMARY OF CASH AND INVESTMENTS								
July 1 - Total Cash Carryover including Investments							\$ 515,804.65	
Projected Unrestricted Revenues at the yearend		\$ -	\$ -	\$ -	\$ (113,913.56)	<---- Cash of \$43,535.44 in GL 1113 at 07-01-25 less the FY 25-26 budget amount		
Unspent Budget for FY25-26 at the month end		\$ -	\$ -	\$ -	\$ 109,683.70			
Subtotal (cash in GL 1113 at the month end to be used for operating funds)		\$ -	\$ -	\$ -		\$ 219,718.43	Cash will be transferred from other streams if necessary.	
Investments at month end (Includes money market account and certificates of deposits, if applicable)	\$ 447,593.66	\$ -	\$ -	\$ -		\$ 223,645.37		
CURRENT TOTAL OF CASH AND INVESTMENTS AT THE MONTH END						\$ 443,363.80		

Partnership for Children of Cumberland County, Inc.
Cash and In-Kind Contributions Report
FY25/26

Total Smart Start Allocation INCLUDING RECURRING FUNDS OF \$259,431 (including prior year Carryforward Funds \$214,209):	\$ 7,046,687.00
Target Cash & In-Kind Required (19%):	\$ 1,338,870.53
Target Cash Required (≥13%):	\$ 916,069.31
Target In-Kind Required (±6%):	\$ 422,801.22

1

CASH DONATIONS		November	December	Y-T-D
Cash Donations - In-House				
Board Donations	501-4410	\$ 30.00	\$ 25.00	\$ 712.57
Other Donations	501-4410	\$ 1,048.00	\$ 2,060.00	\$ 8,363.00
CCF Jerry/Helen Leggett Endowment	501-4410			\$ 1,630.33
Donations - Barlow Research Survey	501-4410			\$ 75.00
Donations - SECC Donation	501-4410			\$ -
Donations - Vending Machine Proceeds	515-4410		\$ 85.51	\$ 514.51
Donations - Giving Tuesday CCF	546-4420			\$ -
Program Income - Rent from Resource Center I	801-4824	\$ 4,288.04	\$ 4,390.97	\$ 25,828.79
Program Income-Little Land Donations	801-4827			\$ -
Program Income - Little Land Vendor Booth Rental	801-4834			\$ -
Program Income - CCR&R Workshop Fees	801-4823	\$ 1,260.00	\$ 470.00	\$ 4,775.00
Program Income - CCR&R Resource Library Fees	801-4823	\$ 25.00	\$ 17.00	\$ 162.00
Program Income - Tenant Copier Fees	801-5311			\$ -
Program Income - Cash Back Capital One	805-4829			\$ -
Program Income - Rent from Resource Center II	812-4761	\$ 4,750.00	\$ 4,750.00	\$ 28,500.00
Program Income - Fundraiser Grilled Cheese Festival	820-4611			\$ -
Miscellaneous	501-4410			\$ -
Total Cash Donations - In-House		\$ 11,401.04	\$ 11,798.48	\$ 70,561.20

TOTAL CASH DONATIONS		\$ 11,401.04	\$ 11,798.48	\$ 70,561.20
City of Fayetteville Federal ARPA Grant	333-4223		\$ 1,740.88	\$ 79,972.88
TOTAL GRANTS		\$ -	\$ 1,740.88	\$ 79,972.88

11.2% **2**

IN-KIND DONATIONS				
In-Kind Donations - In-House				
In-Kind Donations - General Public				\$ -
In-Kind Donations - Volunteer Time		\$ 3,431.89	\$ 266.00	\$ 9,768.97
Google Ads Grant		\$ 5,966.80	\$ 3,971.82	\$ 34,845.40
Donations - Other In-Kind - Art Guye		\$ 459.90		\$ 459.90
Vendor donations of books/toys/supplies: Amazon				\$ -
Vendor donations of books: Barnes & Noble				\$ -
Total In-Kind Donations - In-House		\$ 9,858.59	\$ 4,237.82	\$ 45,074.27

