

Finance Committee Meeting Agenda
Quorum = 3 (50%) (Total Committee Members = 6)
 Thursday, May 14, 2026
 1:00 pm – 3:00 pm
HYBRID (Charles Morris Conference Room and Zoom)

	Topic	Presenter
I.	Call to Order & Chair Comments ^Δ	
	A. Welcome B. Volunteer Forms (https://ccpfc.tfaforms.net/5170631) C. FY 26/27 Draft Board and Committee Calendar	Betty Smith Betty Smith Mary Sonnenberg
II.	Action Items*	
	A. March 19, 2026 Minutes B. Bi-Annual Investment Review	Betty Smith Charles Morris
III.	Discussion ^Δ	
	A. CORE RFA B. Capital One Cashback Receipts \$8,412.22 C. Building Construction <ol style="list-style-type: none"> 1. Phase III – Update <ol style="list-style-type: none"> a. Cannon Foundation Unspent/Unallocated Funds \$23,292 2. Phase II Repair – Completed and Paid D. Building Sustainability Workgroup Recommendation: Evaluate options for sale of part or all of Building (351 Wagoner Drive) with information from NC DCDEE and other related parties, including staff, Board, real estate agents and other entities. E. Evaluate options for Organizational Sustainability & Succession Planning with related organizations, including discussions with Robeson County Partnership for Children, staff, Board and other entities. F. Strategic Planning Update: Progress and Next Steps G. New Board & Officers Orientation, July 30, 2026	Mary Sonnenberg Mary Sonnenberg Mary Sonnenberg Mary Sonnenberg Mary Sonnenberg Mary Sonnenberg Mary Sonnenberg
IV.	Accounting Reports ^Δ	
	A. Financial Reports: April 2026 ^Δ <ol style="list-style-type: none"> 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 	Marie Lilly / Betty Smith Carole Mangum Carole Mangum Michelle Downey

	B. April 2026 Morgan Stanley Statement (<i>See Section II.B.</i>) C. FY 26/27 Partnership Umbrella Budget (PUB), effective July 1, 2026	Mary Sonnenberg Marie Lilly																																															
V.	President's Report^A	Mary Sonnenberg																																															
VI.	Contract Management Reporting^A																																																
	A. Monitoring Status Timelines 1. Smart Start Fiscal Report 2. Smart Start Program Report 3. SWCDC Region 5 Report 4. NC Pre-K Monitoring Report	Karen Staab Pamela Federline Carole Mangum Carole Mangum																																															
VII.	Upcoming Meetings / Holidays / Closures																																																
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	* Needs Action ^A 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

DRAFT Board & Committee Meeting Calendar (with Professional Conferences) FY 2026/2027

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>Daniele Malvesti Petti</i>	<i>Tamiko Colvin</i>	<i>Steven Gipson</i>	<i>Anthony Ramos</i>	<i>Carolyn Hardy</i>	<i>Belinda Gainey</i>	<i>Belinda Gainey</i>	<i>Belinda Gainey</i>	<i>Belinda Gainey</i>	<i>Belinda Gainey</i>
Chair	<i>Brenda Jackson</i>	<i>Maybelyn Rodriguez Laureano</i>	Dr. Rondell Bennett	<i>Felicia Tyson-Johnson</i>	<i>Lonnie Ballard</i>	<i>Joe Deaton</i>	<i>Betty Smith</i>	<i>Darlisha Warren</i>	<i>Dr. Patricia Fecher</i>	<i>Dr. Patricia Fecher</i>	<i>Co-Chair: Dr. Eric Bracy or Maria Ford</i>
Frequency	1 st Tuesday Quarterly	1 st Thursday Bi-Monthly	2 nd Thursday Quarterly	1 st Tuesday Bi-Monthly	3 rd Tuesday Quarterly	3 rd Monday Monthly	3 rd Thursday Bi-Monthly	2 nd 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 2026						7/20/26			7/30/26		
August	8/4/26	8/6/26		8/4/26	8/18/26	8/17/26	8/20/26			8/27/26	8/27/26
September			9/10/26			9/21/26		9/9/26	9/24/26		
October		10/1/26		10/6/26		10/19/26	10/15/26			10/29/26	10/29/26
November	11/3/26		11/12/26		11/17/26	11/16/26		11/11/26	11/19/26*		
December				12/1/26		12/14/26*				12/17/26*	12/17/26*
January 2027		1/14/27*		1/12/27* 1:00-4:00pm		1/11/27*	1/21/27	1/13/27	1/28/27		
February	2/2/27		2/11/27	2/2/27 1:00-5:00pm	2/16/27	2/15/27				2/25/27	2/25/27
March		3/4/27		3/2/27* 1:00-5:00pm		3/15/27	3/11/27*	3/10/27	3/18/27*		
April				4/6/27		4/19/27				4/29/27*	4/29/27*
May	5/4/27	5/6/27			5/18/27	5/17/27	5/13/27*	5/12/27	5/20/27*		
June			6/3/27*	6/1/27		6/7/27*				6/10/27*	6/10/27*

*Denotes not on a regular scheduled date



Partnership for Children of Cumberland County, Inc.
Virtual Finance Committee Meeting Minutes
March 19, 2026 (1:00 pm to 2:33 pm)
Be the Driving Force



MEMBERS PRESENT: Dr. Meredith Gronski, Brenda Jackson, Mark Rice and Betty Smith
MEMBERS ABSENT: Amy Cannon and Dr. Tre’vone McNeill
NON-VOTING ATTENDEES: Michelle Downey, Belinda Gainey, Marie Lilly, Carole Mangum and Mary Sonnenberg

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/	<p>The scheduled virtual meeting of the Finance Committee was held on Thursday, March 19, 2026, and began at 1:00 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 and thanked them for joining. B. Committee members who reviewed the committee packet prior to the meeting were asked to complete the online volunteer form. C. Mary Sonnenberg informed the committee that 17 out of 21 board donations have been received. Many Grantors require that board members donate to the organization. Some board members did give through the Cumberland Community Foundation Giving Tuesday Campaign. Through this campaign the donations are amplified; therefore, PFC receives more money than what is actually given.</p>	<p>Called to Order</p> <p>None</p> <p>None</p> <p>None</p>	<p>None</p> <p>None</p> <p>None</p>
II. Action Items* A. January 15, 2026 Minutes B. System of Support (SOS) for United Way Dolly Parton’s Imagination Library	<p>A. The minutes for the January 15, 2026 scheduled meeting were previously emailed and reviewed by the committee members. Mark Rice moved to accept the minutes as presented. Brenda Jackson 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. Mary stated that it is recommended that the United Way Dolly Parton’s Imagination Library (DPIL) Activity be placed on the System of Support (SOS) as part of the requirements for becoming a new Direct Service Provider (DSP). DPIL will be required to submit support documentation with each Financial Status Report (FSR) and will be subject to additional months of fiscal monitoring, if needed. Brenda Jackson moved to accept that the United Way Dolly Parton’s Imagination Library Activity be on the SOS 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</p>	<p>Motion Carried</p> <p>Motion Carried</p>	<p>None</p> <p>None</p>



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	<p>comment in the ZOOM chat box. All votes were unanimous. There were no abstentions. The motion carried.</p> <p>Question: Has the State had yet passed a budget yet? Answer: No. They are doing committee work and will be going into short session in April. It is possible that they are not going to do pass any major budgets, but subsidy, market rate floor is one of the things that might be done. There may not be a new budget passed this year. North Carolina is the only state in the country without a budget; we are operating on the same budget as the previous years. There may be potential changes with SNAP and Medicaid since the federal government has moved more cost to states to fund most of these benefits.</p>		
<p>III. Discussion^A</p> <ul style="list-style-type: none"> A. CORE RFA B. Building Construction <ul style="list-style-type: none"> 1. Phase III – Update 2. Phase II Repair C. Organizational and Building Sustainability <ul style="list-style-type: none"> 1. NCPC – Exploration of Means for Sustainability & Efficiencies for the Smart Start Network 2. Building Sustainability Workgroup 3. Strategic Planning Update: Progress and Next Steps D. Annual Submission of Activities and Budgets for Smart Start FY 26-27 E. June 30, 2025 Form 990 Status F. PFC Little Land 	<ul style="list-style-type: none"> A. Mary reported that the Region 5 CORE project goes through the end of June 2026. This activity provides consumer education on childcare and coaching and professional development across our eight-county area. The RFA has gone out; PFC is not bidding due to the size of the project. The three entities who have been part of the NC CCR&R Council will be applying for each of the areas that they are in, and perhaps the East, because there are four regions. NCPC will also be applying for the entire project. The RFA is due on April 5, 2026. PFC budgeting and planning for next year is being done without any of the Region money. PFC was receiving 15% de minimus of admin money; that money will no longer be received. Staff designated for CORE will be budgeted in the Smart Start budget. Others who were funded with Region 5 budgets have moved on to other positions outside of the organization. B.1. The final walk through for Phase III is being completed in the upcoming week. Final invoices for Steve Fleming and the Contractor will be forthcoming. These invoices are covered by the CDBG and Cannon Foundation Grants. B.2. Phase II of building construction was completed, but there was some leaking. These repairs have since been completed. C.1. Mary stated that PFC is looking at organizational and building sustainability. NCPC has started looking at the modernization of the Smart Start network. They are exploring Regionalization of Services (share back-office functions, such as HR, IT, finance, or compliance to reduce overhead and free up capacity for mission-driven work), Consolidation of Services (combine specific programs or service delivery functions into a single jointly operated effort, pooling resources and expertise across a shared geography), Centralization of Services (where one LP, NCPC, or a regional hub coordinates and delivers a defined set of services on behalf of multiple LPs) and Mergers (two or more LPs legally combine into one unified nonprofit with one board, one staff, and one budget. Mergers result in a permanent structural change and are led by Local Partnership Boards of Directors). PFC is already assisting other partnerships with IT, accounting, P&E, MAC and other services. C.2. The Building Sustainability Work Group has been in discussions regarding owning the PFC building. The question is “Is it manageable to make ongoing repairs on the building”. Money for capital projects are limited; capped at \$100,000 for Tower 1. This money will not cover the costs of roof 	<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>5</p>

Partnership for Children of Cumberland County, Inc.
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March 19, 2026 (1:00 pm to 2:33 pm)
Be the Driving Force

	<p>repair, the elevators, windows, etc. The final recommendation regarding selling part or the entire building will be taken to board for final approval. Tower 1 of the building, if sold, that money will need to be returned to the State since the funding for purchase came from the State. Information is being gathered to determine the best path to take. Marie Lilly stated that PFC staff is being made of aware of the steps being taken. Mary stated that PFC is looking at its footprint in the building. Due to a smaller staff, Leadership is looking at how to move everyone into Suite 200. Downstairs offices can then be rented and monies can be used for program income. The library and staff at front desk will remain downstairs.</p> <p>C.3. Mary stated that the Finance Committee will focus on Strategic Pillar 1: Sustainable & Adaptive Organization. PFC is looking at ensuring the long-term organizational stability and adaptability of this program, looking at leadership, diversified funding, and efficient systems that support mission impact. The Strategic Objectives are to:</p> <ul style="list-style-type: none"> • Strengthen leadership continuity through succession planning and cross-training. • Diversify revenue streams to reduce reliance on government funding. • Improve staff retention and satisfaction through competitive compensation and development. • Modernize systems and processes to increase efficiency and reduce administrative burden. • Build internal fundraising and communications capacity. <p>An Endowment Committee has been added to PFC. The Cumberland Community Foundation has an opportunity with some match grants with another endowment but you must have an Endowment Committee. PFC will now have the opportunity for these grants.</p> <p>PFC will be finalizing some of the Key Performance Indicators (KPIs) and look at the percentages. Mary informed the committee that her retired will be either in the winter or spring of 2028.</p> <p>D. Mary stated that the Annual Submission of Annual Activities and Budgets for Smart Start will be discussed and approved at the April 2026 board meeting. This is the third year of the budget cycle so there is nothing significantly different.</p> <p>The Director at 4C has stepped down and the Assistant Director is now running the organization. A meeting will take place regarding next year's budget.</p> <p>Marie stated that the FY26-27 Smart Start budget will be leaner due to the end of the Region budgets and other changes that are taking place.</p> <p>Per Mary, the NC Pre-K admin funding will be lean as well; not sure regarding changes in slot allocation.</p> <p>E. Information has been given to the CPA to process the Form 990. The Draft 990 should be sent to PFC by the end of March 2026. The 990 is due to the IRS by May 15, 2026. The Board Treasurer will be the signer.</p> <p>F. PFC Little Land took place on Saturday, March 14, 2026. It was well attended; attendance was approximately 1150. Surveys have been sent for feedback. Next year's event will take place on March 13, 2027.</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>
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Partnership for Children of Cumberland County, Inc.
Virtual Finance Committee Meeting Minutes
March 19, 2026 (1:00 pm to 2:33 pm)
Be the Driving Force



