Partnership FOR CHILDREN
OF CUMBERLAND COUNTY

351 Wagoner Drive, Suite 200
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ccpfc.org

Finance Committee Meeting Agenda

Quorum = 3 (50%) (Total Committee Members = 6)

Thursday, August 20, 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 1. RSVP / Quorum = 50% (6 Members = 3 Quorum) B. Volunteer Forms https://ccpfc.tfaforms.net/5170631 C. Board Donations https://ccpfc.org/donate/ D. FY 26/27 1. Required Documentation Per Policy https://ccpfc.tfaforms.net/5136195 2. Board and Committee Calendar E. General Ways to Support PFC – Opportunities to Get Involved		Betty Smith Betty Smith Mary Sonnenberg Mary Sonnenberg Mary Sonnenberg Mary Sonnenberg
II.	**Action Items***		
	A. May 14, 2026 Minutes B. FY 25/26 Exhibits A&B C. Fixed Assets Disposals		Betty Smith Marie Lilly Marie Lilly
III.	**Discussion**Δ		
	A. Child Care Resources Inc. (CCRI) – Region Territories – Awarded $530,000 – FY 26/27, July 1, 2026 – June 30, 2027 B. County Grant Award for Community Funding for $218,700 – FY 26/27, July 1, 2026 – June 30, 2027 C. PFC FY 25/26 Audit D. Building Sustainability Workgroup E. Endowment Committee Update F. Organizational Sustainability & Succession Planning: Discussion of Summary Documents of Non-negotiables and SWOT Analysis – Next Steps G. Strategic Planning Update		Mary Sonnenberg Mary Sonnenberg Marie Lilly Mary Sonnenberg Mary Sonnenberg Mary Sonnenberg Mary Sonnenberg
IV.	**Accounting Reports**Δ		
	A. Financial Reports: June 2026 1. Financial Summary 2. FY 25/26 Final Cash and In-Kind Report B. Financial Reports: July 2026 1. Smart Start 2. NC Pre-Kindergarten		 Marie Lilly / Betty Smith Michelle Downey Marie Lilly / Betty Smith Carole Mangum

	3. All Funding Services		Marie Lilly / Betty Smith
	4. Unrestricted State Revenues (USR)		Marie Lilly / Betty Smith
	5. Cash and In-Kind Report		Michelle Downey
	C. July 2026 Morgan Stanley Statement		Mary Sonnenberg
V.	**President's Report**$^{\Delta}$		Mary Sonnenberg
VI.	**Upcoming Meetings / Holidays / Closures**		

MEETING	MEETING DATE	MEETING TIME
Facility & Tenant	August 17, 2026	11:30 am – 1:00 pm
Board of Directors (& NC Pre-K Planning)	***August 27, 2026***	***12:00 pm – 2:00 pm***
Board Development	September 9, 2026	9:00 am – 10:30 am
CCR&R	September 10, 2026	9:00 am – 11:00 am
Executive	***September 24, 2026***	***9:00 am – 11:00 am***
Community Engagement & Development (CED)	October 1, 2026	8:30 am – 10:30 am
Planning & Evaluation	October 6, 2026	1:00 pm – 3:00 pm
Finance	***October 15, 2026***	***1:00 pm – 3:00 pm***
Family Connects	November 3, 2026	3:00 pm – 4:00 pm
Human Resource	November 17, 2026	12:30 pm – 2:00 pm

EVENTS	DATE	LOCATION
Little Land: Down on the Farm	September 4-13, 2026	Crown Expo
Kindness Awards	Week of September 21, 2026	Various
PFC BOOO-Levard	October 29, 2026, Time 5-7pm	PFC
Grilled Cheese Festival	Saturday, November 7, 2026	Dirt Bag Ales & Taproom
Giving Tuesday Campaign	November 23 – December 1, 2026	Online

HOLIDAY/CLOSURES	DATE CLOSED
Optional Mental Health Day	Friday, September 4, 2026
Labor Day	Monday, September 7, 2026
Veterans Day	Wednesday, November 11, 2026
Thanksgiving	Wednesday, November 25 – Friday, November 27, 2026

VII.	**Adjourn**$^{\Delta}$		

* Needs Action $^{\Delta}$ 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

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	***Elizabeth Simpler***	***Daniele Malvesti Petti***	***Ar-Nita Davis / Sheila Rowe***	***Steven Gipson***	***Anthony Ramos***	***Carolin Hardy***	***Belinda Gainey***	***Belinda Gainey***	***Belinda Gainey***	***Belinda Gainey***	***Belinda Gainey***
Chair	***Brenda Jackson***	***Maybelyn Rodriquez Laureano***	***Dr. Rondell Bennett***	***Felicia Tyson-Johnson***	***Lonnie Ballard***	***Joe Deaton***	***Betty Smith***	***Darlisha Warren***	***Dr. Patricia Fecher***	***Dr. Patricia Fecher***	***Co-Chair: Dr. Eric Bracy or Maria Ford***
Frequency	1st Tuesday Quarterly	1st Thursday Bi-Monthly	2nd Thursday Quarterly	1st Tuesday Bi-Monthly	3rd Tuesday Quarterly	3rd Monday Monthly	3rd Thursday Bi-Monthly	2nd 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		11/4/26*	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

General Ways to Support PFC – Opportunities to get involved

Community Engagement & Fund/Friend Raising Efforts

- **Follow PFC on Social Media** — Stay connected and help broaden our reach.
- **Share PFC Social Posts** — Amplify visibility by sharing posts across personal and organizational networks.
- **Promote Events Within Your Networks** — Deepen community reach by sharing event information widely.
- **Distribute Marketing Materials** — Share flyers, graphics, and promotional materials in your circles.
- **Become a Sponsor** — Provide financial or in-kind support for PFC events.
- **Connect Us to a Sponsor** — Introduce PFC to potential sponsors or partners.
- **Volunteer at Events** — Serve on-site during activities, engagement stations, or logistics.
- **Recruit Volunteers** — Engage networks to help secure volunteers for event operations.
- **Speak Out About Your Support** — Share why you volunteer and encourage others to support PFC.

Community Engagement Event-Specific Asks

Little Land: Down on the Farm (Sept 4–13)

- **Share PFC Social Posts**
- **Promote Event Within Your Networks**
- **Volunteer at Event**
- **Recruit Volunteers**

Kindness Awards – Smart Start Month (Week of Sept 21)

- **Nominate a Kindness Award Honoree**
- **Volunteer to attend a Kindness Award Honoring**
- **Share PFC Social Posts**
- **Promote Event Within Your Networks**

Grilled Cheese Festival (Nov 7, 1–5 PM)

- **Purchase GCF Tickets** — Support the fundraiser. **Ticket Link:** ccpfc.org/cheesy/
- **Recruit Food Trucks for GCF** — We need **four additional food trucks**.
- **Secure an Event Sponsor for GCF**
- **Recruit Table Sponsors for GCF**
- **Volunteer at Events**
- **Sponsor the event on some level**
- **Recruit Volunteers**
- **Share PFC Social Posts**
- **Promote Event Within Your Networks**
- **Distribute Marketing Promotional Materials**

Barnes & Noble Holiday Book Drive (Mid-Nov to Mid-Dec)

- **Purchase a Book During the Book Drive — Support literacy initiatives and thank BN for over a decade of partnership.**
- **Share PFC Social Posts**
- **Promote Events Within Your Networks**

Giving Tuesday Campaign (Nov 23–Dec 1)

- **Donate to the Giving Tuesday Campaign**
- **Speak Out About Your Support & Why Others Should Give**
- **Share PFC Social Posts**
- **Promote Event Within Your Networks**

Little Land: BIG Play for Families (March 13, 2027)

- **Volunteer at Event**
- **Recruit Volunteers**
- **Share PFC Social Posts**
- **Promote Event Within Your Networks**
- **Connect Us to a Sponsor**
- **Become a Sponsor**

Programs Events and Activities

Kick Off Conference for Child Care Providers: September 2026 date TBD

- **Volunteer at Event**
- **Share PFC Social Posts**
- **Recruit Speakers**
- **Welcome Group at Opening Session**

Promote Prevent Child Abuse Month in April: Event after Executive Committee March 18, 2027

- **Participate in event – Activity TBD**
- **Share PFC Social Posts**

Provider Appreciation Gala: May 1, 2027 from 6-8 pm. Location TBD

- **Welcome Guests**
- **Volunteer during, Event, set up, break down**
- **Share PFC Social Posts**
- **Donate door prizes**

Library Events – throughout year. More info to come

- **Be a story time reader**
- **Share PFC Social Posts**
- **Promote events**

Kaleidoscope Play & Learn

- **Volunteer at KPL Sessions**
- **Share PFC Social Posts**
- **Promote within your networks**

Partnership for Children of Cumberland County, Inc.
Virtual Finance Committee Meeting Minutes
May 14, 2026 (1:00 pm to 2:39 pm)
Be the Driving Force

MEMBERS PRESENT: Amy Cannon, Dr. Meredith Gronski and Mark Rice
MEMBERS ABSENT: Brenda Jackson, Dr. Tre'vone McNeill and Betty Smith
NON-VOTING ATTENDEES: Michelle Downey, Belinda Gainey, Marie Lilly, Carole Mangum, Mary Sonnenberg, Karen Staab and Kesia Wilson
GUEST: Charles Morris

AGENDA ITEM	DISCUSSION & RECOMMENDATION	ACTION	FOLLOW-UP
I. Call to Order & Chair Comments	The scheduled virtual meeting of the Finance Committee was held on Thursday, May 14, 2026, and began at 1:00 pm pursuant to prior email notice to each committee member. Amy Cannon, Acting Chair, determined that a quorum was present and called the meeting to order. Belinda Gainey was the Secretary for the meeting and recorded the minutes.	Called to Order	None
A. Welcome	A. Amy Cannon welcomed everyone to the meeting and thanked them for joining.	None	None
B. Volunteer Forms (https://ccpfc.tfaforms.net/5170631)	B. Committee members who reviewed the committee packet prior to the meeting were asked to complete the online volunteer form.	None	None
C. FY 26/27 Draft Board and Committee Calendar	C. Mary Sonnenberg informed the committee of the dates for Finance Committee beginning next fiscal year. The calendar was approved at the May 13, 2026 Board Development Committee meeting and will be presented for final approval at the June 11, 2026 Board of Directors meeting.	None	None
II. Action Items*			
A. March 19, 2026 Minutes	A. The minutes for the March 19, 2026 scheduled meeting were previously emailed and reviewed by the committee members. Dr. Meredith Gronski moved to accept the minutes as presented. Mark Rice seconded the motion. Hearing no further discussion, the Chair put the motion to a vote. If anyone did not approve the motion, they were asked to place their comment in the ZOOM chat box. All votes were unanimous. There were no abstentions. The motion carried.	Motion Carried	None
B. Bi-Annual Investment Review	B. Charles Morris provided an overview of PFC's investments: the Money Market Balance, Common Stocks and EFT and Mutual Funds. All Certificates of Deposit have matured and moved to the operating account for utilization of cash flow requirements, requiring unrestricted funds at the discretion of the Administration. Charles recommended that if appropriate, any unused or excess funds should be deposited in the E-Trade account with a High Yield Money Market, currently yielding 3.64% and if there is excess money Charles recommended moving it to the existing money market to get a better yield on it. The final recommendation is to begin including a 401K review with the Bi-Annual Investment Review beginning January 2027. The 401K review will make sure PFC is in		