In-Kind Donations - Direct Service Providers				
Quarterly Donations				\$ 6,620.36

TOTAL IN-KIND DONATIONS		\$ 9,858.59	\$ 4,237.82	\$ 51,694.63
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3.9% **3**

GRAND TOTAL		\$ 21,259.63	\$ 17,777.18	\$ 202,228.71
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15.1%

\$ (1,136,641.82) **4**
TARGET REMAINING

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

President's Report
NC Pre-K Committee and Board of Directors Meeting
Methodist University, Matthews Ministry Center, Bldg. 21
Thursday, December 11, 2025

A. NCPC/DCDEE Updates / Legislative Updates

1. NCPC

- This month's special story focuses on the first Annual Grilled Cheese Festival.
- Carry-forward funding [\$214,209] budgets are going to the Board for approval.
- Carry-forward caps were decreased by 10% for FY 26. Our cap will be \$190,261.
- Marta Hester's Public Policy Update is attached.

2. DCDEE

- **Region 5:** Payment for these activities continues to be up to date. Amendments have been executed to allocate additional funds for HSB and B3QI to complete their six-month contracts. Due to attrition, both contracts will end on December 31, 2025.
- Child Care Resources, Inc. (CCRI) (the current contractor for the HSB project) was awarded the new contract for HSB. They will not subcontract any services. Staff will work directly for the project. The award for B3QI has not been announced, but we have received information that they will directly hire specialists as well. Our B3QI Specialists have both taken other positions.
- CCRI is doing listening sessions regarding the RFA for CORE services in the South Central region of NC. We will be meeting with them on December 15.
- **NC Pre-K:** All 18 requests for extensions for 12 additional weeks for Long Term Substitutes have been approved.
- **At the Winter Meeting for NC Pre-K** the plan for reallocation of slots to contractors who could place additional children was reviewed. These sites will also get administrative funds as part of the reallocation. Additionally, all contractors will receive a small increase in administrative funds for the remainder of this school year. It is not a permanent increase. Amounts and budget templates will be sent to contractors by the end of December, with contract amendments taking effect on January 30, 2026.

3. State Level

- NC continues to be the only state without a final state budget for FY26.
- For details of the session and federal updates, refer to the NC Center for Nonprofits' [December 5th Public Policy update](#).

4. Federal Level

- The federal government is under a continuing resolution through January 30, 2026.

5. Local Level

- The United Way of Cumberland County through the re-established Literacy Council is coordinating with the Cumberland County Library for Dolly Parton Imagination Story Hours.
- Cumberland County Schools continues to host Be Strong Families Parent Cafes. The schedule for the remainder of the school year is attached.

B. Grant Opportunities/Updates/RFPs

- Our County and City of Fayetteville grants are all active. Requests for reimbursements and data requests are being managed by fiscal and programmatic staff.

- Building construction is moving forward. The construction schedule indicates work will continue through January. Mike will provide updates to staff and tenants as different areas are impacted.
- Our request to Golden *LEAF* for capital funding for Phase III of the Building project was denied.
- Additional information was sent to the Cannon Foundation that the building project has started, along with answers to questions from their Board. We just received notice that we have been awarded the full amount requested of \$100,000 for use on Phase 3 of the building project.

C. Staff Updates

- **Early Literacy and Play Coordinator and Communications & Digital Media Specialist – recruiting and interviewing.** If you are interested in or would like to refer a candidate for these full-time positions, please contact Anthony Ramos (aramos@ccpfc.org) for more information.
- **Farewell to Michelle Jones, HSB Specialist.** CCRI has won the contract for the HSB project and will not subcontract for regional coverage. Michelle will be going to work for CCRI in the capacity of HSB Specialist. Her last day with the Partnership will be December 31. We wish her well as she continues her work as a behavior specialist with the new HSB project.
- **Farewell to Tonya McCall, Birth-3 Specialist.** Tonya has taken a new position at the Hoke County Partnership as an Early Childhood Consultant. She will put her infant/toddler skills together with her early childhood experience in serving providers in Hoke County. We wish her well in this new position.
- **Staff Holiday Luncheon was held on December 10 with a Hawaiian theme.** Following the luncheon festivities, staff had the remainder of the day off.