<p>IV. Accounting Reports[^]</p> <p>A. Final NCPC Monitoring Report</p> <p>B. Financial Reports: February 2026</p> <ol style="list-style-type: none"> 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 <p>C. February 2026 Morgan Stanley Statement</p>	<p>A. Mary reported that the Final NCPC Monitoring Report was included in the packet. There were minor issues that have been taken care of.</p> <p>B.1.-B.5. The financial reports for February 2026 were previously emailed. Marie Lilly, Mary Sonnenberg and Carole Mangum provided a brief overview of the February 2026 reports with the committee. All financial reports for February 2026 were included in the electronic packet.</p> <p>B.6. The Cash and In-Kind Report for February 2026 was previously emailed. Michelle Downey reviewed the report with the committee. Parent fees for subsidy have not been received and are not included in the report.</p> <p>C. Mary provided an overview of the February 2026 Morgan Stanley Statement.</p> <p>Mary asked the committee if they know of any community member in the financial world to let her know. Members are needed on the Endowment Committee. The committee will meet quarterly.</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>V. President’s Report[^]</p>	<p>The President’s Report from February 2026 was included in the packet for information only.</p> <p>The updated link from the NC Center of Nonprofits was added to the report. Cyber security is being discussed at NCPC. An assessment is being done across the network. PFC just renewed its cyber security assessment. Marta Hester, Public Policy Director, has been invited to the April 2026 PFC board meeting.</p> <p>Pinwheel Planting on Thursday, March 26, 2026 at 11:00am.</p>	<p>None</p>	<p>None</p>
<p>VI. Contract Management Reporting[^]</p> <p>A. Monitoring Status Timelines</p> <ol style="list-style-type: none"> 1. Smart Start Fiscal Report 2. Smart Start Program Report 3. SWCDC Region 5 Report 4. NC PreK Report 	<p>A.1. Marie provided an overview of the Smart Start Fiscal Report.</p> <p>A.2. Mary provided an overview of the Smart Start Program Report.</p> <p>A.3. Carole provided an overview of the SWCDC Region 5 CORE Report. The final reports will be submitted by March 31, 2026.</p> <p>A.4. Carole reported that PFC is currently participating in a desktop monitoring. There is nothing to report at this time.</p> <p>Mary asked committee members if they would continue serving on the Finance Committee for FY 26-27. Betty Smith, Dr. Meredith Gronski, Mark Rice and Brenda Jackson all agreed. The time set for the meeting was agreed upon.</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>VII. Upcoming Meetings / Holidays / Closures</p>	<p>See Agenda</p>	<p>None</p>	<p>None</p>
<p>VIII. Adjournment</p>	<p>As there was no further business; the chair announced the meeting adjourned. The meeting was adjourned at 2:33 pm.</p>	<p>Adjourned</p>	<p>None</p>

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

Secretary of Meeting

Date

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

Committee Chair

Date

STATEMENT FOR:

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

Beginning Total Value (as of 4/1/26)

\$159,206.32

Ending Total Value (as of 4/30/26)

\$164,872.29

Includes Accrued Interest

Access Your Account Online At

www.etrade.com or call 800-387-2331

*Morgan Stanley Smith Barney LLC. Member SIPC.
E*TRADE is a business of Morgan Stanley.*

#BWNJGWM

PARTNERSHIP FOR CHILDREN OF CU
C/O JAMES GRAFSTROM
& MARY SONNENBERG
351 WAGONER DRIVE SUITE 200
FAYETTEVILLE NC 28303

Account Summary

Self-Directed Brokerage Account

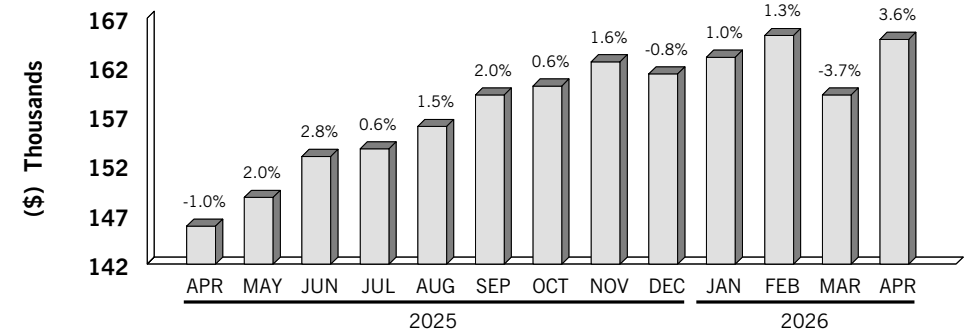
PARTNERSHIP FOR CHILDREN OF CU
C/O JAMES GRAFSTROM

CHANGE IN VALUE OF YOUR ACCOUNT (includes accrued interest)

	This Period (4/1/26-4/30/26)	This Year (1/1/26-4/30/26)
TOTAL BEGINNING VALUE	\$159,206.32	\$161,372.80
Credits	—	—
Debits	—	—
Security Transfers	—	—
Net Credits/Debits/Transfers	—	—
Change in Value	5,665.97	3,499.49
TOTAL ENDING VALUE	\$164,872.29	\$164,872.29

MARKET VALUE OVER TIME

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

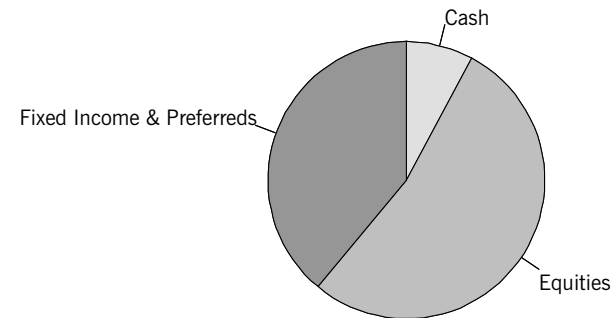


The percentages above represent the change in dollar value from the prior period. They do not represent account investment performance, as they do not consider the impact of contributions and withdrawals, nor other factors that may have affected performance calculations. No percentage will be displayed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

ASSET ALLOCATION (includes accrued interest)

	Market Value	Percentage
Cash	\$12,880.45	7.81
Equities	87,771.29	53.24
Fixed Income & Preferreds	64,220.55	38.95
TOTAL VALUE	\$164,872.29	100.00%

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 3/31/26)	This Period (as of 4/30/26)
Cash, BDP, MMFs	\$12,686.28	\$12,880.45
Stocks	629.86	669.83
ETFs & CEFs	122,625.42	127,763.91
Mutual Funds	23,264.76	23,558.10
Total Assets	\$159,206.32	\$164,872.29
Total Liabilities (outstanding balance)	—	—
TOTAL VALUE	\$159,206.32	\$164,872.29

INCOME AND DISTRIBUTION SUMMARY

	This Period (4/1/26-4/30/26)	This Year (1/1/26-4/30/26)
Qualified Dividends	—	\$3.90
Other Dividends	315.77	1,232.22
Interest	0.10	0.41
Income And Distributions	\$315.87	\$1,236.53
Tax-Exempt Income	—	—
TOTAL INCOME AND DISTRIBUTIONS	\$315.87	\$1,236.53

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 (4/1/26-4/30/26)	This Year (1/1/26-4/30/26)
Foreign Tax Paid	—	\$0.69

CASH FLOW

	This Period (4/1/26-4/30/26)	This Year (1/1/26-4/30/26)
OPENING CASH, BDP, MMFs	\$12,686.28	\$12,320.20
Dividend Reinvestments	(121.70)	(795.16)
Income and Distributions	315.87	1,355.41
Total Investment Related Activity	\$194.17	\$560.25
Total Cash Related Activity	—	—
Total Card/Check Activity	—	—
CLOSING CASH, BDP, MMFs	\$12,880.45	\$12,880.45

GAIN/(LOSS) SUMMARY

	Realized This Period (4/1/26-4/30/26)	Realized This Year (1/1/26-4/30/26)	Unrealized Inception to Date (as of 4/30/26)
Short-Term Gain	—	—	\$95.86
Short-Term (Loss)	—	—	(9.38)
Total Short-Term	—	—	\$86.48
Long-Term Gain	—	—	36,713.35
Long-Term (Loss)	—	—	(15,458.79)
Total Long-Term	—	—	\$21,254.56
TOTAL GAIN/(LOSS)	—	—	\$21,341.04

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.

Account Detail

Self-Directed Brokerage Account

PARTNERSHIP FOR CHILDREN OF CU
C/O JAMES GRAFSTROM

Investment Objectives (in order of priority): Income

Brokerage Account

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

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. 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/bdpcdisclosure. 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	\$12,880.45	—	\$1.29	0.010
<hr/>				
	Market Value	Percentage of Holdings	Est Ann Income	
CASH, BDP, AND MMFs	\$12,880.45	7.81%	\$1.29	

Account Detail

Self-Directed Brokerage Account

PARTNERSHIP FOR CHILDREN OF CU
C/O JAMES GRAFSTROM

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	\$95.690	\$332.01	\$669.83	\$337.82	\$18.34	2.74
<i>Rating: Morgan Stanley: 2, Morningstar: 1; Next Dividend Payable 06/2026; Asset Class: Equities</i>							

	Percentage of Holdings	Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income	Current Yield %
STOCKS	0.41%	\$332.01	\$669.83	\$337.82	\$18.34	2.74%

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	\$228.710	\$45,350.53	\$80,277.21	\$34,926.68	
Reinvestments		29.838		5,279.54	6,824.25	1,544.71	
	Total	380.838		50,630.07	87,101.46	36,471.39	1,315.41 1.51
<i>Next Dividend Payable 06/2026; Asset Class: Equities</i>							
VANGUARD LONG-TERM CORPORATE (VCLT)		545.000	74.610	54,991.61	40,662.45	(14,329.16)	2,271.56 5.59
<i>Next Dividend Payable 05/05/26; Asset Class: FI & Pref</i>							

	Percentage of Holdings	Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income	Current Yield %
EXCHANGE-TRADED & CLOSED-END FUNDS	77.49%	\$105,621.68	\$127,763.91	\$22,142.23	\$3,586.97	2.81%

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 and 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)	Purchases	2,988.805	\$5.490	\$17,500.00 p	\$16,408.54	\$(1,104.95)		
Reinvestments		1,302.288		7,183.62	7,149.56	(34.06)		
	Total	4,291.093		24,683.62	23,558.10	(1,139.01)	1,476.14	6.27

Enrolled In Dividend Reinvestment; Capital Gains Reinvest; Asset Class: FI & Pref

	Percentage of Holdings	Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income	Current Yield %
MUTUAL FUNDS	14.29%	\$24,683.62	\$23,558.10	\$(1,139.01)	\$1,476.14	6.27%

	Percentage of Holdings	Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income Accrued Interest	Current Yield %
TOTAL VALUE	100.00%	\$130,637.31	\$164,872.29	\$21,341.04	\$5,082.74	3.08%

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	\$12,880.45	—	—	—	—	—
Stocks	—	\$669.83	—	—	—	—
ETFs & CEFs	—	87,101.46	\$40,662.45	—	—	—
Mutual Funds	—	—	23,558.10	—	—	—
TOTAL ALLOCATION OF ASSETS	\$12,880.45	\$87,771.29	\$64,220.55	—	—	—

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				\$121.70
4/1		Dividend Reinvestment	VANGUARD HI YLD CORP INV	REINVESTMENT a/o 03/31/26	22.330	5.4500	(121.70)
4/6		Dividend	VANGUARD LONG-TERM CORPORATE				194.07
4/30		Interest Income	MORGAN STANLEY PRIVATE BANK NA	(Period 04/01-04/30)			0.10
NET CREDITS/(DEBITS)							\$194.17

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)
4/1	Automatic Investment	BANK DEPOSIT PROGRAM	\$0.16
4/6	Automatic Investment	BANK DEPOSIT PROGRAM	194.07
4/30	Automatic Investment	BANK DEPOSIT PROGRAM	0.10
NET ACTIVITY FOR PERIOD			\$194.33

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, Monday-Friday, 9 a.m.- 6 p.m. Eastern Time.