	compliance with 404C and make sure that, PFC is in compliance with 404C and in compliance with the Department of Labor and to do a general investment review within the the plethora of Portfolios that the employees can pick from. Mary stated that regarding the certificate of deposits, that recommendation includes that being at the discretion of the administration. If PFC ends up with a lot of money, we will be bringing it to the board, but right now, we need it for cash flow. Mark Rice moved to accept the recommendations that any unused or excess funds should be deposited in the E-Trade account with a High Yield Money Market at the discretion of the PFC Administration, moving excess funds to the existing money market to get a better yield on it and adding the 401K review to the Bi-Annual Investment Review as presented. Dr. Meredith Gronski seconded the motion. Hearing no further discussion, the Chair put the motion to a vote. If anyone did not approve the motion, they were asked to place their comment in the ZOOM chat box. All votes were unanimous. There were no abstentions. The motion carried.	Motion Carried	None
III. Discussion[Δ] A. CORE RFA	A. Mary reported that the Region 5 CORE project goes through the end of June 2026. This activity was bid out and has been awarded to the same three entities that were doing the child care resource and referral program, in the past, under some different parameters. They are working on how to implement the program. There is a possibility that PFC will be doing some work with this group.	None	None
B. Capital One Cashback Receipts $8,412.22	B. PFC has received $$8,412.22 with Capital One Cashback Receipts.	None	None
C. Building Construction 1. Phase III – Update a. Cannon Foundation Unspent/Unallocated Funds $23,292	C.1. Phase III of building construction has been completed. The contractors have been paid and PFC has drawn down all of the City of Fayetteville CDBG money the organization received. The construction loan was used and the Cannon Foundation grant money of $100,000. Because of the timing of when we had to use the loan money, we did not use all of the Cannon grant. There is $23, 292 of the money still in the account. A final report will be given to the Cannon Foundation and we will provide two options of what can be done. There is a French drain project that needs to be done to address some additional water problems that are not window-related. If they will approve us using it for that, or to, offset some of the loan payments. We had only until December 31 to have our loan at 2.75%, and then it ended. We needed to get money out in a timely fashion.	None	None
2. Phase II Repair – Completed and Paid	C.2. Phase II of building construction was completed, but there was some leaking. These repairs have since been completed.	None	None
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:	D. The Building Sustainability Work Group has been in discussions regarding owning the PFC building. The workgroup has been looking at how we can sustain owning a building that is as old and has as much potential capital expenses, that are occurring with it. A recommendation was taken to the April 30 board meeting: 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. A meeting has been scheduled with some members of the workgroup, PFC staff, NCPC staff and a DCDEE representative to discuss the process of a potential sale of all or part of the building. This will not be a quick process. There has to be a buyer and PFC staff would need another space. At the direction of the workgroup, most PFC staff have moved to	None	None

Progress and Next Steps G. New Board & Officers Orientation, July 30, 2026	Suite 200. The open space downstairs can be rented and count as program income; the money could not be used to cover the cost of building repairs. Even if part of the building is sold, PFC would still be responsible for covering a portion of the repairs in this tower. E. Conversations are taking place with regarding options to continue to operate the organization since no new money is coming in. The NCPC board was also looking at that from the network perspective. NCPC has not made any directives on what people have to do, but they have sort of outlined, these are the things that everyone should be thinking about. Van and Mary had been in discussions regarding this for almost a year now and have met with NCPC to discuss options. Mary has also been in talks with Jessica Lowery Clarke at the Robeson County Partnership about a possible collaboration or merger of the organizations. The following recommendation was taken and approved by the PFC Board on April 30: 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. Different meetings are taking place asking about non-negotiables, i.e. not offer health insurance. Both Cumberland and Robeson Partnerships want to maintain their identity in each county they currently serve. F. The possible sale of the building and sustainability both relate to the Strategic Planning. Each of these fall under Pillar 1. A pilot program with Workforce Development was created this fiscal year with City of Fayetteville ARPA money. This program consisted of helping individuals get into the child care field. Two sessions have taken place; the first cohort was 4 individuals, second cohort 15 individuals. The second group seemed really excited about the program and they are ready for hiring. G. New Board and Officers Orientation is scheduled for Thursday, July 30, 2026, during the Executive Committee meeting.	None None None	None None None
IV. Accounting Reports^Δ^ A. Financial Reports: April 2026 1. Smart Start 2. NC Pre-Kindergarten 3. Southwestern Child Development Commission (SWCDC) – Region 5 4. All Funding Sources 5. Unrestricted Revenues 6. Cash and In-Kind Report B. April 2026 Morgan Stanley Statement (*See Section II.B.*) C. FY 26/27 Partnership Umbrella Budget (PUB), effective July 1, 2026	A.1.-A.5. The financial reports for April 2026 were previously emailed. Marie Lilly, Mary Sonnenberg, Carole Mangum and Karen Staab provided a brief overview of the April 2026 reports with the committee. All financial reports for April 2026 were included in the electronic packet. A.6. The Cash and In-Kind Report for April 2026 was previously emailed. Michelle Downey reviewed the report with the committee. Mary stated that parent fees for subsidy have not been received and are not included in the report. B. The April 2026 Morgan Stanley Statement was included in the packet. Information from the statement was provided during the Bi-Annual Investment Review. C. Marie provided an overview of the FY 26/27 Partnership Umbrella Budget (PUB).	None None None None	None None None None

Partnership for Children of Cumberland County, Inc.
Virtual Finance Committee Meeting Minutes
May 14, 2026 (1:00 pm to 2:39 pm)
Be the Driving Force

V. President's Report$^{\Delta}$	The President's Report from April 2026 was included in the packet for information only. Medicaid rebates have been passed at the State level. A state budget may be passed soon. NC Pre-K slots will decrease next fiscal year. A letter from the State Auditor has been received. PFC had no findings. Form 990 has been completed and submitted.	None	None
VI. Contract Management Reporting$^{\Delta}$ 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	A.1. Karen provided an overview of the Smart Start Fiscal Report. A.2. Mary provided an overview of the Smart Start Program Report. A.3. Carole provided an overview of the SWCDC Region 5 CORE Report. This project ends June 30, 2026. A.4. NC Pre-K monitoring has been completed. There were no findings.	None None None None	None None None None
VII. Upcoming Meetings / Holidays / Closures	See Agenda	None	None
VIII. Adjournment	As there was no further business; the chair announced the meeting adjourned. The meeting was adjourned at 2:39 pm.	Adjourned	None

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

Secretary of Meeting Date

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

______________________________ ________

Committee Chair Date

Partnership for Children of Cumberland County,
Unaudited Statement of Receipts, Expenditures, and Net Assets - Modifie
For the Year Ended June 30, 2026 ***Exhibit A***

	Without Donor Restrictions	With Donor Restrictions	Total Funds
Receipts:			
State Awards and Contracts	$ 8,560,917	$ -	$ 8,560,917
Federal Awards	4,576,129	-	4,576,129
Local Awards	300,000	-	300,000
Private Contributions	101,371	23,292	124,663
Special Fund Raising Events	5,565	-	5,565
Interest and Investment Earnings	9,212	-	9,212
Sales Tax Refunds	18,430	-	18,430
Other Receipts	582,543	-	582,543
Total Receipts	14,154,167	23,292	14,177,459
Net Assets Released from Restrictions:			
Satisfaction of Program Restrictions	-	-	-
Expiration of Time Restrictions			-
	14,154,167	23,292	14,177,459
Expenditures:			
Programs:			
Child Care and Education Affordability	390,216	-	390,216
Child Care and Education Quality	1,159,993	-	1,159,993
Family Support	1,141,339	-	1,141,339
Health and Safety	1,139,456	-	1,139,456
NC Pre-K	9,078,725	-	9,078,725
Support:			
Fund Raising	-	-	-
Management and General	691,865	-	691,865
Program Planning, Coordination and Evaluatior	328,730	-	328,730
Other Support Services	106,660	-	106,660
Other:			
Refund of Prior Year Grant	-	-	-
Sales Tax Paid	13,118	-	13,118
Total Expenditures	14,050,102	-	14,050,102
Excess (Deficiency) of Receipts Over Expenditu	104,065	23,292	127,357
Net Assets at Beginning of Year	707,038	87,821	794,859
Net Assets at End of Year	$ 811,103	$ 111,113	$ 922,216
Net Assets Consisted of:			
Cash and Cash Equivalents	$ 1,360,960	$ 79,729	$ 1,440,689
Investments	118,000	31,384	149,384
Refunds Due From Contractors	-	-	-
	1,478,960	111,113	1,590,073
Less: Due to State	645,956	-	645,956
Funds Held for Others	21,901	-	21,901
Total Net Assets	$ 811,103	$ 111,113	$ 922,216

The accompanying notes are an integral part of the financial statements.

Partnership for Children of Cumberland County, Inc.
Unaudited Statement of Functional Expenditures - Modified Cash
For the Year Ended June 30, 2026

Exhibit E

	Total	Personnel	Contracted Services	Supplies and Materials	Other Operating Expenditures	Fixed Charges and Other Expenditures	Property and Equipment Outlay	Services/ Contracts/ Grants
Smart Start Funds:								
Programs:								
Child Care and Education Affordability	$ 390,216	$ -	$ -	$ -	$ -	$ -	$ -	$ 390,216
Child Care and Education Quality	675,935	513,533	61,980	33,783	50,094	8,040	8,505	-
Family Support	424,964	187,920	60,108	12,634	102,775	6,571	9,956	45,000
Health and Safety	716,956	230,695	49,730	4,774	6,027	272	2,570	422,888
NC Pre-K	-	-	-	-	-	-	-	-
	2,208,071	932,148	171,818	51,191	158,896	14,883	21,031	858,104
Support:								
Fund Raising	-	-	-	-	-	-	-	-
Management and General	425,607	303,993	50,720	15,391	32,989	17,589	4,925	-
Program Planning, Coordination and Evaluatio	324,949	241,792	60,193	9,850	8,931	684	3,499	-
	750,556	545,785	110,913	25,241	41,920	18,273	8,424	-
Total Smart Start Fund Expenditures	$ 2,958,627	$ 1,477,933	$ 282,731	$ 76,432	$ 200,816	$ 33,156	$ 29,455	$ 858,104
Other Funds:								
Programs:								
Child Care and Education Affordability	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Child Care and Education Quality	484,058	320,633	31,031	15,268	32,326	7,189	323	77,288
Family Support	716,375	84,098	39,907	3,956	92,038	11,419	484,957	-
Health and Safety	422,500	-	-	-	-	-	-	422,500
NC Pre-K	9,078,725	756,249	43,538	6,168	26,671	6,817	7,577	8,231,705
	10,701,658	1,160,980	114,476	25,392	151,035	25,425	492,857	8,731,493
Support:								
Fund Raising	-	-	-	-	-	-	-	-
Management and General	266,258	236,207	7,820	7,269	4,694	10,044	224	-
Program Planning, Coordination and Evaluatio	3,781	3,781	-	-	-	-	-	-
Other Support Services	106,660	250,827	(174,237)	10,178	15,861	1,793	2,238	-
	376,699	490,815	(166,417)	17,447	20,555	11,837	2,462	-
Other:								
Refund of Prior Year Grant	-	-	-	-	-	-	-	-
Sales Tax Paid	13,118	-	-	13,118	-	-	-	-
	13,118	-	-	13,118	-	-	-	-
Total Other Funds Expenditures	$ 11,091,475	$ 1,651,795	$ (51,941)	$ 55,957	$ 171,590	$ 37,262	$ 495,319	$ 8,731,493

PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC.
Summary of Fixed Assets for Disposal
To the Board for Approval on August 27, 2026