D. Events/Recognitions

- **NC Pre-K Let's Get Enrolled – Applications for the 2025-2026 school year are still being accepted.** Please share the URL: [LetsGetEnrolled.com](https://letsgetenrolled.com). Contact Ar-Nita Davis (adavis@ccpfc.org). Promotional materials for the 2026-2027 school year have been released on social media and are posted on our website. Pre-K Be the First to Know 26/27 school year email invitation launched December 7. There are already 98 families signed up to know when applications launch in January. Applications for the new school year will launch January 22.
- **Barnes and Noble Book Drive** – The dates for this year's book drive are November 1 – December 15. We are thrilled to be recipients of the local store's book drive. The combined total for Round 1 and 2 of delivery of books in **November and December is 1,270 books with an in-kind value of \$9,567.**
- **Freedom Christian Academy's National Honor Society Book Drive** – December 1-12. They are accepting new and gently used children's books. This effort is benefitting the Partnership's Literacy Initiatives. Delivery will occur prior to their holiday break.
- **It's a Pajama Party! – December 13, 10:00-11:30 am.** Registration is required. Kids will be in cozy pajamas for a morning of cheerful holiday stories and festive songs by the "fireplace"!
- **Giving Tuesday:** The Cumberland Community Foundation's Giving Tuesday event wrapped up. **Giving Tuesday donations were amplified through generous donors to the Cumberland Community Foundation.** Final numbers will not be available until the end of December. Initial information from CCF indicates it was a very successful campaign with increased donations from last year.
- **Little Land BIG Play for Families 2026 – Save the date for March 14, 2026 from 10:00 am – 2:00 pm at the Crown Expo Center.** The website is updated and live. Now accepting vendor applications: <https://ccpfc.org/littleland/little-land-vendor-agreement/>.
- **Grilled Cheese Festival – Save the date for November 7, 2026.**

The First Annual Grilled Cheese Festival: A Community Triumph in Support of Partnership for Children of Cumberland County

The sun shone brightly over Hope Mills as the first annual **Grilled Cheese Festival** unfolded at the beautiful **Dirtbag Ales and Taproom**. The weather was perfect, setting the stage for a day filled with laughter, music, and the irresistible aroma of melted cheese.

A Ticket Selling Success

- More than **500 tickets** were sold, proving that the community was hungry not only for grilled cheese but also for connection and purpose.
- Food trucks lined the venue, each crafting their own grilled cheese masterpieces—gooey, golden, and inventive enough to make even the most devoted cheese lover swoon.
- Local vendors added to the magic, offering creative items and tasty treats that kept festival-goers browsing and snacking throughout the day.

Entertainment & Energy

- **Five Star Entertainment** kept spirits high with music that had families and friends singing along.
- **Volunteers** gave generously of their time, ensuring every detail—from ticketing to cleanup—was handled with care and heart. Their support garnered nearly \$1800 in in-kind support.

The Big Cheese Battle

The highlight of the day was the fierce but friendly competition to crown the **Grilled Cheese Supreme**. After countless bites and ballots, the **People's Choice Big Cheese Award** went to **Bus Stop Melts**, whose gooey creation captured the hearts (and stomachs) of the crowd.

Fundraising & Friend Raising

This wasn't just about food—it was about impact. Between cash donations and in-kind contributions, the festival raised nearly **\$12,000** to support programs and services benefiting local children and families.

A Day to Remember

The festival was more than an event—it was a celebration of **community spirit, generous hearts, and full bellies**. It was proof that when neighbors come together, magic happens.