New Online Viewing Experience for Trade Confirmations

In an effort to improve navigation and reduce redundant disclosures, clients enrolled in electronic delivery will now receive a consolidated Trade Confirmation when multiple trades are placed on the same day. Going forward, the consolidated document will include all transactions that occurred on a given trade date and each trade will be searchable by the given security identifier.

MEMORANDUM

DATE: 4/30/2026

TO: Board of Directors

FROM: Mary Sonnenberg, President

SUBJECT: **Recommendations for Building and Organizational Sustainability (for action)**

Recommend approval for **the following:**

A. Building Sustainability Workgroup Recommendation:

- 1. Motion: Evaluate options for sale of part or all of Building (351 Wagoner Drive) with information from NC DCDEE and other related parties, including staff, Board, real estate agents and other entities.**
- The Building Sustainability Workgroup members: Van Gunter (current Board Chair), Charles Morris (Board Member Emeritus & financial advisor), Joe Deaton (Board Member and Chair Facility & Tenant Committee), John Bantsolas (Facility & Tenant Committee Member), Martin Swinney (Facility & Tenant Committee Member), Mark Rice (Finance Committee Member), Mary Sonnenberg (President PFC), Mike Yeager (Facilities Manager PFC), Marie Lilly (VP of Finance PFC), Michelle Downey (Contracts Coordinator PFC), Jeremy Julch (IT Administrator PFC)
- The workgroup has met multiple times as Phase 3 of the Building Construction came to an end to review information needed to make a recommendation regarding the future sustainability of owning the building. Most recently, John Bantsolas' daughter did a comparative study analysis of the PFC building. Charles Morris sought legal consultation regarding sales of the building and any tax implications from the sale. Marie Lilly prepared a document to break out fixed asset costs related to the building.
- Based on information and discussion up to this point, the workgroup is recommending continued evaluation of options for sale of part or all of the building. This will involve meetings with NC DCDEE and the North Carolina Partnership for Children and gathering additional information from real estate agents, and legal consultation to come up with a final recommendation to the Board once all options are reviewed.

B. Organizational Sustainability & Succession Planning:

- 1. Motion: Evaluate options for Organizational Sustainability & Succession Planning with related organizations, including discussions with Robeson County Partnership for Children, staff, Board and other entities.**
- Over the past year, discussions have occurred internally that funding is flat and expenses increasing. In addition, funding for regional CCR&R is ending. The current climate does not look good for new or additional state and federal funding. As such, PFC has engaged in discussions on the direction to take to address

sustainability of the organization. At the same time, the North Carolina Partnership for Children (NCPC) has been reviewing historical funding patterns and the impact of static funding on administrative and programmatic operations.

3. Mary Sonnenberg, President and Van Gunter, Board Chair have had informal discussions with NCPC and some other Local Partnerships about possible options for collaboration and/or consolidation to address needs and planning for the future.
4. Based on the current and expected funding climate, we are recommending a more in-depth evaluation of options to determine next steps as we continue to look at organizational sustainability and succession planning. Robeson County Partnership for Children is open to these discussions. This evaluation will involve a number of people and entities in order to come up with viable plan options.

Strategic Pillar 1: Sustainable & Adaptive Organization

Goal Statement

Ensure long-term organizational stability and adaptability through strong leadership, diversified funding, and efficient systems that support mission impact.

Strategic Objectives

1. Strengthen leadership continuity through succession planning and cross-training.
2. Diversify revenue streams to reduce reliance on government funding.
3. Improve staff retention and satisfaction through competitive compensation and development.
4. Modernize systems and processes to increase efficiency and reduce administrative burden.
5. Build internal fundraising and communications capacity.

Key Performance Indicators (KPIs)

Objective	KPI	Measurement
Leadership continuity	% of leadership roles with documented succession plans	Annual review
Funding diversification	% of unrestricted / non-government revenue	Annual financials
Workforce stability	Staff retention rate	Annual HR data
Operational efficiency	Staff time spent on administrative tasks	Staff survey
Fundraising capacity	Annual philanthropic revenue growth	Year-over-year



Strategic Pillar 2: Equitable Access & Early Intervention

Goal Statement

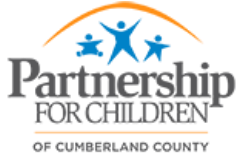
Ensure all children and families—especially those most underserved—can access high-quality early learning and early intervention supports.

Strategic Objectives

1. Expand access to NC Pre-K and other early learning opportunities.
2. Improve early identification and referral for developmental, behavioral, and learning needs.
3. Strengthen family navigation of child care, education, and support systems.
4. Increase awareness of available resources among non-traditional and underserved families.

Key Performance Indicators (KPIs)

Objective	KPI	Measurement
Access to early learning	% of NC Pre-K slots filled	Program data
Early intervention	# of referrals to early intervention services	Partner reports
Family navigation	% of families reporting improved understanding of services	Family assessment
Awareness	# of children/families reached vs. served	Outreach tracking



Strategic Pillar 3: Strong Workforce, Strong Outcomes

Goal Statement

Strengthen the early childhood workforce to improve program quality, access, and outcomes for children and families.

Strategic Objectives

1. Increase workforce retention through compensation and support strategies.
2. Expand professional development and credentialing opportunities.
3. Build workforce pipelines through higher education and partner institutions.
4. Reduce provider closures related to staffing shortages.

Key Performance Indicators (KPIs)

Objective	KPI	Measurement
Workforce retention	ECE turnover rate	Annual workforce data
Professional development	# of educators completing training/credentials	Program records
Workforce pipeline	# of students entering ECE pathways	Partner data
Provider stability	# of providers operating year over year	Licensing data

Strategic Pillar 4: Authentic Community Voice & Engagement

Goal Statement

Create inclusive, accessible opportunities for families and communities to actively shape early childhood systems and decisions.

Strategic Objectives

1. Reduce barriers to family participation in engagement and governance activities.
2. Elevate parent voice, especially from families using services.
3. Strengthen community-building through digital and in-person engagement.
4. Improve feedback mechanisms without overburdening families or staff.

Key Performance Indicators (KPIs)

Objective	KPI	Measurement
Family participation	% of engaged families from priority populations	Engagement data
Parent voice	# of parents involved in advisory or feedback roles	Annual count
Community engagement	Engagement rate in online groups/events	Platform analytics
Feedback quality	% of programs using standardized family assessment	Program review



Strategic Pillar 5: Connected Systems & Strategic Partnerships

Goal Statement

Strengthen cross-sector collaboration to reduce silos, maximize resources, and improve outcomes for children and families.

Strategic Objectives

1. Expand and deepen strategic partnerships across education, health, faith, and business sectors.
2. Improve coordination and referral pathways among partners.
3. Leverage partnerships to increase funding, workforce capacity, and service reach.
4. Align partners around shared goals and measurable outcomes.

Key Performance Indicators (KPIs)

Objective	KPI	Measurement
Partnership growth	# of active strategic partnerships	Annual inventory
System coordination	# of shared initiatives or referral agreements	Partner reports
Resource leverage	\$ leveraged through partnerships	Financial tracking
Collaboration quality	Partner satisfaction score	Annual partner survey

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, 2026

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 December 31, 2025.
- 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.
- e. PFC has reviewed and prepared applicable budget changes to align budgets in order to reduce the projected yearend reversion.
These budgets are to be effective February 28, 2026.
- f. PFC has reviewed and prepared applicable budget changes to align budgets in order to reduce the projected yearend reversion.
These budgets are to be effective May 15, 2026. There is anticipated to be reverted funds greater than the \$190,261 maximum at yearend.

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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April 30, 2026

- i. In early February 2026, the NC Pre-K contract amendment was executed and the \$166,134 consisted of \$166,134 state funds, effective January 30, 2026.
- j. On April 30, 2026, \$799,460 of the NC Pre-K advance was recouped by DCDEE from the March 2026 reimbursement request.

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. This grant has ended as of January 31, 2026. The final FSR is being submitted in February 2026.
- 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.

PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC.

FINANCIAL SUMMARY - WHAT YOU NEED TO KNOW

Board Responsibility

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April 30, 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.

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	1,169.35
First Bank Money Market	6,801.00
	7,970.35

Investments - Fund 208	223,645.37
Interest Earned - Fund 899	7,970.35
TOTAL INVESTMENTS PLUS INTEREST	231,615.72

- 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

April 30, 2026

FOOTNOTES - BALANCE SHEET

A. The cash accounts at April 30, 2026 total \$1,637,436.70.

- 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	\$6,814.72	n/a	n/a	n/a	2.78%
First Bank	Money Market	\$106,801.00	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		\$262,999.72				

B. Employee advances for travel [mileage, meals, and hotel], were provided during April 2026 for attendance at the national Smart Start Conference in Greensboro, NC from May 4 – 7, 2026. The advances will be recouped from staff in May 2026 after the conference has ended.

C. Employees’ payroll deductions at April 30, 2026 from the current month and from prior months total \$934.88. 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

April 30, 2026

- 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, 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. This amount was effective December 31, 2025. An amended budget decrease CCR&R [\$200,836] was approved by the Board on February 26, 2026 and was submitted to NCPC to be effective February 28, 2026. A budget reduction of \$3,495 for Kaleidoscope Play and Learn will be effective for May 15, 2026.

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. This amount was effective December 31, 2025. Amended budget increases for WAGE\$ [\$165,000], CCHC [\$11,000], DPIL [\$15,000], FTCC TANF [\$8,836], and FTCC Support [\$1,000] were approved by the Board on February 26, 2026 and were submitted to NCPC to be effective February 28, 2026. A budget reduction of \$505 for FTCC Subsidy Support, and a budget increase of \$4,000 for FTCC Subsidy TANF will be effective for May 15, 2026.