FIXED ASSET TAG #	STATUS	DESCRIPTION	YEAR PURCHASED	COST FURNITURE & EQUIPMENT OVER $500	COMPUTERS & EQUIPMENT OVER $500	LEASEHOLD IMPROVEMENTS OVER $500	BUILDINGS OVER $500
	The following items have been examined and are determined to remove from PFC's Master listing because of expiration of use, being obsolete, or can no longer be located. Applicable items will be donated to agencies that are able to accept and pick up such items at no cost. Computer equipments will be scrubbed and then disposed of at the Ann Street Landfill.		**Sorted in date order**				
20755	*See the standard explanation above.*	Furniture, Miller-Mahogany w/return& keyboard drawer	Dec-93	0.00			
20758	*See the standard explanation above.*	Desk	Dec-93	0.00			
20797	*See the standard explanation above.*	Furniture, Miller Mahogany, with return	Mar-98	0.00			
N/A	*See the standard explanation above.*	Wall(library) Installation-Eclectic Endeavor	Jun-98			3,843.67	
N/A	*See the standard explanation above.*	Boyd's Spec - wall	Aug-98			500.00	
N/A	*See the standard explanation above.*	Signatures in Wood - wall	Aug-98			1,200.00	
N/A	*See the standard explanation above.*	Eclectic Endeavors - wall	Nov-98			893.00	
N/A	*See the standard explanation above.*	36" Base Cabinet/Countertop installed	Jun-00			875.00	
20267	*See the standard explanation above.*	Furniture, Miller 30"x66" Magogany w/return & keyboard tray	Jun-00	1,077.40			
N/A	*See the standard explanation above.*	Ground and Reader Board Signage	Mar-02			5,857.50	
N/A	*See the standard explanation above.*	Donor Wall (Recognition Art)	Apr-07				5,185.69
N/A	*See the standard explanation above.*	A/C Improvements	Aug-08				518.00
N/A	*See the standard explanation above.*	Electrical Work	Nov-08				683.85
N/A	*See the standard explanation above.*	Window Sill in Library Improvement	Dec-08				1,500.00
N/A	*See the standard explanation above.*	Compressor for A/C Unit	Jan-09				3,036.00
N/A	*See the standard explanation above.*	Electrical Work for Ice Machine, etc.	Feb-09				682.88
N/A	*See the standard explanation above.*	A/C Upgrades	Apr-09				1,788.00
N/A	*See the standard explanation above.*	Compressor Change Out	May-09				2,346.00
N/A	*See the standard explanation above.*	A/C Repair - Install Timer, Contactor	Jun-09				4,000.00
NA	*See the standard explanation above.*	New Compressor for A/C - Ivey Mechanical	Mar-10				1,500.00
20828	*See the standard explanation above.*	Dell Latitude E550 Laptop (Less $120 for Bag)	May-10		719.00		

PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC.
Summary of Fixed Assets for Disposal
To the Board for Approval on August 27, 2026

				COST			
FIXED ASSET TAG #	STATUS	DESCRIPTION	YEAR PURCHASED	FURNITURE & EQUIPMENT OVER $500	COMPUTERS & EQUIPMENT OVER $500	LEASEHOLD IMPROVEMENTS OVER $500	BUILDINGS OVER $500
NA	*See the standard explanation above.*	5 Ton York Package Heat Pump	May-10				3,636.37
NA	*See the standard explanation above.*	5 Ton York Package Heat Pump	May-10				4,203.63
N/A	*See the standard explanation above.*	Condensate Pump - Gore Heating	Jul-10				626.00
N/A	*See the standard explanation above.*	Replace Zoning for System - Gore Heating	Aug-10				9,552.00
N/A	*See the standard explanation above.*	5 Ton York Package Heat Pump - Gore Heating	Sep-10				7,840.00
N/A	*See the standard explanation above.*	AC Leaking Check - Ivey Mechanical	Sep-10				884.28
N/A	*See the standard explanation above.*	Condenser Fan Motor - Gore Heating	Oct-10				582.00
20857 & 20858	*See the standard explanation above.*	AAA Glass - Furnish/Install Window	Feb-11				12,046.60
20857 & 20858	*See the standard explanation above.*	Commercial Building - Window Project	Feb-11				3,625.00
N/A	*See the standard explanation above.*	Gore Heating - Replace Condenser Motor/Two Pole Contractor	Feb-11				641.00
20861	*See the standard explanation above.*	Gore Heating - Replace Condenser	Feb-11				681.00
N/A	*See the standard explanation above.*	Gore Heating - Split Heat Pump	Mar-11				8,688.00
N/A	*See the standard explanation above.*	Gore Heating - Replace Condenser	May-11				626.00
N/A	*See the standard explanation above.*	Gore Heating - 5 Ton Air Handler	Jun-11				4,158.00
N/A	*See the standard explanation above.*	Gore Heating - Refrigerant Leak Search	Jun-11				1,128.00
N/A	*See the standard explanation above.*	Gore Heating - Universal Dual Capacitor	Jun-11				1,118.00
N/A	*See the standard explanation above.*	Gore - replace Blade in Condenser	Sep-11				708.00
N/A	*See the standard explanation above.*	Gill Security - Replace Batteries	Sep-11				649.56
N/A	*See the standard explanation above.*	Ivey Mechanical - Replaced Blower Motor Relay,	Aug-12				760.38
NA	*See the standard explanation above.*	Starr Electric - Replace Parking Lot Poled Wiring	May-13				0.00

PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC.
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				COST			
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NA	*See the standard explanation above.*	Gill Security - Replace HES 960.0 Strike - Suite 350	May-13				535.00
20902	*See the standard explanation above.*	Ivey Mechanical - Install New Blower Motor on AC Unit - coded to FRC II	Jun-13				1,235.53
20903	*See the standard explanation above.*	Ivey Mechanical - Parts & Repairs to AC Unit - coded to FRC II	Jun-13				1,982.32
N/A	*See the standard explanation above.*	Ivey Mechanical - New Motor for AC Unit #126	Aug-13				821.56
20910	*See the standard explanation above.*	Dell- Latitude 3540 15" Laptop Computer	Feb-14		589.00		
N/A	*See the standard explanation above.*	Starr Electric-Install Wiring to heat and AC unit to Server Room	May-14				1,100.00
N/A	*See the standard explanation above.*	Ivey - Remove and install condensation pump on AC Unit #1	Jun-14				764.30
N/A	*See the standard explanation above.*	Ivey Mechanical -Replace Condensate Pump on AC Unit 120	Sep-14				899.06
N/A	*See the standard explanation above.*	Ivey Mechanical - Replace Flex Duct & Supply Grill on AC Unit ???	Dec-14				765.59
N/A	*See the standard explanation above.*	Ivey Mechanical - Install New Phase Monitor in AC Unit 111 Suite 130	Jan-15				634.25
N/A	*See the standard explanation above.*	Network HVAC - Replace HVAC Controllers on Terminal board	Sep-15				541.08
N/A	*See the standard explanation above.*	Ivey Mechanical Company - Replace Units 122 &126	Nov-15				1,355.64
21034	*See the standard explanation above.*	Dell XPS 8910 Desktop Computer	May-17		854.54		
N/A	*See the standard explanation above.*	Ivey Mechanical: 1 Trane 4-Ton Packaged Heat Pump	May-17				12,350.00
N/A	*See the standard explanation above.*	Ivey Mechanical: AC Unit for IT Server Room, replaced condensate pump	Mar-18				887.85
NA	*See the standard explanation above.*	Coffman Plumbing - Replace and install backflow with cover and base	Sep-18				660.00

PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC.

Summary of Fixed Assets for Disposal

To the Board for Approval on August 27, 2026

				COST			
FIXED ASSET TAG #	**STATUS**	**DESCRIPTION**	**YEAR PURCHASED**	**FURNITURE & EQUIPMENT OVER $500**	**COMPUTERS & EQUIPMENT OVER $500**	**LEASEHOLD IMPROVEMENTS OVER $500**	**BUILDINGS OVER $500**
NA	*See the standard explanation above.*	Ivey Mechanical - Installed condensation pump on Unit 120 in Charles Morris Conference Room	Sep-18				780.46
N/A	*See the standard explanation above.*	Replaced comp contractors & cube relays in several bldg areas	Jun-19				1,506.00
N/A	*See the standard explanation above.*	Ivey Mechanical Co. - Replaced condenser fan Suite 165/175, Unit # 118	Jul-19				675.10
N/A	*See the standard explanation above.*	Installed control board, New circuits and condenser pump	Nov-19				823.25
21148	*See the standard explanation above.*	Laptop Computer, Dell Inspiron 15 5593 for Staff Training	Dec-19		829.99		
21169	*See the standard explanation above.*	Laptop Computer, Dell Inspiron 15 5584	May-20		869.00		
NA	*See the standard explanation above.*	Cain Electric: Wired New Front Lobby Desk for computer and equipment	Aug-20				600.00
NA	*See the standard explanation above.*	Haire Plumbing - Replace FRC II 1st Floor Men's Room Water Closet	Nov-20				699.00
NA	*See the standard explanation above.*	REFUND FROM CCABA ON 06-17-21 Haire Plumbing - Replace FRC II 1st Floor Men's Room Water Closet	Jun-21				(699.00)
21191	*See the standard explanation above.*	Dell XPS 17 Laptop	Jan-21		2,349.00		
N/A	*See the standard explanation above.*	**Genesis Heating & Ai**r - **Work Order#1718**, Replaced Capacitor for the Blower Motor in 11 units	Feb-21				1,610.00
N/A	*See the standard explanation above.*	**Genesis Heating & Ai**r - **Work Order#172**1, Blower Motor & Belt replaced, Suite#125, Unit#116	Feb-21				1,343.84
N/A	*See the standard explanation above.*	**Cain Electric** - Install new 30 AMP 240V circuit for the relocation of UPS backup to data room	Apr-21				840.85
21217	*See the standard explanation above.*	Dell Inspirion 15 5510 Laptop Computer	Mar-22		849.00		
				$ 1,077.40	**$ 7,059.53**	**$ 13,169.17**	**$ 116,105.92**
		TOTAL DISPOSALS	**$**		**137,412.02**		

PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC.

Summary of Fixed Assets for Disposal

To the Board for Approval on August 27, 2026

FIXED ASSET TAG #	STATUS	DESCRIPTION	YEAR PURCHASED	COST: FURNITURE & EQUIPMENT OVER $500	COST: COMPUTERS & EQUIPMENT OVER $500	COST: LEASEHOLD IMPROVEMENTS OVER $500	COST: BUILDINGS OVER $500
	The following items have been examined and are determined to remove from PFC's Master listing because of expiration of use, being obsolete, or can no longer be located. Applicable items will be donated to agencies that are able to accept and pick up such items at no cost. Computer equipments will be scrubbed and then disposed of at the Ann Street Landfill.		**Sorted in date order**				
20081	*See the standard explanation above.*	Furniture, Traditional, Walnut	Jan-95	889.00			
20408	*See the standard explanation above.*	Furniture, Single Pedestal (return added 3/98-$570 base/$475 return)	Mar-98	1,045.00			
20118	*See the standard explanation above.*	Projection Screen - DaLite Senior Electrol	Jun-98	1,378.00			
20260	*See the standard explanation above.*	Furniture, Miller 30"x66" Mahogany w/return & keyboard tray & Hutch	Jun-00	1,077.45			
N/A	*See the standard explanation above.*	Renovations	Mar-01				$ 22,782.16
N/A	*See the standard explanation above.*	Renovations - D&P Construction	Jun-05				$ 2,215.32
20676	*See the standard explanation above.*	A/V System (Sterling Group)	May-06	16,530.84			
N/A	*See the standard explanation above.*	Renovations-Suite 306-MCR Serv. [s/b Suite 309?]	Jun-06				$ 2,220.75
N/A	*See the standard explanation above.*	Renovations-Suite 306-MCR Serv. [s/b Suite 309?]	Jun-06				$ 6,662.25
N/A	*See the standard explanation above.*	Heating/AC Units(Jacksonville Heating) coded to unrestricted Fund 204[currently Fund 208]	Aug-06				$ 47,532.00
N/A	*See the standard explanation above.*	Roof Demolition (CC Mechanical)	Nov-06				$ 11,761.00
N/A	*See the standard explanation above.*	Suite 402 (MCR Services)	Dec-06				$ 24,900.00
N/A	*See the standard explanation above.*	Pump Equipment / Installation (C&C Mechanical) HVAC Unit #212	Jun-07				$ 4,557.00
N/A	*See the standard explanation above.*	Roof Replacement (Bank Of America)	Jul-07				$ 101,217.53

PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC.