From: Marta Hester <mhester@smartstart.org>

Good afternoon,

Thank you joining us this morning for the Smart Start Network Public Policy Meeting featuring Dr. Ruth Friedman and Samantha Cole. I am also sharing another recently updated resource for parents, [ICE know your rights fact sheet](#) by the Center for Law and Social Policy. The fact sheet includes information for parents, including information to address any disputes for minor child/ren. A special online training via Zoom for the early childhood community on immigration also will be held next Wednesday, Dec. 10th at 7 PM, hosted by the National Domestic Workers Alliance, MomsRising, BCDI-Carolinas, the NC Budget and Tax Center, Pathways Preschool Center, the MDC NC Home-Based Child Care Initiative, the Education Justice Alliance, and North Carolina Asian Americans Together. Register at: <https://ndwa.us/4oy1boG>

STATE UPDATES

NC Governor's Task Force on Child Care and Early Education

The December Governor's Task Force on Child Care and Early Education Meeting was held on Monday, December 3, 2025. Task force members have asked the group to also include child care for school age children under the scope. According to a report issued by the National Afterschool Alliance, in NC, 5.7 hours is the average time per week school-age children spend looking after themselves without adult supervision.

- [America After 3PM 2025](#)
- [After-school care in high demand for NC parents - EdNC](#) [After-school care in high demand for NC parents - EdNC](#)

Child Care Academies

NC Department of Health and Human Services, Division of Child Development and Early Education, will implement a workforce initiative funded by a federal Preschool Development Grant. Please note this is separate from the legislative proposal for Child Care Academies.

The list of Child Care Academy Partners funded by DCDEE includes:

1. Appalachian State University
2. Bladen Community College
3. Central Carolina Community College
4. Central Piedmont Community College
5. Davidson-Davie Community College
6. Durham Technical Community College
7. Elizabeth City State University
8. Forsyth Technical Community College
9. Guilford Technical Community College
10. Montgomery Community College
11. Nash Community College
12. Pitt Community College
13. Roanoke-Chowan Community College
14. Sandhills Community College

15. The University of North Carolina at Chapel Hill

16. Wilson Community College

- [NCDHHS Implements Child Care Academies to Address Early Care and Learning Crisis | NCDHHS](#)

NC Candidate Filing

The official candidate filing period is now open with candidates for state and federal office having until Friday, December 19, 2025, to file for the March 3rd primary election. Senate President Pro Tempore Phil Berger will be challenged by Rockingham County Sheriff Sam Page in the Republican primary in the district that includes Rockingham and part of Guilford. Media outlets anticipated Page would run against Berger in this race several months again.

- [2026 primary candidate list by contest federal and state.pdf](#)
- [Unofficial Primary Election Candidates for 2027 NC House](#)
- [Unofficial - Primary Election Filing for 2027 Senate](#)

NC Department of Commerce Tiered Rankings

The 40 most distressed counties are designated as Tier 1, the next 40 as Tier 2 and the 20 least distressed as Tier 3, with the county tiers calculated using the four factors below:

- Average unemployment rate
- Median household income
- Percentage growth in population
- Adjusted property tax base per capita

Eighteen counties will change tiers in 2026. Counties moving to a less distressed tier include Beaufort, Camden, Davie, Graham, Macon, Montgomery, Randolph, Stanly, and Surry. Counties moving to a more distressed tier include Buncombe, Burke, Granville, Haywood, Henderson, Jones, Madison, Pasquotank, and Yancey

- [County Distress Rankings \(Tiers\) | NC Commerce](#)

FEDERAL UPDATES

Administration for Children and Families

Alex J. Adams, PharmD, MPH, was sworn in on November 24, 2025, as Assistant Secretary for the Administration for Children and Families (ACF) by U.S. Health and Human Services Secretary Robert F. Kennedy Jr.

Head Start's Role in Addressing Child Mental Health Issues

Earlier this week, the Center for American Progress released a Head Start Study determining that one in ten children in the United States under the age of 5 currently suffers from a mental health issue. In rural communities, many families would have no access to help through licensed child care, or family support programs such as home visiting, mental health services, and early intervention, were it not for Head Start.