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
4/30/2026

Assets

Bank of America Checking Account	\$ 1,371,030.22	}	A
First Bank - [for construction transactions]	3,006.76		
PNC Bank - Money Market Reserve	6,814.72		
First Bank - Money Market Reserve	106,801.00		
Morgan Stanley E*TRADE Account	118,000.00		
Petty Cash, Change Funds, Undeposited Receipts	400.00		
Beneficial Interest in Community Foundation	31,384.00		
Employee Advances (for travel)	6,522.10	}	B
Total Assets	1,643,958.80		

Liabilities and Net Assets

Forfeited FSA and HRA Pre-Funding	(654.41)	}	C
Health Insurance Payable	0.26		
Flex-Spending Payable	110.94		
AFLAC Payable	0.72		
Supplemental Life Insurance	(378.73)		
Legal Shield Payable	(13.66)	}	
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		D
Excess Revenues over (under) Expenditures	819,974.39		
Total Liabilities and Net Assets	\$ 1,643,958.80		

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
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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 April 30, 2026

Only items highlighted in Yellow will be discussed.

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

		EXPENDITURES							AS OF April 30, 2026			
		5/15/2026	Advances	February	March	April	Y-T-D	Remaining Budget	% of Budget Expended	% of Available Funds		
Activity	Agency	Budget										
Early Care & Education Subsidy - TANF Only												
1	Subsidized Child Care	Dept. of Social Services	\$ 2,531,000.00		\$ 195,349.00	\$ 164,989.00	\$ 131,326.00	\$ 2,141,668.00	\$ 389,332.00	85%	15%	
2	Child Care Scholarships	Fayetteville Tech. Com. College	\$ 330,836.00		\$ 29,582.58	\$ 31,913.13	\$ 31,354.63	\$ 266,204.90	\$ 64,631.10	80%	20%	
		ECE Subsidy TANF Total:	43%	\$ 2,861,836.00	\$ -	\$ 224,931.58	\$ 196,902.13	\$ 162,680.63	\$ 2,407,872.90	\$ 453,963.10	84%	
		Minimum of 39% Required										
Early Care & Education Subsidy - Administration												
3	Subsidy Support Staff	Dept. of Social Services	\$ 176,000.00		\$ 1,504.52	\$ -	\$ -	\$ 176,000.00	\$ -	100%	0%	
4	Child Care Scholarship - Admin Support	Fayetteville Tech. Com. College	\$ 58,380.00		\$ 4,698.26	\$ 4,763.51	\$ 4,733.97	\$ 42,349.71	\$ 16,030.29	73%	27%	
		ECE Subsidy Support Total	4%	\$ 234,380.00	\$ -	\$ 6,202.78	\$ 4,763.51	\$ 4,733.97	\$ 218,349.71	\$ 16,030.29	93%	
Early Care & Education Quality & Affordability												
5	CCR&R - Core Services	IH Partnership for Children	\$ 799,158.00		\$ 40,788.39	\$ 51,165.82	\$ 41,388.03	\$ 507,392.36	\$ 291,765.64	63%	37%	
6	WAGE\$	Child Care Svcs. Association	\$ 730,000.00		\$ 161,644.24	\$ 31,298.08	\$ 180,655.27	\$ 648,937.53	\$ 81,062.47	89%	11%	
7	CCR&R - Lending Library	IH Partnership for Children	\$ 76,600.00		\$ 3,513.81	\$ 4,097.79	\$ 3,437.30	\$ 42,716.65	\$ 33,883.35	56%	44%	
		ECE Quality Total:	24%	\$ 1,605,758.00	\$ -	\$ 205,946.44	\$ 86,561.69	\$ 225,480.60	\$ 1,199,046.54	\$ 406,711.46	75%	
		Minimum of 70% Total Required	74%									
Health and Safety												
8	Child Care Health Consultant	Cumberland County Health Department	\$ 210,340.00	\$ -	\$ 15,951.40	\$ 16,305.16	\$ 16,543.09	\$ 168,200.40	\$ 42,139.60	80%	20%	
9	Family Connects	IH Partnership for Children	\$ 647,357.00	\$ -	\$ 18,763.57	\$ 22,656.34	\$ 21,676.77	\$ 300,379.31	\$ 346,977.69	46%	54%	
		Health & Safety Total:	10%	\$ 857,697.00	\$ -	\$ 34,714.97	\$ 38,961.50	\$ 38,219.86	\$ 468,579.71	\$ 389,117.29	55%	

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
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TOTAL ALLOCATION FOR ADMINISTRATION ----->	\$425,611
FY 25/26 Smart Start Admin Base Allocation	\$397,185
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TOTAL ALLOCATION FOR SERVICES ----->	\$6,621,076
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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 April 30, 2026

Only items highlighted in Yellow will be discussed.

Activity	Agency	5/15/2026	EXPENDITURES							Remaining Budget	If monthly spending was equal, at month-end, the percentages should be:	
			Budget	Advances	February	March	April	Y-T-D	83%		17%	
										% of Budget Expended	% of Available Funds	
Family Support												
10	Kaleidoscope Play and Learn	IH Partnership for Children	\$ 38,505.00	\$ -	\$ 113.36	\$ 2,512.32	\$ 724.15	\$ 8,037.64	\$ 30,467.36	21%	79%	
11	Community Engagement & Resource Development	IH Partnership for Children	\$ 589,100.00	\$ -	\$ 28,470.71	\$ 52,416.06	\$ 42,282.65	\$ 291,508.43	\$ 297,591.57	49%	51%	
12	Dolly Parton Imagination Library - RETURNED AS A DSP at 07-01-25	United Way of Cumberland County, Inc.	\$ 45,000.00	\$ -	\$ 4,027.92	\$ 6,086.80	\$ -	\$ 20,512.72	\$ 24,487.28	46%	54%	
	Family Support Total:		10%	\$ 672,605.00	\$ -	\$ 32,611.99	\$ 61,015.18	\$ 43,006.80	\$ 320,058.79	\$ 352,546.21	48%	
System Support												
13	P&E - Planning & Evaluation	IH Partnership for Children	\$ 387,800.00		\$ 27,989.45	\$ 29,825.94	\$ 29,356.46	\$ 266,324.22	\$ 121,475.78	69%	31%	
	System Support Total:		6%	\$ 387,800.00	\$ -	\$ 27,989.45	\$ 29,825.94	\$ 29,356.46	\$ 266,324.22	\$ 121,475.78		
	Total of Approved SERVICES Projects:			\$ 6,620,076.00	\$ -	\$ 532,397.21	\$ 418,029.95	\$ 503,478.32	\$ 4,880,231.87	\$ 1,739,844.13		
14	Administration	IH Partnership for Children	6%	\$ 425,611.00	\$ -	\$ 33,585.19	\$ 31,374.83	\$ 39,964.37	\$ 356,030.33	\$ 69,580.67	84%	16%
	Total Administration			\$425,611.00								
	Unallocated Smart Start SERVICES Funds			\$ (1,000.00)								
	Unallocated Smart Start ADMINISTRATION Funds			\$ -								
	Total Smart Start Funds Expended				\$ -	\$ 565,982.40	\$ 449,404.78	\$ 543,442.69	\$ 5,236,262.20			
	Total Allocated Smart Start Funds Remaining									\$ 1,809,424.80	26% unspent	

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

Fiscal Year 2025 / 2026

LEGEND	
12/31/2025	Internal Budget Adjustments
1/30/2026	Budget Increase per Amendment #1
3/31/2026	Internal Budget Adjustments

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]
\$ 673,574	6% Administrative Funds [Fund 211]
\$ 9,780,507	Total NC Pre-k Grant

as of APRIL 2026	
SHOULD BE	
83%	17%

		FY 25/26 Budget							Remaining	% of	% of
Activity		1/30/2026	February	March	April	Y-T-D	Budget	Budget Expended	Available Funds		
211	3323-999 Administrative Operations	AMENDMENT #1 EFF: 1-30-26 \$277,478	\$ 10,484.76	\$ 36,320.49	\$ 20,491.67	\$ 205,272.88	\$ 72,205.12	74%	26%		
	3323-001 CCR&R - Core	INCREASE: \$166,134 \$78,545	\$ 4,981.07	\$ 6,794.60	\$ 9,917.15	\$ 65,972.00	\$ 12,573.00	84%	16%		
	3323-017 NC Pre-k Coordination (In-Direct)	\$317,551	\$ 25,261.10	\$ 24,184.29	\$ 26,019.60	\$ 250,610.82	\$ 66,940.18	79%	21%		
	Fund 211 Sub-Total	\$ 673,574.00	\$ 40,726.93	\$ 67,299.38	\$ 56,428.42	\$ 521,855.70	\$ 151,718.30	77%	23%		
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	\$ 651,399.00	\$ 632,584.00	\$ 600,104.00	\$ 2,507,922.00	\$ 835,512.00	75%	25%		
	2348-015 NC Pre-K Non-TANF/CCDF - State Funds	\$1,236,613	\$ 197,716.00	\$ 192,607.00	\$ 185,695.00	\$ 770,782.00	\$ 465,831.00	62%	38%		
	Fund 210 Sub-Total	\$ 4,580,047.00	\$ 849,115.00	\$ 825,191.00	\$ 785,799.00	\$ 3,278,704.00	\$ 1,301,343.00	72%	28%		
319	2342-015 NC Pre-k Subsidy TANF (Direct - Child Reimbursement) - Federal Funds	\$2,610,494	\$ -	\$ -	\$ -	\$ 2,431,594.00	\$ 178,900.00	93%	7%		
	2348-015 NC Pre-K Non-TANF/CCDF - Federal Funds	\$797,928	\$ -	\$ -	\$ -	\$ 763,416.00	\$ 34,512.00	96%	4%		
	Fund 319 Sub-Total	\$ 3,408,422.00	\$ -	\$ -	\$ -	\$ 3,195,010.00	\$ 213,412.00	94%	6%		
328	3323-017 NC Pre-K CCDF Quality Funds-ADMIN-Federal Funds	\$121,000	\$ 8,154.29	\$ 14,143.76	\$ 12,576.13	\$104,364.47	\$16,635.53	86%	14%		
328	3323-999 NC Pre-K CCDF Quality Funds-Administrative Operations	\$53,963	\$ 22,252.51	\$ 5,167.59	\$ -	\$ 52,221.01	\$ 1,741.99	97%	3%		
	Fund 328 Sub-Total	\$ 174,963.00	\$ 30,406.80	\$ 19,311.35	\$ 12,576.13	\$ 156,585.48	\$ 18,377.52	89%	11%		

Total Budget Remaining \$ 2,628,351.82

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
1/30/2026	Budget Increase per Amendment #1
3/31/2026	Internal Budget Adjustments

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]
\$ 673,574	6% Administrative Funds [Fund 211]
\$ 9,780,507	Total NC Pre-k Grant

as of APRIL 2026	
SHOULD BE	
83%	17%

Activity	FY 25/26 Budget				Remaining Budget	% of Budget Expended	% of Available Funds
	1/30/2026	February	March	April			
	Y-T-D						
Total NC Pre-k Grant Expended				\$ 920,248.73	\$ 911,801.73	\$ 854,803.55	\$ 7,152,155.18
Total State Funds	\$ 6,197,122.00						
Total Federal Funds	\$ 3,583,385.00						
Total NC Pre-K Grant	\$ 9,780,507.00						

Partnership for Children of Cumberland County, Inc.