Summary of Fixed Assets for Disposal

To the Board for Approval on August 27, 2026

FIXED ASSET TAG #	STATUS	DESCRIPTION	YEAR PURCHASED	COST: FURNITURE & EQUIPMENT OVER $500	COST: COMPUTERS & EQUIPMENT OVER $500	COST: LEASEHOLD IMPROVEMENTS OVER $500	COST: BUILDINGS OVER $500
N/A	*See the standard explanation above.*	4-ton Air Handler w/10kw heater kit and thermos (C&C Mechanical) HVAC Unit #215	Nov-07				$ 4,480.00
20796	*See the standard explanation above.*	Vacuum	Jan-08	519.99			
20897	*See the standard explanation above.*	Image Supply - Priza Extractor with Wand	Apr-13	795.99			
N/A	*See the standard explanation above.*	AAA Glass - Install Windows in Conference Room B	Sep-14				$ 800.00
N/A	*See the standard explanation above.*	Ivey Mechanical Company : Installed new condensor in Unit 212	Jun-16				$ 605.18
21120	*See the standard explanation above.*	LobbyGuard Optio White Kiosk	Jun-18	2,920.00			
				$ 25,156.27	**$ -**	**$ -**	**$ 229,733.19**
		TOTAL DISPOSALS	**$**		**254,889.46**		

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.

June 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* .]

e. Historically at yearend and in the first quarter, funds are at its lowest until grant reimbursements are received during the first quarter of the new fiscal year. Cashflow and payment of expenditures will be monitored closely.

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.

g. Several Smart Start activities are currently below their spending percentages which resulted in unspent funds at yearend.

PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC.

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June 30, 2026

h.	**REVERSION - SMART START ADMINISTRATION**	
	Administration - 9100 **[NONE]**	$ -
		$ -
i.	**REVERSIONS - PFC IN-HOUSE SMART START ACTIVITIES**	
	PFC - Child Care Resource & Referral (CCR&R) Core	$ 178,091.25
	PFC - Planning and Evaluation	62,850.62
	PFC - Community Engagement	214,548.25
	PFC - Family Connects	140,741.07
	PFC - Lending Library	21,732.42
	PFC - Kaleidoscope	27,992.04
	TOTAL IN-HOUSE	**$ 645,955.65**
j.	**REVERSIONS - DIRECT SERVICE PARTNERS ACTIVITIES [DSPs]** **[NONE]**	
	TOTAL DSPs	**$ -**

	Amount and Percentage Not Spent (<u>not including</u> the State Level Contracts)
Unspent FY25-26 Smart Start Funds	**$ 645,955.65**
	20%

NCPC's **maximum reversion cap amount of $190,261** is anticipated to be received in FY26-27.

PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC.

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June 30, 2026

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.

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.

k. All of the fiscal year 2025-2026 NC Pre-Kindergarten grants of **$9,780,507** was spent **except for**:

State - Subsidy TANF	$ 491,084.00	This amount was **NOT** drawn down and thus is not reverted to DCDEE.
State - Subsidy Non-TANF	210,705.00	This amount was **NOT** drawn down and thus is not reverted to DCDEE.
Federal - Subsidy TANF	$ -	This amount was **NOT** drawn down and thus is not reverted to DCDEE.
Federal - Subsidy Non-TANF	-	All Funds were spent
State - NC Pre-K Administrative Funds	-	All Funds were spent
Federal - CCDF Quality Funds	-	All Funds were spent
TOTAL	**$ 701,789.00**	

Percentage of unspent FY25-26 NCPK Grant Funds	**7%**

Board Responsibility

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June 30, 2026

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.

d. The Region 5 Core grant is $477,685.85. The Region 5 HSB the Region 5 B3QI grants ended December 31, 2025 and January 31, 2026 respectively.
All of the fiscal year 2025-2026 Region 5 Lead Agency Core grant **that ended June 30th** was spent **except for**:

	FY25-26 Amounts		Percentages for Amounts Not Spent
Core Services	$ 114,749.80		24%

PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC.

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June 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.
As a reminder, cash from the Lumbee Bank CD, interest earned and bank account are included in the Operating Account until further notice.
The amounts are $223,698.29 from the CD plus interest, and $250 from the bank account. The transaction date is July 17, 2025.

6 Unrestricted Revenues (USR) - Fund 208

a. The goal is to continue to use these funds only when other funding streams cannot be used or are not available.
b. The funds and interest earned from the redeemed Lumbee Bank CD#6 were deposited into the PFC Bank of America operating account
until a time when the funds can be transferred to the Morgan Stanley E-Trade account, as approved by Board in June 2025.
c. The cash equivalent balances in Fund 208 consists of the following at the end of the month:

PNC Bank Money Market Account	5,645.37	*Does not include interest earned in Fund 899.*
First Bank Money Market Account	100,000.00	*New account opened on November 27, 2023.*
Morgan Stanley E*TRADE Account	118,000.00	*Gains/Losses are not reflected in the financial statements*
	223,645.37	

Interest Earned - Fund 899	
PNC Bank Money Market	1,186.44
First Bank Money Market	7,113.80
	8,300.24

Investments - Fund 208	223,645.37
Interest Earned - Fund 899	8,300.24
TOTAL INVESTMENTS PLUS INTEREST	**231,945.61**

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 FY2526, 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.
h. Parent Fees are not yet available and will be reported at a later time.

PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC.

FOOTNOTES FOR FINANCIAL REPORTS

June 30, 2026

FOOTNOTES - BALANCE SHEET

A. The cash accounts at June 30, 2026 total $1,590,073.46.

- 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	Date Opened
PNC Bank	Money Market	$6,831.81	n/a	n/a	n/a	2.78%	10/18/2017
First Bank	Money Market	$107,113.80	n/a	n/a	3.50%	3.56%	11/13/2023
Morgan Stanley	E*TRADE	$118,000.00	n/a	n/a	n/a	n/a	09/05/2023
Cumberland Community Foundation	Beneficial Interest in Endowment Fund	$31,384.00	n/a	n/a	n/a	n/a	06/30/2012
TOTAL		**$263,329.61**					

B. Employees' payroll deductions at June 30, 2026 from the current month and from prior months total $8,159.03. The pre-funded amounts of $8,000 for HRA and $741 for FSA for the 2026-2027 plan year were drafted by Blue Cross and Blue Shield on May 26, 2026. These amounts are anticipated to be reimbursed to PFC in September 2026. 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.

June 30, 2026

C. Due to State:

There was **$0** of fiscal year 2025-2026 Smart Start **Administration** due back to the North Carolina Partnership for Children (NCPC) at June 30, 2026.

The amount of fiscal year 2025-2026 **Smart Start Services** funds which were due as a reversion to NCPC at June 30, 2026 consisted of:

1.	Partnership for Children – CCR&R Core	$178,091.25
2.	Partnership for Children – Planning and Evaluation	62,850.62
3.	Partnership for Children – Community Engagement	214,548.25
4.	Partnership for Children – Family Connects	140,741.07
5.	Partnership for Children – Lending Library	21,732.42
6.	Partnership for Children – Kaleidoscope	27,992.04
	TOTAL DUE TO STATE [Services only]	**$645,955.65**

The reversion cap amount is $190,261, which means that PFC will NOT receive back $455,694.65 of reverted Smart Start funds during FY26-27.

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

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

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

FOOTNOTES - SMART START GRANT SPREADSHEET

SERVICES (In-House Activities): The Smart Start funds for all of the Services budgets were in contract at 100% as of July 1, 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. The unspent Smart Start services funds as of June 30, 2026 are reflected above for PFC's in-house activities.

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. There were no unspent Smart Start services funds for the Direct Service Providers as of June 30, 2026

ADMINISTRATION: The Smart Start funds for the Administration budget were in contract at 100% as of July 1, 2025. There was no unspent Smart Start administration funds as of June 30, 2026.

Partnership for Children of Cumberland County, Inc.
Balance Sheet
6/30/2026

Assets		
Bank of America Checking Account	$ 1,323,337.09	A
First Bank - [for construction transactions]	3,006.76	A
PNC Bank - Money Market Reserve	6,831.81	A
First Bank - Money Market Reserve	107,113.80	A
Morgan Stanley E*TRADE Account	118,000.00	A
Petty Cash, Change Funds, Undeposited Receipts	400.00	A
Beneficial Interest in Community Foundation	31,384.00	A
Total Assets	1,590,073.46	
Liabilities and Net Assets		
Forfeited FSA and HRA Pre-Funding	(654.41)	B
FSA and HRA Pre-Funding	(8,741.00)	B
Health Insurance Payable	(58.13)	B
Flex-Spending Payable	1,237.64	B
AFLAC Payable	16.43	B
Dental Insurance Payable	34.44	B
Vision Payable	6.00	B
Due to State	645,955.65	**C**
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	127,357.55	
Total Liabilities and Net Assets	$ 1,590,073.46	

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

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

AS OF June 30, 2026

Only items highlighted in Yellow will be discussed.

If monthly spending was equal, at month-end, the percentages should be: **100%** **0%**

EXPENDITURES

#	Activity		Agency		Budget (5/15/2026)	Advances	March	April	May	June	Y-T-D	Remaining Budget	% of Budget Expended (100%)	% of Available Funds (0%)
	Early Care & Education Subsidy - TANF Only													
1	Subsidized Child Care		Dept. of Social Services		$ 2,531,000.00		$ 164,989.00	$ 131,326.00	$ 118,720.00	$ 270,573.00	$ 2,530,961.00	$ 39.00	100%	0%
2	Child Care Scholarships		Fayetteville Tech. Com. College		$ 330,836.00		$ 31,913.13	$ 31,354.63	$ 30,136.38	$ 34,494.72	$ 330,836.00	$ -	100%	0%
			ECE Subsidy TANF Total:	**43%**	**$ 2,861,836.00**	**$ -**	**$ 196,902.13**	**$ 162,680.63**	**$ 148,856.38**	**$ 305,067.72**	**$ 2,861,797.00**	**$ 39.00**	**100%**	
			Minimum of 39% Required											
	Early Care & Education Subsidy - Administration													
3	Subsidy Support Staff		Dept. of Social Services		$ 176,000.00		$ -	$ -	$ -	$ -	$ 176,000.00	$ -	100%	0%
4	Child Care Scholarship - Admin Support		Fayetteville Tech. Com. College		$ 59,380.00		$ 4,763.51	$ 4,733.97	$ 5,573.65	$ 11,456.64	$ 59,380.00	$ -	100%	0%
			ECE Subsidy Support Total	**4%**	**$ 235,380.00**	**$ -**	**$ 4,763.51**	**$ 4,733.97**	**$ 5,573.65**	**$ 11,456.64**	**$ 235,380.00**	**$ -**	**100%**	
	Early Care & Education Quality & Affordability													
5	CCR&R - Core Services	IH	Partnership for Children		$ 799,158.00		$ 51,165.82	$ 41,388.03	$ 63,566.76	$ 50,107.63	$ 621,066.75	$ 178,091.25	78%	22%
6	WAGE$		Child Care Svcs. Association		$ 730,000.00		$ 31,298.08	$ 180,655.27	$ 47,275.00	$ 33,787.47	$ 730,000.00	$ -	100%	0%
7	CCR&R - Lending Library	IH	Partnership for Children		$ 76,600.00		$ 4,097.79	$ 3,437.30	$ 6,198.77	$ 5,952.16	$ 54,867.58	$ 21,732.42	72%	28%
			ECE Quality Total:	**24%**	**$ 1,605,758.00**	**$ -**	**$ 86,561.69**	**$ 225,480.60**	**$ 117,040.53**	**$ 89,847.26**	**$ 1,405,934.33**	**$ 199,823.67**	**88%**	
			Minimum of 70% Total Required	**74%**										
	Health and Safety													
8	Child Care Health Consultant		Cumberland County Heallth Department		$ 210,340.00	$ -	$ 16,305.16	$ 16,543.09	$ 16,979.13	$ 25,160.47	$ 210,340.00	$ -	100%	0%
9	Family Connects	IH	Partnership for Children		$ 647,357.00	$ -	$ 22,656.34	$ 21,676.77	$ 91,875.69	$ 114,360.93	$ 506,615.93	$ 140,741.07	78%	22%
			Health & Safety Total:	**10%**	**$ 857,697.00**	**$ -**	**$ 38,961.50**	**$ 38,219.86**	**$ 108,854.82**	**$ 139,521.40**	**$ 716,955.93**	**$ 140,741.07**	**84%**	

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

FY 25/26 SMART START 100% ALLOCATION [INCLUDING prior year Carry Forward]	$7,046,687

TOTAL ALLOCATION FOR ADMINISTRATION --------------›		$425,611
FY 25/26 Smart Start Admin Base Allocation	$397,185	
FYE22 & FYE23 New Recurring Funds :	$28,426	
TOTAL ALLOCATION FOR SERVICES --------------›		$6,621,076
FY 25/26 Smart Start Services Base Allocation	$6,175,862	
Carryforward SERVICES Funds from FY24/25 to be used in FY25/26 [Effective 11-18-2025]	$214,209	
FYE22 & FYE23 New Recurring Funds :	$231,005	

Only items highlighted in Yellow will be discussed.