- [Head Start Is a Model for Supporting Child and Family Mental Health - Center for American Progress](#)

Current updates on child care facility openings and closings for the month of November 2025 will be shared as soon as it becomes available. The 2026 Smart Start Network Public Policy Agenda is still being revised. Once again, we will continue to advocate for our 2025 legislative priorities.

Please continue to keep me posted on your advocacy efforts and let me know how I may assist. The last Smart Start Network Public Policy Meeting for 2025 will be held on Friday, December 19, 2025.

Thank you,

Marta



Marta T. Hester
Public Policy Director
984.221.1221

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

Be Strong Families Parent Cafés

2025-2026 Parent Café Schedule

December 11, 2025	1-3 p.m.	Fayetteville Metropolitan Housing Authority, 229 Lincoln Drive
January 8, 2026	1-3 p.m.	Fayetteville Metropolitan Housing Authority, 229 Lincoln Drive
February 6, 2026	9-11 a.m.	1307 Hillsboro Street
March 6, 2026	9-11 a.m.	1307 Hillsboro Street
April 17, 2026	9-11 a.m.	1307 Hillsboro Street
May 1, 2026	9-11 a.m.	1307 Hillsboro Street

Parent Cafés are physically and emotionally safe spaces where parents/caregivers talk and listen to one another about topics that matter to them. These highly structured, small group conversations promote peer-to-peer learning and deep self-reflection. Parents/caregivers of children of all ages are welcome to attend. As one participant stated, “the more you come, the more like family you become.” Agencies are encouraged to have their staff trained too.



Five Protective Factors that Strengthen Families

Parent Café conversations are designed around the five Protective Factors: Parental Resilience, Social Connections, Knowledge of Parenting & Child Development, Concrete Support in Times of Need, and the Social & Emotional Competence of Children. By building on the strengths that parents already possess, Parent Café conversations examine how the knowledge and application of the Protective Factors can increase the chances of healthy outcomes for children, families, and communities.

****Resources, door prizes, and refreshments will be provided during the Parent Café.****

To reserve a seat or inquire about hosting a Parent Café, contact Wanda Wesley at 910-483-7370 or email wandawesley@ccs.k12.nc.us. To learn more visit <https://www.beststrongfamilies.org/cafes-overview>



Partnership for Children of Cumberland County, Inc.
DSP Fiscal, Contractual and Programmatic Monitoring Status Report
Fiscal Year 2025-2026
 Updated 1-12-2026

	Direct Service Provider	Fiscal/Contracts Status	Resolution	To Be Completed By	Status for Fiscal Year 2025-2026	Programmatic Status	Resolution	To Be Completed By
1	Cumberland County Health Department <i>Child Care Health Consultant [CCHC]</i>	<ul style="list-style-type: none"> Fiscal Monitoring [includes Contracts] 		K. Wilson	Fiscal Monitoring Proposed Site Visit: <i>March 2026</i>	Programmatic Monitoring: Site Visit: <i>2/17/2026</i>		P. Federline
2	Fayetteville Technical Community College <i>Child Care Scholarships</i>	<ul style="list-style-type: none"> Fiscal Monitoring [includes Contracts] 		K. Wilson	Fiscal Monitoring Proposed Site Visit: <i>March 2026</i>	Programmatic Monitoring: Site Visit: <i>2/05/2026</i>		P. Federline
3	Fayetteville Technical Community College <i>Child Care Scholarships</i> <i>Administrative Support</i>	<ul style="list-style-type: none"> Fiscal Monitoring [includes Contracts] 		K. Wilson	Fiscal Monitoring Proposed Site Visit: <i>March 2026</i>	Programmatic Monitoring: Site Visit: <i>02/05/2026</i>		P. Federline
4	United Way <i>Dolly Parton Imagination Library (DPIL)</i>	<ul style="list-style-type: none"> Fiscal Monitoring [includes Contracts] 		K. Wilson	Fiscal Monitoring Proposed Site Visit: <i>March 2026</i>	Programmatic Monitoring: Site Visit: <i>Pending Scheduling</i>		P. Federline