Internal
Adjustment

TOTAL FY 2025 - 2026 REGION 5 LEAD AGENCY ALLOCATION **\$477,685.85**

FY 2025 - 2026 15% Overhead / Administration Allocation **\$56,604.04**

FY 2025 - 2026 Program/Services Allocation **\$421,081.81**

FUND	PSC	AC	Activity	EXPENDITURES					as of April 30, 2026			
				12/01/25	February	March	April	Y-T-D	Remaining Budget	83%	17%	
				Budget						% of Budget Expended	% of Available Funds	
307	3104	001	Region 5 Lead Agency - Core Services	\$ 358,855.81	\$ 18,186.46	\$ 26,901.14	\$ 21,956.16	\$ 211,495.90	\$ 147,359.91	59%	41%	
			12M Extension GRANT ENDS JUNE 30, 2026									
307	3104	196	Core Services - 15% Overhead/Administration for CCR&R	\$ 2,235.00	\$ 218.78	\$ 190.21	\$ 152.11	\$ 1,896.28	\$ 338.72	85%	15%	
307	9100	196	Core Services - 15% Overhead/Administration for Admin Ops	\$ 54,369.04	\$ 2,465.53	\$ 3,904.28	\$ 4,899.17	\$ 32,927.99	\$ 21,441.05	61%	39%	
307	3104	301	Contracts & Grants - Anson County	\$ 9,954.00	\$ -	\$ -	\$ 9,954.00	\$ 9,954.00	\$ -	100%	0%	
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	\$ 6,124.68	\$ 6,124.67	\$ 29,399.00	\$ -	100%	0%	
307	3104	305	Contracts & Grants - Richmond County	\$ 14,528.00	\$ -	\$ -	\$ -	\$ -	\$ 14,528.00	0%	100%	
				\$ 477,685.85	\$ 23,320.72	\$ 37,120.31	\$ 43,086.11	\$ 285,673.17	\$ 192,012.68	60%	40%	
									Total Allocated DCD Funds Remaining	\$ 192,012.68		
Summary for 15% Overhead / Administration			PFC	\$ 56,604.04	\$ 2,684.31	\$ 4,094.49	\$ 5,051.28	\$ 34,824.27	\$ 21,779.77	62%	38%	

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
			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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210	NC Pre-K Expansion Grant - Lottery Funds - STATE FUNDS	\$ -	\$ 818,599.00	\$ 1,660,868.00	\$ 785,799.00	\$ 3,265,266.00	\$ 849,115.00	\$ 825,191.00	\$ 785,799.00	\$ 3,278,704.00	\$ (13,438.00)
210	1/10 CASH PAYMENT from DCDEE -NC Pre-K Grant	\$ -	\$ 849,115.00	\$ -	\$ (799,460.00)	\$ 49,655.00	\$ -	\$ -	\$ -	\$ -	\$ 49,655.00
211	NC Pre-K Grant - 4% Admin Fees	\$ -	\$ 46,861.21	\$ 77,310.46	\$ 71,386.78	\$ 390,133.02	\$ 40,726.93	\$ 67,299.38	\$ 58,233.12	\$ 523,660.40	\$ (133,527.38)
319	NC Pre-K Grant (per slot) - Federal Funds	\$ -	\$ 12,942.00	\$ -	\$ 13,661.00	\$ 3,222,453.00	\$ -	\$ -	\$ -	\$ 3,195,010.00	\$ 27,443.00
319	1/10 CASH ADVANCE from DCDEE -NC Pre-K Grant	\$ -	\$ (849,115.00)	\$ -	\$ -	\$ 44,082.00	\$ -	\$ -	\$ -	\$ -	\$ 44,082.00
328	NC Pre-K Grant CCDF Quality Funds-Federal Funds	\$ -	\$ 9,834.75	\$ 65,070.83	\$ 14,143.76	\$ 142,735.52	\$ 30,406.80	\$ 19,311.35	\$ 12,962.03	\$ 156,971.38	\$ (14,235.86)
	Sub-total for NC Pre-K	\$ 56,437.00								Sub-total	\$ 16,415.76
FEDERAL RESTRICTED FUNDS											
307	DCD Grant - SWCDC	\$ (63,923.34)	\$ 17,541.16	\$ 20,579.71	\$ 31,391.06	\$ 293,028.29	\$ 23,320.72	\$ 37,120.31	\$ 44,208.21	\$ 286,795.27	\$ (57,690.32)
312	Region 5 - Birth to 3 [Infant/Toddler] 08/01/2025 - 01/31/2026	\$ (32,311.30)	\$ -	\$ -	\$ -	\$ 107,466.31	\$ -	\$ -	\$ -	\$ 75,155.01	\$ -
313	Region 5 - Healthy Social Behavior 07/01/2025 - 12/31/2025	\$ (36,884.71)	\$ -	\$ -	\$ -	\$ 112,069.23	\$ -	\$ -	\$ -	\$ 75,184.52	\$ -
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]	\$ -	\$ -	\$ 3,342.71	\$ -	\$ 83,315.59	\$ 26.95	\$ 28,050.00	\$ 63,228.00	\$ 174,620.54	\$ (91,304.95)
334	FEDERAL - City of Fayetteville CDBG Grant \$250,000 for Phase III [06/15/2023 - 06/30/2026]	\$ -	\$ 87,109.62	\$ -	\$ 127,450.38	\$ 215,000.00	\$ 400.00	\$ -	\$ 127,050.38	\$ 215,000.00	\$ -
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	\$ -	\$ -	\$ 315.00	\$ -	\$ 2,027.77	\$ -	\$ 1,056.75	\$ 598.75	\$ 1,770.52	\$ 257.25
	Sub-total for Federal Restricted	\$ (150,746.66)								Sub-total	\$ (148,738.02)
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)	\$ -	\$ 73,759.00	\$ 40,433.00	\$ 34,049.00	\$ 378,794.00	\$ 33,585.19	\$ 31,374.83	\$ 39,964.37	\$ 356,030.33	\$ 22,763.67
160	Smart Start - Services (FY 25/26)	\$ -	\$ 616,432.00	\$ 264,513.00	\$ 254,726.00	\$ 2,633,828.00	\$ 179,920.45	\$ 219,852.43	\$ 201,143.36	\$ 1,864,204.05	\$ 769,623.95
201	MAC SS Grant (Accting/Contracting)	\$ -	\$ 26,740.00	\$ -	\$ -	\$ 80,220.00	\$ 8,886.35	\$ 9,177.44	\$ 7,549.42	\$ 88,628.23	\$ (8,408.23)
801	Program Income (SS Related)	\$ 69,101.08	\$ 6,506.86	\$ 5,247.49	\$ 6,527.47	\$ 54,946.47	\$ 157.97	\$ 136.59	\$ 132.69	\$ 68,183.48	\$ 55,864.07
	Sub-total for Smart Start & Related	\$ 137,344.12								Sub-total	\$ 830,843.46

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	
		February	March	April	YTD	February	March	April	YTD		
TEMPORARILY RESTRICTED FUNDS - RESTRICTED FOR TIME OR PURPOSE TO SPEND FUNDS											
402	County of Cumberland - Family Connects (FY25/26)	\$ -	\$ -	\$ -	\$ 132,800.00	\$ 300,000.00	\$ 58,300.00	\$ 21,700.00	\$ -	\$ 300,000.00	\$ -
547	The Cannon Foundation - Operation Restoration, Building Project Phase III (12/09/2025 - until spent)	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ 76,708.00	\$ 76,708.00	\$ 23,292.00
549	Restricted Lending Library Donations	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00
	Sub-total for Temporarily Restricted	\$ -								Sub-total	\$ 23,792.00
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	\$ 7,954.07	\$ 79,581.58	\$ 187,902.15
	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	\$ 157.84	\$ 185.00	\$ 60.00	\$ 22,293.73	\$ 34.08	\$ 6.14	\$ 502.67	\$ 643.19	\$ 177,354.30
515	Vending Machine Commissions	\$ 216.89	\$ 105.03	\$ -	\$ 151.59	\$ 1,017.47	\$ -	\$ -	\$ -	\$ 27.05	\$ 1,207.31
802	PFCRC II (Non-Smart Start)	\$ (103,016.30)	\$ 17,849.80	\$ 18,052.73	\$ 19,905.35	\$ 178,480.69	\$ 12,452.64	\$ 13,057.75	\$ 24,978.87	\$ 120,280.33	\$ (44,815.94)
805	Misc. Unrestricted Revenue [currently cash back from Mastercard 2% credit card]	\$ 16,919.63	\$ -	\$ -	\$ -	\$ -	\$ 5,119.60	\$ -	\$ -	\$ 9,540.83	\$ 7,378.80
808	Insurance Proceeds Income (NOT program income and NOT temp restricted per NCPC)	\$ 9,796.17	\$ -	\$ -	\$ -	\$ 1,470.28	\$ -	\$ -	\$ 9,842.00	\$ 9,842.00	\$ 1,424.45
812	PFCRC II - Administration	\$ 99,583.40	\$ 4,750.00	\$ 4,750.00	\$ 4,750.00	\$ 47,500.00	\$ (4,728.59)	\$ -	\$ -	\$ -	\$ 147,083.40
815	Hoke - Contracted Eval (not program income)	\$ 27,791.50	\$ -	\$ -	\$ 8,475.00	\$ 14,652.76	\$ 892.39	\$ 357.95	\$ (2,889.02)	\$ 3,451.92	\$ 38,992.34
820	Fundraising - PFC Annual Fundraiser	\$ 55,056.74	\$ -	\$ -	\$ -	\$ 10,263.59	\$ -	\$ 2,282.21	\$ -	\$ 12,660.97	\$ 52,659.36
825	Capital Projects Fund [used for construction loan transactions]	\$ 3,006.76	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 3,006.76
897	Sales Tax	\$ (14,206.01)	\$ -	\$ 4,224.10	\$ -	\$ 18,430.11	\$ 945.02	\$ 2,019.47	\$ 2,715.85	\$ 10,612.44	\$ (6,388.34)
899	Interest Income (from Investment Funds)	\$ 6,073.08	\$ 150.67	\$ 167.33	\$ 161.89	\$ 8,882.17	\$ -	\$ -	\$ -	\$ -	\$ 14,955.25
904	Forfeited FSA and Pre-funded HRA/FSA	\$ (10,095.41)	\$ -	\$ -	\$ -	\$ 9,441.00	\$ -	\$ -	\$ -	\$ -	\$ (654.41)
905	Employee Withholding	\$ 3,194.69	\$ 18,931.55	\$ 21,132.01	\$ 19,241.57	\$ 199,438.10	\$ 19,125.38	\$ 20,832.89	\$ 19,925.04	\$ 202,913.26	\$ (280.47)
	Sub-total for Unrestricted Funds	\$ 741,154.00								Sub-total	\$ 803,470.33

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	
		February	March	April	YTD	February	March	April	YTD		
INFORMATION TECHNOLOGY											
992	PFC IT Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160.49	\$ 520.18	\$ 1,624.40	\$ (1,624.40)
993	IT - Core	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
994	IT - Outside Agencies	\$ 68,334.24	\$ 6,540.00	\$ 9,110.00	\$ 9,906.60	\$ 89,331.24	\$ 7,638.49	\$ 8,918.33	\$ 7,551.63	\$ 84,771.91	\$ 72,893.57
995	IT - PFC Enhanced	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
996	IT - PFC Regular	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total for Information Technology		\$ 68,334.24	\$ -	\$ -	\$ -					Sub-total	\$ 71,269.17
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	\$ 1,637,436.70

ADDITIONAL SUMMARIZED INFORMATION
USR
Operating Cash 187,902.15
Investments 223,645.37
\$ 411,547.52
NCPK
Operating Cash (161,201.24)
"Cash Advance" 49,655.00
"Unresolved FY22-23" 56,437.00
\$ (55,109.24)