AS OF June 30, 2026

If monthly spending was equal, at month-end, the percentages should be: 100% / 0%

	Activity		Agency		5/15/2026 Budget	Advances	EXPENDITURES March	April	May	June	Y-T-D	Remaining Budget	% of Budget Expended	% of Available Funds
	Family Support													
10	Kaleidoscope Play and Learn	IH	Partnership for Children		$ 38,505.00	$ -	$ 2,512.32	$ 724.15	$ 1,029.55	$ 1,445.77	$ 10,512.96	$ 27,992.04	27%	73%
11	Community Engagement & Resource Development	IH	Partnership for Children		$ 589,100.00	$ -	$ 52,416.06	$ 42,282.65	$ 51,242.46	$ 31,800.86	$ 374,551.75	$ 214,548.25	64%	36%
12	Dolly Parton Imagination Library - RETURNED AS A **DSP at 07-01-25**		United Way of Cumberland County, Inc.		$ 45,000.00	$ -	$ 6,086.80	$ 6,219.28	$ 6,096.87	$ 12,171.13	$ 45,000.00	$ -	100%	0%
			Family Support Total:	**10%**	**$ 672,605.00**	**$ -**	**$ 61,015.18**	**$ 49,226.08**	**$ 58,368.88**	**$ 45,417.76**	**$ 430,064.71**	**$ 242,540.29**	**64%**	
	System Support								$ -					
13	P&E - Planning & Evaluation	IH	Partnership for Children		$ 387,800.00		$ 29,825.94	$ 29,356.46	$ 36,470.20	$ 22,154.96	$ 324,949.38	$ 62,850.62	84%	16%
			System Support Total:	**6%**	**$ 387,800.00**	**$ -**	**$ 29,825.94**	**$ 29,356.46**	**$ 36,470.20**	**$ 22,154.96**	**$ 324,949.38**	**$ 62,850.62**		
			Total of Approved SERVICES Projects:		**$ 6,621,076.00**	**$ -**	**$ 418,029.95**	**$ 509,697.60**	**$ 475,164.46**	**$ 613,465.74**	**$ 5,975,081.35**	**$ 645,994.65**		
14	**Administration**	IH	Partnership for Children	**6%**	$ 425,611.00	$ -	$ 31,374.83	$ 39,964.37	$ 33,039.03	$ 36,541.64	$ 425,611.00	$ -	100%	**0%**
			Total Administration		**$425,611.00**									
			Unallocated Smart Start SERVICES Funds		**$ -**									
			Unallocated Smart Start ADMINISTRATION Funds		**$ -**									
					Total Smart Start Funds Expended	**$ -**	**$ 449,404.78**	**$ 549,661.97**	**$ 508,203.49**	**$ 650,007.38**	**$ 6,400,692.35**			
											Total Allocated Smart Start Funds Remaining	**$ 645,994.65**		**9% unspent**

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

Fiscal Year 2025 / 2026

LEGEND		FY 25/26 Revenues per Contract	
		$ 8,931,970	NC Pre-k Grant Payments to Providers [Fund 206, Fund 210, Fund 319]
		$ -	
12/31/2025	Internal Budget Adjustments	$ 174,963	2% CCDF Quality/Admin Funds [Fund 328]
1/30/2026	Budget Increase per Amendment #1	$ -	2% CCDF ARPA Admin Funds [Fund 314]
3/31/2026	Internal Budget Adjustments	$ 673,574	6% Administrative Funds [Fund 211]
06/30/2026	**Internal Budget Adjustments**	$ 9,780,507	**Total NC Pre-k Grant**

as of JUNE 2026

SHOULD BE

100%	0%

Fund	Code	Activity		FY 25/26 Budget 06/30/2026	April	May	June	Y-T-D	Remaining Budget	% of Budget Expended	% of Available Funds
211	3323-999	Administrative Operations	AMENDMENT #1 EFF: 1-30-26	$279,291.54	$ 20,491.67	$ 58,910.26	$ 15,108.40	$ 279,291.54	$ -	100%	0%
	3323-001	CCR&R - Core	INCREASE: $166,134	$82,247.83	$ 9,917.15	$ 8,217.14	$ 8,058.69	$ 82,247.83	$ -	100%	0%
	3323-017	NC Pre-k Coordination (In-Direct)		$312,034.63	$ 26,019.60	$ 34,535.33	$ 26,888.48	$ 312,034.63	$ -	100%	0%
		Fund 211 Sub-Total		**$ 673,574.00**	**$ 56,428.42**	**$ 101,662.73**	**$ 50,055.57**	**$ 673,574.00**	**$ -**	**100%**	**0%**
206	2342-015	NC Pre-k Subsidy (Direct - Child Reimbursement) - State Funds		$688,756	$ -	$ -	$ 197,672.00	$ 197,672.00	**$ 491,084.00**	29%	71%
	2348-015	NC Pre-K Non-TANF/CCDF - State Funds		$254,745	$ -	$ -	$ 44,040.00	$ 44,040.00	**$ 210,705.00**	17%	83%
		Fund 206 Sub-Total		**$ 943,501.00**	**$ -**	**$ -**	**$ 241,712.00**	**$ 241,712.00**	**$ 701,789.00**	**26%**	**74%**
210	2342-015	NC Pre-k Subsidy (Direct - Child Reimbursement) - State Funds		$3,472,378	$ 600,104.00	$ -	$ 964,456.00	$ 3,472,378.00	$ -	100%	0%
	2348-015	NC Pre-K Non-TANF/CCDF - State Funds		$1,107,669	$ 185,695.00	$ -	$ 336,887.00	$ 1,107,669.00	$ -	100%	0%
		Fund 210 Sub-Total		**$ 4,580,047.00**	**$ 785,799.00**	**$ -**	**$ 1,301,343.00**	**$ 4,580,047.00**	**$ -**	**100%**	**0%**
319	2342-015	NC Pre-k Subsidy TANF (Direct - Child Reimbursement) - **Federal Funds**		$2,609,034	$ -	$ -	$ 177,440.00	$ 2,609,034.00	$ -	100%	0%
	2348-015	NC Pre-K Non-TANF/CCDF - **Federal Funds**		$799,388	$ -	$ -	$ 35,972.00	$ 799,388.00	$ -	100%	0%
		Fund 319 Sub-Total		**$ 3,408,422.00**	**$ -**	**$ -**	**$ 213,412.00**	**$ 3,408,422.00**	**$ -**	**100%**	**0%**
328	3323-017	NC Pre-K CCDF Quality Funds-**ADMIN**-Federal Funds		$135,989	$ 12,576.13	$17,974.20	$ 13,650.15	$ 135,988.82	$ -	100%	0%
328	3323-999	NC Pre-K CCDF Quality Funds-Administrative Operations		$38,974	$ -	$ -	$ (13,246.83)	$ 38,974.18	$ -	100%	0%
		Fund 328 Sub-Total		**$ 174,963.00**	**$ 12,576.13**	**$ 17,974.20**	**$ 403.32**	**$ 174,963.00**	**$ -**	**100%**	**0%**

Total Budget Remaining	**$ 701,789.00**

Unallocated NC Pre-k Revenues	$ -

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

Fiscal Year 2025 / 2026

		FY 25/26 Revenues per Contract	
LEGEND		$ 8,931,970	NC Pre-k Grant Payments to Providers [Fund 206, Fund 210, Fund 319]
		$ -	
12/31/2025	Internal Budget Adjustments	$ 174,963	2% CCDF Quality/Admin Funds [Fund 328]
1/30/2026	Budget Increase per Amendment #1	$ -	2% CCDF ARPA Admin Funds [Fund 314]
3/31/2026	Internal Budget Adjustments	$ 673,574	6% Administrative Funds [Fund 211]
06/30/2026	Internal Budget Adjustments	$ 9,780,507	Total NC Pre-k Grant

as of JUNE 2026	
SHOULD BE	
100%	0%

Activity	FY 25/26 Budget 06/30/2026	April	May	June	Y-T-D	Remaining Budget	% of Budget Expended	% of Available Funds
Total NC Pre-k Grant Expended		$ 854,803.55	$ 119,636.93	$ 1,806,925.89	$ 9,078,718.00			
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			06/01/26 Budget	April	May	June	Y-T-D	Remaining Budget	as of June 30, 2026 100% % of Budget Expended	0% % of Available Funds
							EXPENDITURES						
307	3104	001	Region 5 Lead Agency - Core Services		12M Extension GRANT ENDS JUNE 30, 2026	$ 361,075.33	$ 21,956.16	$ 34,032.40	$ 10,376.06	$ 255,904.36	$ 105,170.97	71%	29%
307	3104	196	Core Services - 15% Overhead/Administration for CCR&R			$ 2,735.00	$ 152.11	$ 327.99	$ 303.99	$ 2,528.26	$ 206.74	92%	8%
307	9100	196	Core Services - 15% Overhead/Administration for Admin Ops			$ 53,869.04	$ 4,899.17	$ 3,988.51	$ 7,580.45	$ 44,496.95	$ 9,372.09	83%	17%
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	$ 8,345.00	$ -	100%	0%
307	3104	304	Contracts & Grants - Moore County			$ 29,399.00	$ 6,124.67	$ -	$ -	$ 29,399.00	$ -	100%	0%
307	3104	305	Contracts & Grants - Richmond County			$ 12,308.48	$ -	$ -	$ 12,308.48	$ 12,308.48	$ -	100%	0%
						$ 477,685.85	**$ 43,086.11**	**$ 38,348.90**	**$ 38,913.98**	**$ 362,936.05**	**$ 114,749.80**	**76%**	**24%**
							Total Allocated DCD Funds Remaining				**$ 114,749.80**		
			Summary for 15% Overhead / Administration		**PFC**	**$ 56,604.04**	**$ 5,051.28**	**$ 4,316.50**	**$ 7,884.44**	**$ 47,025.21**	**$ 9,578.83**	**83%**	**17%**