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

							Fiscal Year 2025 / 2026		
							SHOULD BE:	83%	17%
Activity	FY 25/26 Budget Effective 7/1/2025	February	March	April	Expenditures Y-T-D	Unspent Allocated Budget Amount	% of Budget Expended	% of Available Funds	
Administrative Operations	\$ 12,000.00	\$ -	\$ -	\$ -	\$ 40.88	\$ 11,959.12	0%	100%	
Administrative Operations [for interest portion of the construction loan payments]	\$ 16,000.00	\$ 862.32	\$ 892.48	\$ 930.86	\$ 7,807.02	\$ 8,192.98	49%	51%	
	\$ 28,000.00	\$ 862.32	\$ 892.48	\$ 930.86	\$ 7,847.90	\$ 20,152.10	28%	72%	
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	\$ 7,091.75	\$ 7,061.59	\$ 7,023.21	\$ 71,733.68	\$ 7,715.32	90%	10%	
Sub-Total	\$ 129,449.00	\$ 7,091.75	\$ 7,061.59	\$ 7,023.21	\$ 71,733.68	\$ 57,715.32	55%	45%	
Total Allocated Budget for FY25-26	157,449.00								
Allocated Budget Amount SPENT		\$ 7,954.07	\$ 7,954.07	\$ 7,954.07	\$ 79,581.58				
Allocated Budget Amount UNSPENT						\$ 77,867.42			
SUMMARY OF CASH AND INVESTMENTS									
July 1 - Total Cash Carryover including Investments							\$ 515,804.65		
Projected Unrestricted Revenues at the yearend		\$ -			\$ (113,913.56)	<i><---- Cash of \$43,535.44in GL 1113 at 07-01-25 less the FY 25-26 budget amount</i>			
Unspent Budget for FY25-26 at the month end					\$ 77,867.42				
Subtotal (cash in GL 1113 at the month end to be used for operating funds)		\$ -				\$ 187,902.15	<i>Cash will be transferred from other streams if necessary.</i>		
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						\$ 411,547.52			

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	March	April	Y-T-D
Cash Donations - In-House			
Board Donations	\$ 75.00	\$ 25.00	\$ 1,057.57
Other Donations	\$ 110.00	\$ 35.00	\$ 8,750.84
CCF Jerry/Helen Leggett Endowment			\$ 1,630.33
Donations - Barlow Research Survey			\$ 75.00
Donations - SECC Donation			\$ -
Donations - Vending Machine Proceeds		\$ 151.59	\$ 1,017.47
Donations - Giving Tuesday CCF			\$ 10,782.47
Donations - Restricted Lending Library Donations	\$ 500.00		\$ 500.00
Program Income - Rent from Resource Center I	\$ 4,377.50	\$ 5,032.47	\$ 43,692.48
Program Income-Little Land Donations			\$ -
Program Income - Little Land Vendor Booth Rental			\$ 800.00
Program Income - CCR&R Workshop Fees	\$ 840.00	\$ 1,480.00	\$ 10,220.00
Program Income - CCR&R Resource Library Fees	\$ 29.99	\$ 15.00	\$ 228.99
Program Income - Cash Back Capital One			\$ -
Program Income - Rent from Resource Center II	\$ 4,750.00	\$ 4,750.00	\$ 47,500.00
Program Income - Fundraiser Grilled Cheese Festival		\$ 7,937.00	\$ 7,937.00
Miscellaneous			\$ -
Total Cash Donations - In-House	\$ 10,682.49	\$ 19,426.06	\$ 134,192.15
TOTAL CASH DONATIONS			
	\$ 10,682.49	\$ 19,426.06	\$ 134,192.15
Cumberland County Family Connects Grant		\$ 132,800.00	\$ 300,000.00
City of Fayetteville Federal ARPA Grant	\$ 3,342.71		\$ 83,315.59
TOTAL GRANTS	\$ 3,342.71	\$ 132,800.00	\$ 383,315.59
IN-KIND DONATIONS			
In-Kind Donations - In-House			
In-Kind Donations - Grilled Cheese Festival		\$ 5,021.38	\$ 5,021.38
In-Kind Donations - Volunteer Time	\$ 2,642.44	\$ 2,775.88	\$ 17,077.29
Google Ads Grant	\$ 8,156.06	\$ 7,389.42	\$ 65,689.94
Discounts on Materials - Kaplan		\$ 970.00	\$ 970.00
Donations - Other In-Kind - A. Guye, P. Federline			\$ 504.90
Vendor donations of books: Barnes & Noble			\$ 15,495.96
Total In-Kind Donations - In-House	\$ 10,798.50	\$ 16,156.68	\$ 104,759.47
In-Kind Donations - Direct Service Providers			
Quarterly Donations	\$ 11,973.30	\$ 4,225.41	\$ 37,344.81
TOTAL IN-KIND DONATIONS	\$ 22,771.80	\$ 20,382.09	\$ 142,104.28
GRAND TOTAL	\$ 36,797.00	\$ 172,608.15	\$ 659,612.02

38.7% **2**

10.6% **3**

49.3% **4**

\$ (679,258.51)
TARGET REMAINING

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

Partnership for Children of Cumberland County, Inc.
 Partnership Umbrella Budget [PUB] for Major Funding Sources
 FY 26/27 Projection -
 FY2627 INITIAL to Bd 04.30.2026

Updated on 04-27-2026 [to agree to the Smart Start PROPOSED CBS with an effective date of 07-01-2026 and to other applicable grants] Reimbursable grants are reflected as total revenue, total expenditures and \$0 cash.

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.)		(Allocation is 100% = \$6,832,478) Budgets Effective 07/01/2025 includes RECURRING SS funds of \$259,431	Smart Start Additional Amounts FROM REVERTED FUNDS [max amount of \$190,261] Effective XX/XX/2026	NEED \$354,463 for SS Family Connects FROM Smart Start BUDGET AMENDMENTS Effective xx/xx/xxxx	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]
Fund Code		161 & 162	162	162 only	201	208	206
Contract Period		07/26 - 06/27	07/26 - 06/27	07/26 - 06/27	07/26 - 06/27	N/A	07/22-06/23
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]	350,000					
(5)	SS - Direct Service Provider - FTCC Scholarships Support	59,380					
(6)	SS - Direct Service Provider - CC Health Department	214,300					
(7)	SS - Direct Service Provider - United Way of Cumberland County	45,000					
(8)	CCR&R-Core Services	860,000				50,000	
(9)	CCR&R - Lending Library	61,600					
(10)	CCR&R - Kaleidoscope	36,000					
(11)	CCR&R-NC Pre-K Grant Payments to Providers						56,437
(12)	CCR&R-NC Pre-K Qual. Maint./Support & Coordination						
(13)	CCR&R-NC Pre K Direct Administrative Support						
(14)	Planning & Evaluation	317,000					
(15)	Community Engagement & Resource Development [includes Family Resource Center]	583,511					
(16)	SS Family Connects	608,076	190,261	354,463			
	<i>From Smart Start Services Budgets - TBD</i>			<i>(354,463)</i>			
(17)	Family Connects Grants [Various grants]						
(18)	Information Technology						
	Subtotal for Services	6,406,867	190,261	-	-	50,000	56,437
(19)	Administrative Operations / PFC Support Staff	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] from PNC MM Funds					95,449	
	Subtotal for Construction, Loan Payments, etc.	-	-	-	-	95,449	-
	Total Projected Expenditures	6,832,478	190,261	-	106,957	157,449	56,437
REVENUES AND CASH							
	PROJECTED FY 26/27 - Revenues/Receipts	6,832,478	190,261	-	106,957	-	-
	PROJECTED Carryover from FY 25/26 - Cash Balance	-	-	-	-	395,639	56,437
	Subtotal	6,832,478	190,261	-	106,957	395,639	56,437
	PROJECTED FY26/27 Expenditures	6,832,478	190,261	-	106,957	157,449	56,437
	Projected Cash Balance at Yearend	-	-	-	-	238,191	-

Notes:

(1)

Partnership for Children of Cumberland County, Inc.
 Partnership Umbrella Budget [PUB] for Major Funding Sources
 FY 26/27 Projection -
 FY2627 INITIAL to Bd 04.30.2026

Updated on 04-27-2026 [to agree to the Smart Start PROPOSED CBS with an effective date of 07-01-2026 and to other applicable grants] Reimbursable grants are reflected as total revenue, total expenditures and \$0 cash.						
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.)	ACTUAL GRANT AMOUNT TBD - NC Pre-K Direct Payments to Providers STATE FUNDS	ACTUAL GRANT AMOUNT TBD - NC Pre-K Lottery Funds Direct Payments to Providers STATE FUNDS	ACTUAL GRANT AMOUNT TBD - NC Pre-K Administrative Funds (Regular) STATE FUNDS	NC Pre-K Direct Payments to Providers FEDERAL FUNDS	NC Pre-K Administrative Funds (CCDF) FEDERAL FUNDS	City of Fayetteville American Rescue Protection Act (ARPA) - FEDERAL FUNDS - REVENUE REPLACEMENT
Fund Code	206	210	211	319	328	333
Contract Period	07/26 - 06/27	07/26 - 06/27	07/26 - 06/27	07/26 - 06/27	07/26 - 06/27	12/01/24 - 12/31/26
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						66,000
(9) CCR&R - Lending Library						
(10) CCR&R - Kaleidoscope						
(11) CCR&R-NC Pre-K Grant Payments to Providers	1,166,121	4,357,427	-	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) Planning & Evaluation						
(15) Community Engagement & Resource Development [includes Family Resource Center]						
(16) SS Family Connects						
<i>From Smart Start Services Budgets - TBD</i>						
(17) Family Connects Grants [Various grants]						86,250
(18) Information Technology						
Subtotal for Services	1,166,121	4,357,427	407,560	3,408,422	174,963	152,250
(19) Administrative Operations / PFC Support Staff			99,880			15,300
(20) PFC Staff Events, Training and write-offs [from Funds 501, 515, 518, 820 etc.]						
Subtotal for Administration	-	-	99,880	-	-	15,300
(21) First Bank Loan Payment Principal and Interest [\$7,954 X 12 months] from PNC MM Funds						
Subtotal for Construction, Loan Payments, etc.	-	-	-	-	-	-
Total Projected Expenditures	1,166,121	4,357,427	507,440	3,408,422	174,963	167,550
(2)						
REVENUES AND CASH						
PROJECTED FY 26/27 - Revenues/Receipts	1,166,121	4,357,427	507,440	3,408,422	174,963	167,550
PROJECTED Carryover from FY 25/26 - Cash Balance	-	-	-	-	-	-
Subtotal	1,166,121	4,357,427	507,440	3,408,422	174,963	167,550
PROJECTED FY26/27 Expenditures	1,166,121	4,357,427	507,440	3,408,422	174,963	167,550
Projected Cash Balance at Yearend	-	-	-	-	-	-

Partnership for Children of Cumberland County, Inc.
Partnership Umbrella Budget [PUB] for Major Funding Sources
FY 26/27 Projection -
FY2627 INITIAL to Bd 04.30.2026

Updated on 04-27-2026 [to agree to the Smart Start PROPOSED CBS with an effective date of 07-01-2026 and to other applicable grants] Reimbursable grants are reflected as total revenue, total expenditures and \$0 cash.

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.)	APPLIED FOR - County of Cumberland Outside Agency Funding - LOCAL GOVERNMENT FUNDS for Family Connects paid to 4Cs and for Workforce Development Initiatives; Requested \$400,000 [\$350,000 Direct plus \$50,000 Support]						
	Donations	Vending Machines	Endowment Fund - Permanently Restricted	Program Income - Smart Start Allowable	PFC RC II Rental Income	PFC RC II Admin Support	
Fund Code	402	501	515	599	801	802	812
Contract Period	07/26 - 06/27	N/A	N/A	N/A	N/A	N/A	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	80,000.00						
(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) Planning & Evaluation							
(15) Community Engagement & Resource Development [includes Family Resource Center]	-				60,000	125,000	
(16) SS Family Connects					-		
From Smart Start Services Budgets - TBD							
(17) Family Connects Grants [Various grants]	270,000				-		
(18) Information Technology	-						
Subtotal for Services	350,000	-	-	-	60,000	125,000	-
(19) Administrative Operations / PFC Support Staff	50,000						-
(20) PFC Staff Events, Training and write-offs [from Funds 501, 515, 518, 820 etc.]		2,000	1,000				
Subtotal for Administration	50,000	2,000	1,000	-	-	-	-
(21) First Bank Loan Payment Principal and Interest [\$7,954 X 12 months] from PNC MM Funds							
Subtotal for Construction, Loan Payments, etc.	-	-	-	-	-	-	-
Total Projected Expenditures	400,000	2,000	1,000	-	60,000	125,000	-
					(4)	(4)	
REVENUES AND CASH							
PROJECTED FY 26/27 - Revenues/Receipts	400,000	23,000	1,000	-	65,000	210,785	57,000
PROJECTED Carryover from FY 25/26 - Cash Balance	-	176,500	1,400	31,384	60,000	-	150,000
Subtotal	400,000	199,500	2,400	31,384	125,000	210,785	207,000
PROJECTED FY26/27 Expenditures	400,000	2,000	1,000	-	60,000	125,000	-
Projected Cash Balance at Yearend	-	197,500	1,400	31,384	65,000	85,785	207,000

Partnership for Children of Cumberland County, Inc.
Partnership Umbrella Budget [PUB] for Major Funding Sources
FY 26/27 Projection -
FY2627 INITIAL to Bd 04.30.2026

Updated on 04-27-2026 [to agree to the Smart Start PROPOSED CBS with an effective date of 07-01-2026 and to other applicable grants] Reimbursable grants are reflected as total revenue, total expenditures and \$0 cash.

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.)	Misc. Unrestricted Revenue [Receipts from 2% Cashback - Mastercard]	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	805	815	820	825	899	992-996	
Contract Period	N/A	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]							350,000
(5) SS - Direct Service Provider - FTCC Scholarships Support							59,380
(6) SS - Direct Service Provider - CC Health Department							214,300
(7) SS - Direct Service Provider - United Way of Cumberland C							45,000
(8) CCR&R-Core Services							1,056,000
(9) CCR&R - Lending Library							61,600
(10) CCR&R - Kaleidoscope							36,000
(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							91,067
(14) Planning & Evaluation		5,000					322,000
(15) Community Engagement & Resource Development [includes Family Resource Center]			7,800	-			776,311
(16) SS Family Connects							1,152,800
From Smart Start Services Budgets - TBD							(354,463)
(17) Family Connects Grants [Various grants]							356,250
(18) Information Technology						104,000	104,000
Subtotal for Services	-	5,000	7,800	-	-	104,000	17,022,108
(19) Administrative Operations / PFC Support Staff							709,748
(20) PFC Staff Events, Training and write-offs [from Funds 501, 515, 518, 820 etc.]	5,000						8,000
Subtotal for Administration	5,000	-	-	-	-	-	717,748
(21) First Bank Loan Payment Principal and Interest [\$7,954 X 12 months] from PNC MM Funds							95,449
Subtotal for Construction, Loan Payments, etc.	-	-	-	-	-	-	95,449
Total Projected Expenditures	5,000	5,000	7,800	-	-	104,000	17,835,305
REVENUES AND CASH							
PROJECTED FY 26/27 - Revenues/Receipts	7,000	20,895	15,800	-	10,000	95,000	17,817,099
PROJECTED Carryover from FY 25/26 - Cash Balance	15,000	30,000	52,659	3,007	15,250	70,000	1,057,276
Subtotal	22,000	50,895	68,459	3,007	25,250	165,000	18,874,375
PROJECTED FY26/27 Expenditures	5,000	5,000	7,800	-	-	104,000	17,835,305
Projected Cash Balance at Yearend	17,000	45,895	60,659	3,007	25,250	61,000	1,039,071

(3)

Partnership for Children of Cumberland County, Inc.
- Partnership Umbrella Budget [PUB] for Major Funding Sources
FY 26/27 Projection - UPDATED
Notes Only FY2627 at 07.01.2026

PUB EFFECTIVE at 07/01/2026 [Smart Start agrees to the PROJECTED Smart Start CBS effective 07-01-2026] - For Board approval on 04/30/2026.

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 FY26-27.

(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 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. There are no additional drawdowns projected for FY26-27.

(4) **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.

President's Report
NC Pre-K Committee and Board of Directors Meeting
Charles Morris Conference Room
Thursday, April 30, 2026

A. NCPC/DCDEE Updates / Legislative Updates

1. NCPC

- This month's special stories focus on DPIL, the Parents for Higher Education program and our very own Little Land community outreach event.
- NCPC submitted their proposal for the CORE RFA on April 2. PFC was listed as a Hub for the South Central Region. DCDEE will announce the awardee(s) on May 6.

2. DCDEE

- **SWDC is completing monitoring of our Region 5 Contracts.** The meeting to review monitoring results will be scheduled in May. The CORE contract will close out in June.
- **NC Pre-K**
 - DCDEE **reduced allocated slots for NC Pre-K** for SFY 2026-2027 to **1383**. This was based on actual enrollment in January 2026 and averaged with enrollment over the last 3 years. We had requested 1,400 slots based on requests from providers. Allocations will be adjusted based on the final reduced number from DCDEE.
 - Desktop monitoring by DCDEE is still in process.
 - **NC Pre-K Site Selection** will open over the summer. The Site Selection committee was confirmed at today's NC Pre-K Committee Meeting.

3. State Level

- For additional updates, refer to the NC Center for Nonprofits' [April 24 Public Policy update](#).
- Short session for the General Assembly has begun. Marta Hester, Public Policy Director for NCPC, presented at the Board meeting today.
- **House bill 696** was released last week as a Conference Committee Report/Committee Substitute and is scheduled to go before the Senate and House this week for a final vote. Many provisions in the bill address funding for the **Medicaid rebase**. There are many administrative changes, including work requirements, limits on self-attestations, copayments, limits on services, required individualized plans for some services and limits on Medicaid reimbursement for out-of-state providers.

4. Federal Level

- **The FY24-25 Form 990 and 990T have been submitted to the IRS. This wraps up the final reporting to close out the 24-25 fiscal year.**
 - David Heinen's Public Policy update and the Journal of Accountancy, April 2026 covered an announcement that the **Internal Revenue Service will propose changes to the Form 990** return that tax-exempt nonprofits must file every year. The Treasury Department announcement explains that the proposed changes to Form 990 are intended to "improve transparency, strengthen tax administration, and provide clearer reporting on certain activities of tax-exempt organizations described in section 501(c)(3) of the Internal Revenue Code, including government contracts, government grants, and fiscal sponsorship arrangements."
- The Trump Administration's proposed Fiscal Year 2027 President's Budget has been released.
 - **The Child Care and Development Block Grant (CCDBG) FY2027** request is the same as the FY2026 level.

- **Head Start's** request of \$12.4 billing is the same as FY2026, but with streamlined administrative structures, reduced duplicative licensing and monitoring and resulting savings to be reinvested to serve more children. Specifically, the budget proposes allowing individual state standards to apply to programs. These reforms would allow the program to serve more children with the same level of funding.

- **Preschool Development Grants (PDG)** are proposed for elimination.

5. Local Level

- Pamela Federline presented at the City-County Meeting on April 21. The presentation targeted program information funded by the City and County, as well as the child care crisis and PFC's work in economic development and stability in the sector. In particular, the City-County officials voted to look for collaborative ways to share the County Child Care Center for both County and City staff, as well as looking jointly at ways to supplement subsidy rates.

B. Grant Opportunities/Updates/RFPs

- County Grant for Family Connects/Admin Support was fully expended as of March 2026.
- The **Workforce Development Program** closeout is scheduled for **May 13**. During this event, participants will have the opportunity to have their professional headshots taken and receive their program packets, which will include documentation of all completed trainings. Looking ahead, the program aims to continue supporting participants through additional coursework in special needs in partnership with Fayetteville Technical Community College (FTCC). We are appreciative for the funding of this project through the **City of Fayetteville's ARPA grant**.
- **Blue Cross NC Opportunities** – Megan Squires, Manager, Community Health and Faith Initiatives with Blue Cross NC has contacted PFC to coordinate a Faith-based initiative to support church programming for the neurodivergent population and their families as well as initiatives to support early literacy in Cumberland County. We know Megan from our early work with initiating the Family Connects activity. Blue Cross NC recently opened a Beyond Blue Neighborhood Center in Fayetteville. We are excited about this new collaboration.
- **RFPs for FY26-27** are being posted for Professional Development providers and Facilities Operations and landscaping projects **for PFC**.

C. Building Sustainability and Organizational Sustainability & Succession Planning

- The **Building Sustainability Work Group** recommended that the Board approve further evaluation for the sale of part or all of the building. A meeting with NCPC and DCDEE has been requested to go through the process required by DCDEE due to state funding being used to purchase the building.
- **Organizational Sustainability & Succession Planning are part of the Board's Strategic Plan Update from December 2025. Initial conversations have been occurring for the past year at many levels.** PFC has engaged in discussions on the direction to take to address sustainability of the organization. At the same time, the North Carolina Partnership for Children (NCPC) has been reviewing historical funding patterns and the impact of static funding on administrative and programmatic operations. A more in-depth evaluation of options to determine next steps is necessary as we continue to look at organizational sustainability and succession planning. Robeson County Partnership for Children and their Board is open to these discussions. This evaluation will involve a number of people and entities in order to come up with viable plan options.

D. Staff Updates

- **Welcome Candace McRae, Early Literacy & Play Coordinator.** Candace started on April 7 and is already rocking and rolling in the Lending Library and shadowing Kaleidoscope Play & Learn sessions.
- **Welcome to Johanna Betancourt, Early Care & Education Coach** who joined the coaching team on April 27!
- **Recruiting Communications & Digital Media Specialist – this is a Full-time position.** For more information about these positions and to apply, please visit our careers page at ccpfc.org/hr/careers.

- **Employee Professional Development Day** – Tuesday, May 12.

E. Events/Recognitions

- **NC Pre-K Let's Get Enrolled** – **Applications for the 2026-2027 school year are open.** Please share the URL: [LetsGetEnrolled.com](https://www.letsgetenrolled.com). Contact Ar-Nita Davis (adavis@ccpfc.org) with any questions. Families can still apply for vacancies this school year.
- **Provider Appreciation Event** – May 2, 2026 at FTCC from 6:00 – 9:00 pm. This will be an exciting evening recognizing our child care providers through fun activities and engaging in professional development. Our speaker, Khari Garvin, President & CEO of Family Services of Forsyth County, will inspire providers to embrace the importance of their work and the lasting impact they make every day.
- **United Way Classic – June 12 at 7:05 pm at the Crown Coliseum.** This fundraiser is a high-energy new event of basketball between Fort Bragg and Fayetteville's Police and Fire Departments. A representative from the **Dollywood Foundation** will be present for the event and other special activities during the week. **Dolly Parton's Imagination Library (DPIL)** continues to be the signature program of the Dollywood Foundation. From June 10-12 United Way of Cumberland County's DPIL efforts, Dolly Parton's Imagination Story Times and the efforts of the Literacy Council will be featured. PFC collaborates with United Way on DPIL and Julanda Jett serves on the Literacy Council.
- **Kindness Awards – September 2026.** Look for the nomination process late summer.
- **Smart Start Month – September 2026.** Look for additional information from NCPC over the summer.
- **Grilled Cheese Festival – Save the date for Saturday, November 7, 2026.** Presale tickets go on sale July 15th and we have event sponsorship, table sponsors, vendor, and volunteer opportunities. Contact dmalvesti@ccpfc.org
- **Little Land 2027 – Save the date for Saturday, March 13, 2027, 10:00 am – 2:00 PM, Crown Expo Center.**

Special Stories April 2026

Story 1 DPIL: This quarter, the program's impact was seen in the small, real-life interactions across our community. These aren't just success stories; they're moments when parents find a new way to connect with their kids.