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
			April	May	June	YTD	April	May	June	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)	$ -	$ -	$ -	$ 241,712.00	$ 241,712.00	$ -	$ -	$ 241,712.00	$ 241,712.00	$ -
210	NC Pre-K Expansion Grant - Lottery Funds - STATE FUNDS	$ -	$ 785,799.00	$ -	$ 1,265,126.00	$ 4,530,392.00	$ 785,799.00	$ -	$ 1,251,688.00	$ 4,530,392.00	$ -
210	1/10 CASH PAYMENT from DCDEE -NC Pre-K Grant	$ -	$ (799,460.00)	$ -	$ -	$ 49,655.00	$ -	$ -	$ 49,655.00	$ 49,655.00	$ -
211	NC Pre-K Grant - 4% Admin Fees	$ -	$ 71,386.78	$ -	$ 283,440.98	$ 673,574.00	$ 58,233.12	$ 100,407.21	$ 49,506.39	$ 673,574.00	$ -
319	NC Pre-K Grant (per slot) - Federal Funds	$ -	$ 13,661.00	$ -	$ 141,887.00	$ 3,364,340.00	$ -	$ -	$ 169,330.00	$ 3,364,340.00	$ -
319	1/10 CASH ADVANCE from DCDEE -NC Pre-K Grant	$ -	$ -	$ -	$ -	$ 44,082.00	$ -	$ -	$ 44,082.00	$ 44,082.00	$ -
328	NC Pre-K Grant CCDF Quality Funds-Federal Funds	$ -	$ 14,143.76	$ -	$ 32,227.48	$ 174,963.00	$ 12,962.03	$ 17,974.20	$ 17.42	$ 174,963.00	$ -
	Sub-total for NC Pre-K	**$ 56,437.00**								**Sub-total**	**$ 56,437.00**
	FEDERAL RESTRICTED FUNDS										
307	DCD Grant - SWCDC	$ (63,923.34)	$ 31,391.06	$ 38,726.47	$ 33,093.17	$ 364,847.93	$ 44,208.21	$ 37,700.70	$ 38,440.08	$ 362,936.05	$ (62,011.46)
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]	$ -	$ -	$ -	$ 91,278.00	$ 174,593.59	$ 63,228.00	$ 5,912.29	$ 9,758.43	$ 190,291.26	$ (15,697.67)
334	FEDERAL - City of Fayetteville CDBG Grant $250,000 for Phase III [06/15/2023 - 06/30/2026]	$ -	$ 127,450.38	$ -	$ -	$ 215,000.00	$ 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	$ -
807	Region 5 - Program Income	$ -	$ -	$ 15.00	$ 45.00	$ 2,087.77	$ 598.75	$ -	$ 317.25	$ 2,087.77	$ -
	Sub-total for Federal Restricted	**$ (150,746.66)**								**Sub-total**	**$ (77,709.13)**
	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)	$ -	$ 34,049.00	$ 34,049.00	$ 12,768.00	$ 425,611.00	$ 39,964.37	$ 33,039.03	$ 36,541.64	$ 425,611.00	$ -
160	Smart Start - Services (FY 25/26)	$ -	$ 254,726.00	$ 354,726.00	$ 195,522.00	$ 3,184,076.00	$ 201,143.36	$ 299,917.98	$ 373,998.32	$ 2,538,120.35	$ 645,955.65
201	MAC SS Grant (Accting/Contracting)	$ -	$ -	$ 26,737.00	$ -	$ 106,957.00	$ 7,549.42	$ 15,635.31	$ 2,693.46	$ 106,957.00	$ -
801	Program Income (SS Related)	$ 69,101.08	$ 6,527.47	$ 5,669.15	$ 4,900.97	$ 65,516.59	$ 132.69	$ 145.19	$ 136.78	$ 68,465.45	$ 66,152.22
	Sub-total for Smart Start & Related	**$ 137,344.12**								**Sub-total**	**$ 712,107.87**

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
			April	May	June	YTD	April	May	June	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	$ -	$ -	$ -	$ 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	$ -
824	Fundraising - PFC Annual Soiree - Administrative Allocation	$ -	$ -	$ 222.60	$ -	$ 222.60	$ -	$ 222.60	$ -	$ 222.60	$ -
	Sub-total for Temporarily Restricted	**$ -**								**Sub-total**	**$ 23,292.00**
	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	$ 95,489.72	$ 171,994.01
	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	$ 60.00	$ 75.51	$ 682.00	$ 23,051.24	$ 502.67	$ 92.67	$ 472.22	$ 1,208.08	$ 177,546.92
515	Vending Machine Commissions	$ 216.89	$ 151.59	$ -	$ 94.46	$ 1,111.93	$ -	$ -	$ -	$ 27.05	$ 1,301.77
802	PFCRC II (Non-Smart Start)	$ (103,016.30)	$ 19,905.35	$ 15,382.95	$ 19,117.80	$ 212,981.44	$ 24,978.87	$ 12,805.29	$ 18,000.10	$ 151,085.72	$ (41,120.58)
805	Misc. Unrestricted Revenue [currently cash back from Mastercard 2% credit card]	$ 16,919.63	$ -	$ 8,412.22	$ -	$ 8,412.22	$ -	$ 24.50	$ (208.53)	$ 9,356.80	$ 15,975.05
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	$ 57,000.00	$ -	$ -	$ 37,222.91	$ 37,222.91	$ 119,360.49
815	Hoke - Contracted Eval (not program income)	$ 27,791.50	$ 8,475.00	$ -	$ 12,050.00	$ 26,702.76	$ (2,889.02)	$ -	$ 328.85	$ 3,780.77	$ 50,713.49
820	Fundraising - PFC Annual Fundraiser	$ 55,056.74	$ -	$ (222.60)	$ -	$ 10,040.99	$ -	$ 0.37	$ -	$ 12,661.34	$ 52,436.39
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)	$ -	$ -	$ -	$ 18,430.11	$ 2,715.85	$ 1,282.23	$ 1,222.96	$ 13,117.63	$ (8,893.53)
899	Interest Income (from Investment Funds)	$ 6,073.08	$ 161.89	$ 166.97	$ 162.92	$ 9,212.06	$ -	$ -	$ -	$ -	$ 15,285.14
904	Forfeited FSA and Pre-funded HRA/FSA	$ (10,095.41)	$ -	$ -	$ -	$ 9,441.00	$ -	$ 8,741.00	$ -	$ 8,741.00	$ (9,395.41)
905	Employee Withholding	$ 3,194.69	$ 19,241.57	$ 25,002.60	$ 21,064.16	$ 245,504.86	$ 19,925.04	$ 18,671.43	$ 25,878.48	$ 247,463.17	$ 1,236.38
	Sub-total for Unrestricted Funds	**$ 741,154.00**								**Sub-total**	**$ 774,516.70**

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
			April	May	June	YTD	April	May	June	YTD	
	INFORMATION TECHNOLOGY										
992	PFC IT Management	$ -	$ -	$ -	$ -	$ -	$ 520.18	$ 237.90	$ (1,862.30)	$ -	$ -
993	IT - Core	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
994	IT - Outside Agencies	$ 68,334.24	$ 9,906.60	$ 7,610.55	$ 11,429.90	$ 108,371.69	$ 7,551.63	$ 11,221.65	$ 10,667.35	$ 106,660.91	$ 70,045.02
995	IT - PFC Enhanced	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
996	IT - PFC Regular	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Sub-total for Information Technology	**$ 68,334.24**	$ -	$ -	$ -					**Sub-total**	**$ 70,045.02**
	PERMANENTLY RESTRICTED FUNDS										
599	Cumberland Community Foundation Endowment	$ 31,384.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 31,384.00
	Sub-total for Permanently Restricted Funds	**$ 31,384.00**								**Sub-total**	**$ 31,384.00**
	TOTAL	**$ 883,906.70**								**TOTAL CASH**	**$ 1,590,073.46**

ADDITIONAL SUMMARIZED INFORMATION

USR	
Operating Cash	171,994.01
Investments	223,645.37
	$ 395,639.38

NCPK	
Operating Cash	-
"Cash Advance"	-
"Unresolved FY22-23"	56,437.00
	$ 56,437.00

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

Activity	FY 25/26 Budget Effective 6/1/2026	April	May	June	Expenditures Y-T-D	Unspent Allocated Budget Amount	% of Budget Expended	% of Available Funds
					Fiscal Year 2025 / 2026			
						SHOULD BE:	100%	0%
Administrative Operations	$ 12,000.00	$ -	$ -	$ -	$ 40.88	**$ 11,959.12**	**0%**	**100%**
Administrative Operations [for interest portion of the construction loan payments]	$ 9,469.62	$ 930.86	$ 807.60	$ 854.84	$ 9,469.46	**$ 0.16**	**100%**	**0%**
	$ 21,469.62	**$ 930.86**	**$ 807.60**	**$ 854.84**	**$ 9,510.34**	**$ 11,959.28**	**44%**	**56%**
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	$ 85,979.38	$ 7,023.21	$ 7,146.47	$ 7,099.23	$ 85,979.38	**$ -**	100%	0%
Sub-Total	**$ 135,979.38**	**$ 7,023.21**	**$ 7,146.47**	**$ 7,099.23**	**$ 85,979.38**	**$ 50,000.00**	**63%**	**37%**
Total Allocated Budget for FY25-26	**157,449.00**							
Allocated Budget Amount SPENT		**$ 7,954.07**	**$ 7,954.07**	**$ 7,954.07**	**$ 95,489.72**			
Allocated Budget Amount UNSPENT						**$ 61,959.28**		
SUMMARY OF CASH AND INVESTMENTS								
July 1 - Total Cash Carryover including Investments							**$ 515,804.65**	
Projected Unrestricted Revenues at the yearend					**$ (113,913.56)**	*<---- Cash of $43,535.44in GL 1113 at 07-01-25 less the FY 25-26 budget amount*		
Unspent Budget for FY25-26 at the month end					**$ 61,959.28**			
Subtotal (cash in GL 1113 at the month end to be used for operating funds)			**$ -**	$ -		**$ 171,994.01**	*Cash will be transferred from other streams if necessary. Includes $223,698.29 from Lumbee Bank CD+interest; and $250 from Lumbee Bank account, both on 07-17-2025.*	
Investments at month end (Includes money market account and certificates of deposits, if applicable)	**$ 447,593.66**	$ -	**$ -**	$ -		**$ 223,645.37**		
CURRENT TOTAL OF CASH AND INVESTMENTS AT THE MONTH END						**$ 395,639.38**		

Partnership FOR CHILDREN
OF CUMBERLAND COUNTY

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SUMMARY OF SMART START REVERSIONS DUE TO NCPC

YEARS		**TOTAL ALLOCATIONS	YEAREND AMOUNT ## REVERTED or UNSPENT
FY	04-05	$9,607,234	$89,499
FY	05-06	$9,801,495	$84,967
FY	06-07	$9,801,495	$58,956
FY	07-08	$9,997,525	$44,650
FY	08-09	$9,252,746	$5,310
FY	09-10	$8,793,297	$7,035
FY	10-11	$8,325,783	$488
FY	11-12	$6,826,125	$596
FY	12-13	$6,755,920	$3,062
FY	13-14	$6,617,810	$22,429
FY	14-15	$6,603,189	$918
FY	15-16	$6,603,189	$5,386
FY	16-17	$6,603,189	$53,407
FY	17-18	$6,598,689	$47,949
FY	18-19	$6,598,689	$275,859
FY	19-20	$6,819,643	$425,592
FY	20-21	$7,005,760	$459,422
FY	21-22	$7,291,900	$503,872
FY	22-23	$7,336,350	$862,921
FY	23-24	$7,695,399	$309,478
FY	24-25	$7,140,294	$218,243 [$150,000 + $68,243]
FY	**25-26**	**$7,046,687**	**$645,955.65 [does not include $39 for DSS]**

** includes DSS and WAGE$

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:	$ 6,573,047.00
Target Cash & In-Kind Required (19%):	$ 1,248,878.93
Target Cash Required (≥13%):	$ 854,496.11
Target In-Kind Required (±6%):	$ 394,382.82

CASH DONATIONS		May	June (1)	Y-T-D	
Cash Donations - In-House					Christine: reverted funds not incluc Only use OL
Board Donations	501-4410	$ 25.00	$ 47.00	$ 1,129.57	
Other Donations	501-4410	$ 35.00	$ 635.00	$ 9,420.84	
CCF Jerry/Helen Leggett Endowment	501-4410			$ 1,630.33	
Donations - Barlow Research Survey	501-4410			$ 75.00	
Donations - SECC Donation	501-4410	$ 15.51		$ 15.51	
Donations - Vending Machine Proceeds	515-4410		$ 94.46	$ 1,111.93	
Donations - Giving Tuesday CCF	546-4420			$ 10,782.47	
Donations - Restricted Lending Library Donations	549-4410			$ 500.00	
Program Income - Rent from Resource Center I	801-4824	$ 4,427.15	$ 4,390.97	$ 52,510.60	
Program Income - Little Land Vendor Booth Rental	801-4834			$ 800.00	
Program Income - CCR&R Workshop Fees	801-4823	$ 1,210.00	$ 430.00	$ 11,860.00	
Program Income - CCR&R Resource Library Fees	801-4823	$ 32.00	$ 80.00	$ 340.99	
Program Income - Cash Back Capital One	805-4829	$ 8,412.22		$ 8,412.22	
Program Income - Rent from Resource Center II	812-4761	$ 4,750.00	$ 4,750.00	$ 57,000.00	
Net Proceeds - Fundraiser Grilled Cheese Festival	820-4611			$ 5,813.89	
Miscellaneous	501-4410			$ -	
Total Cash Donations - In-House		**$ 18,906.88**	**$ 10,427.43**	**$ 161,403.35**	
TOTAL CASH DONATIONS		**$ 18,906.88**	**$ 10,427.43**	**$ 161,403.35**	**50.9%** (2)
Cumberland County Family Connects Grant	402-4302			$ 300,000.00	
City of Fayetteville Federal ARPA Grant	333-4223		$ 91,278.00	$ 174,593.59	
TOTAL GRANTS		**$ -**	**$ 91,278.00**	**$ 474,593.59**	
IN-KIND DONATIONS					
In-Kind Donations - In-House					
In-Kind Donations - Grilled Cheese Festival				$ 5,021.38	
In-Kind Donations - Volunteer Time		$ 229.01	$ 2,850.06	$ 20,156.36	
Google Ads Grant		$ 4,977.82	$ -	$ 70,667.76	
Discounts on Materials - Kaplan				$ 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		**$ 5,206.83**	**$ 2,850.06**	**$ 112,816.36**	
In-Kind Donations - Direct Service Providers					
Quarterly Donations			$ 15,234.20	$ 52,579.01	
TOTAL IN-KIND DONATIONS		**$ 5,206.83**	**$ 18,084.26**	**$ 165,395.37**	**13.2%** (3)
GRAND TOTAL		**$ 24,113.71**	**$ 119,789.69**	**$ 801,392.31**	**64.2%**
				$ (447,486.62) TARGET REMAINING (4)	

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.

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.

July 31, 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. NCPC reminded the local partnerships that they are managing Smart Start cashflow differently.
"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* .]
d. Historically at yearend and in the first quarter, funds are at its lowest until grant reimbursements are received during the first quarter of the new fiscal year. Cashflow and payment of expenditures will be monitored closely.

2 Smart Start Grant [State Funds]

a. PFC's Smart Start grant budgets are reflected at 100% of full allocation effective July 1, 2026.
b. The total allocation for FY26-27 at 100% is $6,832,478, including DSS and WAGE$.
c. In July 2026, PFC reverted $654,395.67 of unspent FY25-26 Smart Start Services funds to NCPC.

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

a. PFC is in full contract with DCDEE effective July 1, 2026.
b. The total FY26-27 contract is $9,757,502 which consists of $3,583,385 of federal funds and $6,174,117 of state funds.
c. Historically this distribution of state and federal funds is amended by DCDEE before or at yearend.
d. The single audit threshold increased from $750,000 to $1,000,000 effective October 1, 2024.
e. 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.

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.

July 31, 2026

4 All Funding Sources

a. The cash balance at month-end is as projected and is sufficient for the requirements of the upcoming month.
Because of funding changes and limitations, the cash balance is being monitored closer before expenditures are paid.
As a reminder, cash from the Lumbee Bank CD, interest earned and bank account are included in the Operating Account until further notice.
The amounts are $223,698.29 from the CD plus interest, and $250 from the bank account. The transaction date is July 17, 2025.

5 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	*Does not include interest earned in Fund 899.*
First Bank Money Market Account	100,000.00	*New account opened on November 27, 2023.*
Morgan Stanley E*TRADE Account	118,000.00	*Gains/Losses are not reflected in the financial statements*
	223,645.37	

Interest Earned - Fund 899	
PNC Bank Money Market	1,195.15
First Bank Money Market	7,273.12
	8,468.27

Investments - Fund 208	223,645.37
Interest Earned - Fund 899	8,468.27
TOTAL INVESTMENTS PLUS INTEREST	**232,113.64**

d. There is currently NOT a **negative** balance in the operating funds portion of the USR funding stream for the current fiscal year.

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.

July 31, 2026

6 Cash and In-kind Report

a. The 19% match requirement of $1,248,879 reflected on the monthly report is reflected at 100% of the **base allocation [$6,573,047 "old funds' x 19%].**

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 FY16/17 through FY24/25. We are awating final amounts for FY25/26.

d. Since the 19% required match was not met for the FY ended June 30, 2026, 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 $154,323.74 during FY26-27.

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 $218,700 for FY26-27.

h. Parent Fees are not yet available and will be reported at a later time.

PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC.

FOOTNOTES FOR FINANCIAL REPORTS

July 31, 2026

FOOTNOTES - BALANCE SHEET

A. The cash accounts at July 31, 2026 total $925,256.67.

- 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	Date Opened
PNC Bank	Money Market	$6,840.52	n/a	n/a	n/a	2.78%	10/18/2017
First Bank	Money Market	$107,273.12	n/a	n/a	3.50%	3.56%	11/13/2023
Morgan Stanley	E*TRADE	$118,000.00	n/a	n/a	n/a	n/a	09/05/2023
Cumberland Community Foundation	Beneficial Interest in Endowment Fund	$31,384.00	n/a	n/a	n/a	n/a	06/30/2012
TOTAL		**$263,497.64**					

B. Employees' payroll deductions at July 31, 2026 from the current month and from prior months total $8,208.72. The pre-funded amounts of $8,000 for HRA and $741 for FSA for the 2026-2027 plan year were drafted by Blue Cross and Blue Shield on May 26, 2026. These amounts are anticipated to be reimbursed to PFC in September 2026. 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.

July 31, 2026

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

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

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

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, 2026.

DIRECT SERVICE PROVIDERS: The Smart Start funds for the Direct Service Providers (DSPs) budgets were in contract at 100% as of July 1, 2026.

ADMINISTRATION: The Smart Start funds for the Administration budget were in contract at 100% as of July 1, 2026.

Partnership for Children of Cumberland County, Inc.
Balance Sheet
7/31/2026

Assets		
Bank of America Checking Account	$ 658,352.27	A
First Bank - [for construction transactions]	3,006.76	A
PNC Bank - Money Market Reserve	6,840.52	A
First Bank - Money Market Reserve	107,273.12	A
Morgan Stanley E*TRADE Account	118,000.00	A
Petty Cash, Change Funds, Undeposited Receipts	400.00	A
Beneficial Interest in Community Foundation	31,384.00	A
Total Assets	925,256.67	
Liabilities and Net Assets		
Forfeited FSA and HRA Pre-Funding	(654.41)	B
FSA and HRA Pre-Funding	(8,741.00)	B
Flex-Spending Payable	1,167.61	B
AFLAC Payable	0.06	B
Supplemental Life Insurance	0.03	B
Legal Shield Payable	18.99	B
Tenant Security Deposits	30,060.03	
Unrestricted Net Assets	707,038.26	
Temporarily Restricted Net Assets	56,437.00	
Permanently Restricted Net Assets	31,384.00	C
Excess Revenues over (under) Expenditures	108,546.10	
Total Liabilities and Net Assets	$ 925,256.67	

FY 26/27 SMART START 100% ALLOCATION [INCLUDING prior year Carry Forward]	$6,832,478	
TOTAL ALLOCATION FOR ADMINISTRATION --------------›		$425,611
FY 26/27 Smart Start Admin Base Allocation	$397,185	
FYE22 & FYE23 New Recurring Funds :	$28,426	
TOTAL ALLOCATION FOR SERVICES --------------›		$6,406,867
FY 26/27 Smart Start Services Base Allocation	$6,175,862	
Carryforward SERVICES Funds of $190,261 from FY25/26 to be used in FY26/27 [Effective xx-xx-2026]	$0	
FYE22 & FYE23 New Recurring Funds :	$231,005	

Only items highlighted in Yellow will be discussed.

AS OF July31, 2026

If monthly spending was equal, at month-end, the percentages should be: 8% / 92%

	Activity		Agency		7/1/2026 Budget	Advances	EXPENDITURES July	August	Y-T-D	Remaining Budget	% of Budget Expended	% of Available Funds
	Early Care & Education Subsidy - TANF Only											
1	Subsidized Child Care		Dept. of Social Services		$ 2,531,000.00		$ -	$ -	$ -	$ 2,531,000.00	0%	100%
2	Child Care Scholarships		Fayetteville Tech. Com. College		$ 350,000.00		$ -	$ -	$ -	$ 350,000.00	0%	100%
			ECE Subsidy TANF Total:	**45%**	**$ 2,881,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,881,000.00**	**0%**	
	Minimum of 39% Required											
	Early Care & Education Subsidy - Administration											
3	Subsidy Support Staff		Dept. of Social Services		$ 176,000.00		$ -	$ -	$ -	$ 176,000.00	0%	100%
4	Child Care Scholarship - Admin Support		Fayetteville Tech. Com. College		$ 59,380.00		$ -	$ -	$ -	$ 59,380.00	0%	100%
			ECE Subsidy Support Total	**4%**	**$ 235,380.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 235,380.00**	**0%**	
	Early Care & Education Quality & Affordability											
5	CCR&R - Core Services	IH	Partnership for Children		$ 860,000.00		$ 53,851.50	$ -	$ 53,851.50	$ 806,148.50	6%	94%
6	WAGE$		Child Care Svcs. Association		$ 565,000.00		$ -	$ -	$ -	$ 565,000.00	0%	100%
7	CCR&R - Lending Library	IH	Partnership for Children		$ 61,600.00		$ 4,604.59	$ -	$ 4,604.59	$ 56,995.41	7%	93%
			ECE Quality Total:	**23%**	**$ 1,486,600.00**	**$ -**	**$ 58,456.09**	**$ -**	**$ 58,456.09**	**$ 1,428,143.91**	**4%**	
	Minimum of 70% Total Required			**75%**								
	Health and Safety											
8	Child Care Health Consultant		Cumberland County Heallth Department		$ 214,300.00	$ -	$ -	$ -	$ -	$ 214,300.00	0%	100%
9	Family Connects	IH	Partnership for Children		$ 608,076.00	$ -	$ 46,262.06	$ -	$ 46,262.06	$ 561,813.94	8%	92%
			Health & Safety Total:	**9%**	**$ 822,376.00**	**$ -**	**$ 46,262.06**	**$ -**	**$ 46,262.06**	**$ 776,113.94**	**6%**	

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

FY 26/27 SMART START 100% ALLOCATION [INCLUDING prior year Carry Forward]	$6,832,478	
TOTAL ALLOCATION FOR ADMINISTRATION --------------›		$425,611
FY 26/27 Smart Start Admin Base Allocation	$397,185	
FYE22 & FYE23 New Recurring Funds :	$28,426	
TOTAL ALLOCATION FOR SERVICES --------------›		$6,406,867
FY 26/27 Smart Start Services Base Allocation	$6,175,862	
Carryforward SERVICES Funds of $190,261 from FY25/26 to be used in FY26/27 [Effective xx-xx-2026]	$0	
FYE22 & FYE23 New Recurring Funds :	$231,005	

Only items highlighted in Yellow will be discussed.