We received a report from the team at Cape Fear Valley Health about a young mother named Jasmine and her newborn, Elijah. When the Dolly Parton Imagination Library was explained to her, Jasmine was skeptical. She kept asking if it was really free or if there was a catch. Once she realized her son would actually get a book every month until he was five, she got pretty emotional. She told the staff that, growing up, she didn't have books at home and felt like she was always behind in school because of it. She said she just wants it to be different for her son. She signed Elijah up before she even left the hospital.

At the Literacy Council's Library Imagination Storytime, we saw a father, Marcus, with his three-year-old daughter, Lila. At the start, Marcus stayed back and just watched. But as the story went on, he moved in closer. By the end, he was on the floor helping Lila turn the pages of her book, and he grinned when she recognized a word on her own. He mentioned to one of our Literacy Ambassadors afterward that he'd never really known "the right way" to read with her before—he just needed to see how it was done.

These moments happen every day. We are not just sending out books; we're helping parents like Jasmine and Marcus feel more confident. Through DPIL Storytime and shared reading experiences, families are building routines and connections around books. While outcomes vary from family to family, research consistently indicates that early exposure to reading and language-rich interactions supports the development of early communication skills, social engagement, and school readiness. This quarter showed us that the program is doing exactly what it's supposed to: helping families start a routine of reading together and changing how families experience early literacy.

Story 2 Parents for Higher Education:

The positive impact this grant has had on my life and my children's lives is undeniable. At first, I was unable to work due to being my children's primary caregiver. I was taking online classes but struggling to focus due to the lack of solitude. My mental and physical health was still at an all-time low, as well. Financially, I would have never been able to afford daycare. This grant has allowed me the opportunity to find a childcare facility that meets the needs of my children and myself. Without having to focus on the financial aspect, I was able to pick the facility that had my children's best interest in mind rather than what I could afford on my own. This will set them up for success in the future, because I didn't have to settle for mediocre due to my inability to afford a top-rated facility. I am able to focus on my career, study, and take care of myself so much better. My mental health has increased tremendously, I am doing well in school, and I am on the path of doing something I love to provide for my family and be a role model to my children. I am able to work now, which has allowed us to rent a place of our own. When I complete my program, I will have an Associate's Degree as a Physical Therapy Assistant, I will be helping people heal, and I will have something to show my children of all the good things I have accomplished. This program has provided that and so much more. I am so grateful to be a part of it. My children love their school, are making friends and socializing, and learning so much with their teachers. None of these blessings would have occurred in my life without this program. I can't imagine where I would be without it. Thank you to everyone who plays a part in the continuance of the PFHE program. Thank you, Dixie Cannon, for all that you do for myself and other students. There is no amount of gratitude I could give that can compare to the lives this grant has changed for the better.

Story 3 Community Engagement and Development: Little Land, Big Play

Little Land 2026 Delivers BIG Play, BIG Resources, and BIG Joy in Fayetteville

On Saturday, March 14, 2026, the Crown Complex Expo Center in Fayetteville, NC was filled with laughter, color, and excitement as 1,165 children and their families gathered for Little Land 2026, the Partnership for Children of Cumberland County’s signature early childhood event. This free, family-centered celebration brought the community together for a full day of BIG play, learning through play, and connections to resources that empower families and help children thrive. Designed with young children at the heart of every detail, Little Land transformed the Expo Center into a vibrant, hands-on learning environment where every station offered age-appropriate play experiences. From movement and sensory exploration to creative and imaginative play, each activity reinforced the importance of playful learning during a child’s earliest years.

New experiences added even more energy and discovery in 2026. The Cumberland County Public Library debuted an oversized Battleship game, inviting families to team up for problem-solving and fun. Ryu’s Taekwondo wowed the crowd with dynamic demonstrations that highlighted confidence, discipline, and healthy movement. A board game center encouraged families to slow down, connect, and enjoy screen-free play together. Another exciting addition was a photo booth by Five Star Entertainment, capturing countless smiles, silly poses, and special moments—creating lasting memories for families throughout the day.

Beloved attendee favorites returned in a big way, including the chance to explore law enforcement vehicles and drones with the Fayetteville Police Department. Children eagerly climbed aboard vehicles, learned about community safety, and were thrilled to see the department’s impressive BearCat and Archie, the beloved K-9 support vehicle who never fails to steal the spotlight.

The fun continued around every corner of the Expo Center with train rides, RC dirt-digging vehicles (always a huge hit), and Jumbo Land, packed with inflatables for BIG movement and BIG smiles. Families also enjoyed Moore County Partnership’s Play Mobile, Sensory Land, and slime-making stations, ensuring inclusive, hands-on fun for children of all abilities.


One of the most memorable moments of the day was the superhero red carpet experience. More than 500 superhero capes were distributed as children proudly walked the red carpet for family photos, celebrating every child as the hero they are. Families completed four scavenger hunts with prizes, enjoyed bubbles floating through the air under the iconic rainbow arch, and took home tons of giveaways throughout the event.

The hall was buzzing with excitement thanks to numerous Cumberland County departments, community partners, and vendors. Sweet Carolina Delights kept smiles coming with face painting and cotton candy, while the Girl Scouts were on-site with their always-popular cookies. Partnership for Children departments were present throughout the event, engaging directly with families and sharing resources that support early learning, health, and strong family foundations.

More than just a day of fun, Little Land 2026 showcased what’s possible when a community comes together with children at the center. Through joyful play, trusted partnerships, and accessible resources, the event reinforced a shared commitment to helping families thrive.

And the excitement doesn’t stop there—Little Land 2027 is already on the calendar!

 Saturday, March 13, 2027

 10:00 AM – 2:00 PM

Plans are already underway to make next year’s event even BIGGER play for families, and the Partnership for Children of Cumberland County looks forward to welcoming the community back for another unforgettable day of play, learning, and connection.



NC DEPARTMENT OF
**HEALTH AND
HUMAN SERVICES**

JOSH STEIN • Governor
DEVPUTTA SANGVAI • Secretary

May 13, 2026

Mary Sonnenberg, President
Partnership for Children of Cumberland County, Inc.
351 Wagoner Drive, Suite 200
Fayetteville, NC 28303

Dear Mary Sonnenberg:

We reviewed your audit report submitted for the fiscal year ended June 30, 2025. The Auditor's Report for Partnership for Children of Cumberland County, Inc. did not disclose any instances of non-compliance with laws and regulations for which the North Carolina Department of Health and Human Services (NCDHHS) is responsible for resolution.

Accordingly, no corrective action plan is necessary, and resolution of this audit is closed with respect to programs of financial assistance administered by the NCDHHS. If you have questions, please contact Alicia Hartsfield, via email at Alicia.Hartsfield@dhhs.nc.gov or phone at (919) 527-6846.

Sincerely,

DEVPUTTA SANGVAI
SECRETARY

Lisa Allnutt, CIA, CISA, CRMA
OIA Senior Manager - Risk Management, Compliance and Consulting

cc: Ed Skeens (DHHS DCDEE), Patsy Stone (DHHS DCDEE), Candace Whitherspoon (DHHS DCDEE)

NC DEPARTMENT OF HEALTH AND HUMAN SERVICES • OFFICE OF THE INTERNAL AUDITOR

LOCATION: 1050 Umstead Drive, Spruill Annex Building, Raleigh, NC 27603
MAILING ADDRESS: 2014 Mail Service Center, Raleigh, NC 27699
www.ncdhhs.gov • TEL: 919-527-6840 • FAX: 919-715-3096

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Partnership for Children of Cumberland County, Inc.
DSP Fiscal, Contractual and Programmatic Monitoring Status Report
Fiscal Year 2025-2026
 Updated 5-7-2026

	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] Completed	<i>Monitoring Completed. No Issues Noted.</i>	K. Wilson	Fiscal Monitoring Proposed Site Visit: 3/23/2026	Programmatic Monitoring: Site Visit: 2/17/2026	Monitoring Completed. No Issues Noted.	P. Federline
2	Fayetteville Technical Community College <i>Child Care Scholarships</i>	<ul style="list-style-type: none"> Fiscal Monitoring [includes Contracts] Completed	<i>Monitoring Completed. No Issues Noted.</i>	K. Wilson	Fiscal Monitoring Proposed Site Visit: 3/23/2026	Programmatic Monitoring: Site Visit: 2/05/2026	Monitoring Completed. No Issues Noted.	P. Federline
3	Fayetteville Technical Community College <i>Child Care Scholarships Administrative Support</i>	<ul style="list-style-type: none"> Fiscal Monitoring [includes Contracts] Completed	<i>Monitoring Completed. No Issues Noted.</i>	K. Wilson	Fiscal Monitoring Proposed Site Visit: 3/23/2026	Programmatic Monitoring: Site Visit: 02/05/2026	Monitoring Completed. No Issues Noted.	P. Federline
4	United Way <i>Dolly Parton Imagination Library (DPIL)</i>	<ul style="list-style-type: none"> Fiscal Monitoring [includes Contracts] In progress; emailed Nikki with follow-up questions, waiting for response.		K. Wilson	Fiscal Monitoring Proposed Site Visit: 3/24/2026	Programmatic Monitoring: Site Visit: 2/24/2026	<i>Draft Report Developed. Pending review of mapping waitlisted children added with additional funds to active status.</i>	P. Federline



NC DEPARTMENT OF
**HEALTH AND
HUMAN SERVICES**
Division of Child Development and Early
Education

JOSH STEIN • Governor
DEVPUTTA SANGVAI • Secretary
CANDACE WITHERSPOON • Director

May 11, 2026

Mary Sonnenberg
Partnership for Children of Cumberland County
351 Wagoner Dr., Suite 200
Fayetteville, NC 28303

Dear Ms. Sonnenberg:

The NC Division of Child Development and Early Education (DCDEE) performed a fiscal and programmatic review of Partnership for Children of Cumberland County under Contract #48585. Monitoring personnel performed a sample review of eligibility, fiscal and programmatic files with supporting documentation to determine contractor compliance with the NC Pre-K Program Requirements and Guidance Manual and the NC Pre-K Fiscal and Programmatic Monitoring Worksheet for State Fiscal Year 2025-2026.

Fiscal Summary: DCDEE reviewed a sampling of monthly expenditures. There were no issues identified from the samples examined.

Eligibility Summary: DCDEE reviewed a sampling of student eligibility files. There were no issues identified from the samples examined.

Attendance Summary: DCDEE reviewed a sampling of classroom attendance records and contractor monthly attendance reports. There were no issues identified from the samples examined.

Programmatic Summary: DCDEE reviewed and verified NC Pre-K committee minutes, membership, meeting requirements, conflict of interest signed statements, Section 1 signatures of County Plan and required written plans. Site monitoring efforts were reviewed and required completion of monitoring tools were verified. There were no issues identified from the items examined.

Respectfully Submitted,

Paige Cannon

Paige Cannon
DCDEE Monitoring & Compliance Unit

CC: Candace Witherspoon *CW*
DCDEE Director

NC DEPARTMENT OF HEALTH AND HUMAN SERVICES • DIVISION OF CHILD DEVELOPMENT AND EARLY EDUCATION

LOCATION: 1915 Health Services Way • Raleigh, NC 27607
MAILING ADDRESS: 2201 Mail Service Center, Raleigh, NC 27699-2200
www.ncdhhs.gov • TEL: 919-814-6300 • Fax: 984-236-8220

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