AS OF July31, 2026

If monthly spending was equal, at month-end, the percentages should be: 8% | 92%

#	Activity		Agency		7/1/2026 Budget	Advances	EXPENDITURES July	August	Y-T-D	Remaining Budget	% of Budget Expended	% of Available Funds
	Family Support											
10	Kaleidoscope Play and Learn	IH	Partnership for Children		$ 36,000.00	$ -	$ 1,286.30	$ -	$ 1,286.30	$ 34,713.70	4%	96%
11	Community Engagement & Resource Development	IH	Partnership for Children		$ 583,511.00	$ -	$ 29,513.31	$ -	$ 29,513.31	$ 553,997.69	5%	95%
12	Dolly Parton's Imagination Library - RETURNED AS A **DSP at 07-01-25**		United Way of Cumberland County, Inc.		$ 45,000.00	$ -	$ -	$ -	$ -	$ 45,000.00	0%	100%
			Family Support Total:	**10%**	**$ 664,511.00**	**$ -**	**$ 30,799.61**	**$ -**	**$ 30,799.61**	**$ 633,711.39**	**5%**	
	System Support											
13	P&E - Planning & Evaluation	IH	Partnership for Children		$ 317,000.00		$ 26,368.27	$ -	$ 26,368.27	$ 290,631.73	8%	92%
			System Support Total:	**5%**	**$ 317,000.00**	**$ -**	**$ 26,368.27**	**$ -**	**$ 26,368.27**	**$ 290,631.73**		
			Total of Approved SERVICES Projects:		**$ 6,406,867.00**	**$ -**	**$ 161,886.03**	**$ -**	**$ 161,886.03**	**$ 6,244,980.97**		
14	**Administration**	IH	Partnership for Children	**7%**	$ 425,611.00	$ -	$ 51,080.21	$ -	$ 51,080.21	$ 374,530.79	12%	**88%**
			Total Administration		**$425,611.00**							
			Unallocated Smart Start SERVICES Funds		**$ -**							
			Unallocated Smart Start ADMINISTRATION Funds		**$ -**							
			Total Smart Start Funds Expended			**$ -**	**$ 212,966.24**	**$ -**	**$ 212,966.24**			
							Total Allocated Smart Start Funds Remaining			**$ 6,619,511.76**		

97% unspent

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

Fiscal Year 2026 / 2027

LEGEND	
	Internal Budget Adjustments
	Budget Increases per Amendment #

FY 26/27 Revenues per Contract	
$ 9,064,940	NC Pre-k Grant Payments to Providers [Fund 206, Fund 210, Fund 319]
$ -	~~NC Pre-k GEER Payments to Providers [Fund 336]~~
$ 174,963	2% Admin Funds [Fund 328]----Change to Fund 2XX if no additional Fed funds rcd
$ -	~~2% CCDF ARPA Admin Funds [Fund 314]~~
$ 517,599	6% Administrative Funds [Fund 211]
$ 9,757,502	Total NC Pre-k Grant

as of JULY 2026	
SHOULD BE	
8%	92%

Fund		Activity	FY 25/26 Budget 7/1/2026	July	August	September	Y-T-D	Remaining Budget	% of Budget Expended	% of Available Funds
211	3323-999	Administrative Operations	$0	$ 16,771.48	$ -	$ -	$ 16,771.48	$ (16,771.48)	#DIV/0!	#DIV/0!
	3323-001	CCR&R - Core	$0	$ 6,210.03	$ -	$ -	$ 6,210.03	$ (6,210.03)	#DIV/0!	#DIV/0!
	3323-017	NC Pre-k Coordination (In-Direct)	$0	$ 21,178.69	$ -	$ -	$ 21,178.69	$ (21,178.69)	#DIV/0!	#DIV/0!
		Fund 211 Sub-Total	$0	**$ 44,160.20**	**$ -**	**$ -**	**$ 44,160.20**	**$ (44,160.20)**	**#DIV/0!**	**#DIV/0!**
206	2342-015	NC Pre-k Subsidy (Direct - Child Reimbursement) - State Funds	$0	$ -	$ -	$ -	$ -	$ -	#DIV/0!	#DIV/0!
	2348-015	NC Pre-K Non-TANF/CCDF - State Funds	$0	$ -	$ -	$ -	$ -	$ -	#DIV/0!	#DIV/0!
		Fund 206 Sub-Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**	**#DIV/0!**
210	2342-015	NC Pre-k Subsidy (Direct - Child Reimbursement) - State Funds	$0	$ -	$ -	$ -	$ -	$ -	#DIV/0!	#DIV/0!
	2348-015	NC Pre-K Non-TANF/CCDF - State Funds	$0	$ -	$ -	$ -	$ -	$ -	#DIV/0!	#DIV/0!
		Fund 210 Sub-Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**	**#DIV/0!**
319	2342-015	NC Pre-k Subsidy TANF (Direct - Child Reimbursement) - **Federal Funds**	$0	$ -	$ -	$ -	$ -	$ -	#DIV/0!	#DIV/0!
	2348-015	NC Pre-K Non-TANF/CCDF - **Federal Funds**	$0	$ -	$ -	$ -	$ -	$ -	#DIV/0!	#DIV/0!
		Fund 319 Sub-Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**	**#DIV/0!**
328	3323-017	NC Pre-K CCDF Quality Funds-**ADMIN**-F**ederal Funds** (will change to Fund 2xx if no CCDF Admin Fed funds rec'd)	$0	$ 11,942.54	$ -	$ -	$11,942.54	**-$11,942.54**	#DIV/0!	#DIV/0!
328	3323-999	NC Pre-K CCDF Quality Funds-Administrative Operations	$0	$ -	$ -	$ -	$ -	$ -	#DIV/0!	#DIV/0!
		Fund 328 Sub-Total	**$ -**	**$ 11,942.54**	**$ -**	**$ -**	**$ 11,942.54**	**$ (11,942.54)**	**#DIV/0!**	**#DIV/0!**

Total Budget Remaining	**$ (56,102.74)**

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

Fiscal Year 2026 / 2027

LEGEND		FY 26/27 Revenues per Contract	
		$ 9,064,940	NC Pre-k Grant Payments to Providers [Fund 206, Fund 210, Fund 319]
		$ -	~~NC Pre-k GEER Payments to Providers [Fund 336]~~
	Internal Budget Adjustments	$ 174,963	2% Admin Funds [Fund 328]----Change to Fund 2XX if no additional Fed funds rcd
	Budget Increases per Amendment #	$ -	~~2% CCDF ARPA Admin Funds [Fund 314]~~
		$ 517,599	6% Administrative Funds [Fund 211]
		$ 9,757,502	Total NC Pre-k Grant

as of JULY 2026	
SHOULD BE	
8%	92%

Activity	FY 25/26 Budget 7/1/2026	July	August	September	Y-T-D	Remaining Budget	% of Budget Expended	% of Available Funds
Unallocated NC Pre-k Revenues	$ 9,757,502.00							
Total NC Pre-k Grant Expended		$ 56,102.74	$ -	$ -	$ 56,102.74			

Total State Funds	$ 6,174,117.00
Total Federal Funds (includes Fund 328)	$ 3,583,385.00
Total NC Pre-K Grant	$ 9,757,502.00

Partnership for Children of Cumberland County, Inc.

All Funding Sources

Fiscal Year 2026- 2027

ONLY THE HIGHLIGHTED FUNDING STREAMS NEED TO BE DISCUSSED.

FUND CODE		July 1, 2026 Beginning Cash Balance	Receipts				Expenditures				Ending Cash Balance
			July	August	September	YTD	July	August	September	YTD	
	RESTRICTED FUNDS										
	NC PRE-KINDERGARTEN FUNDS										
206	NC Pre-K Grant - State Funds (per child)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
210	NC Pre-K Expansion Grant - Lottery Funds - STATE FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
210	1/10 CASH PAYMENT from DCDEE -NC Pre-K Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
211	NC Pre-K Grant - 4% Admin Fees	$ -	$ -	$ -	$ -	$ -	$ 44,160.20	$ -	$ -	$ 44,160.20	$ (44,160.20)
319	NC Pre-K Grant (per slot) - Federal Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
319	1/10 CASH ADVANCE from DCDEE -NC Pre-K Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
328	NC Pre-K Grant CCDF Quality Funds- Federal Funds	$ -	$ -	$ -	$ -	$ -	$ 11,942.54	$ -	$ -	$ 11,942.54	$ (11,942.54)
	Sub-total for NC Pre-K	**$ -**								**Sub-total**	**$ (56,102.74)**
	FEDERAL RESTRICTED FUNDS										
307	DCD Grant - SWCDC	$ (62,011.46)	$ 62,011.46	$ -	$ -	$ 62,011.46	$ -	$ -	$ -	$ -	$ -
333	FEDERAL - City of Fayetteville ARPA Grant $400,000 Revenue Replacement [12/01/2024 - 12/30/2026]	$ (15,697.67)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (15,697.67)
	Sub-total for Federal Restricted	**$ (77,709.13)**								**Sub-total**	**$ (15,697.67)**
	SMART START AND RELATED FUNDS										
160	Smart Start - Services (FY 25/26)	$ 645,955.65	$ -	$ -	$ -	$ -	$ 645,955.65	$ -	$ -	$ 645,955.65	$ -
161	Smart Start - Admin. (FY 26/27)	$ -	$ 21,281.00	$ -	$ -	$ 21,281.00	$ 51,080.21	$ -	$ -	$ 51,080.21	$ (29,799.21)
162	Smart Start - Services (FY 26/27)	$ -	$ 156,743.00	$ -	$ -	$ 156,743.00	$ 161,886.03	$ -	$ -	$ 161,886.03	$ (5,143.03)
201	MAC SS Grant (Accting/Contracting)	$ -	$ -	$ -	$ -	$ -	$ 8,047.14	$ -	$ -	$ 8,047.14	$ (8,047.14)
801	Program Income (SS Related)	$ 66,152.22	$ 5,647.17	$ -	$ -	$ 5,647.17	$ 123.65	$ -	$ -	$ 123.65	$ 71,675.74
	Sub-total for Smart Start & Related	**$ 712,107.87**								**Sub-total**	**$ 28,686.36**
	TEMPORARILY RESTRICTED FUNDS - RESTRICTED FOR TIME OR PURPOSE TO SPEND FUNDS										
206	NC Pre-K Grant - State Funds (per child) FROM FY22-23	$ 56,437.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 56,437.00
547	The Cannon Foundation - Operation Restoration, Building Project Phase III (12/09/2025 - until spent)	$ 23,292.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 23,292.00
824	Fundraising - PFC Annual Soiree - Administrative Allocation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Sub-total for Temporarily Restricted	**$ 79,729.00**								**Sub-total**	**$ 79,729.00**

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Partnership for Children of Cumberland County, Inc.

All Funding Sources

Fiscal Year 2026- 2027

ONLY THE HIGHLIGHTED FUNDING STREAMS NEED TO BE DISCUSSED.

FUND CODE		July 1, 2026 Beginning Cash Balance	Receipts				Expenditures				Ending Cash Balance
			July	August	September	YTD	July	August	September	YTD	
	UNRESTRICTED FUNDS or NO RESTRICTION OF TIME TO SPEND FUNDS										
208	Unrestricted Revenues - For Operating Purposes	$ 171,994.01	$ -	$ -	$ -	$ -	$ 7,954.07	$ -	$ -	$ 7,954.07	$ 164,039.94
	Unrestricted Revenues - Invested in CDs and Money Market Account	$ 223,645.37	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 223,645.37
501	Individual Gifts & Donations	$ 177,546.92	$ 2,162.01	$ -	$ -	$ 2,162.01	$ 10.12	$ -	$ -	$ 10.12	$ 179,698.81
515	Vending Machine Commissions	$ 1,301.77	$ 51.67	$ -	$ -	$ 51.67	$ -	$ -	$ -	$ -	$ 1,353.44
802	PFCRC II (Non-Smart Start)	$ (41,120.58)	$ 17,603.56	$ -	$ -	$ 17,603.56	$ 5,403.08	$ -	$ -	$ 5,403.08	$ (28,920.10)
805	Misc. Unrestricted Revenue [currently cash back from Mastercard 2% credit card]	$ 15,975.05	$ -	$ -	$ -	$ -	$ 35.20	$ -	$ -	$ 35.20	$ 15,939.85
808	Insurance Proceeds Income (NOT program income and NOT temp restricted per NCPC)	$ 1,424.45	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,424.45
812	PFCRC II - Administration	$ 119,360.49	$ 4,750.00	$ -	$ -	$ 4,750.00	$ -	$ -	$ -	$ -	$ 124,110.49
815	Hoke - Contracted Eval (not program income)	$ 50,713.49	$ -	$ -	$ -	$ -	$ 294.82	$ -	$ -	$ 294.82	$ 50,418.67
820	Fundraising - PFC Annual Fundraiser	$ 52,436.39	$ 235.00	$ -	$ -	$ 235.00	$ 7.36	$ -	$ -	$ 7.36	$ 52,664.03
825	Capital Projects Fund [used for construction loan transactions]	$ 3,006.76	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,006.76
897	Sales Tax	$ (8,893.53)	$ -	$ -	$ -	$ -	$ 185.84	$ -	$ -	$ 185.84	$ (9,079.37)
899	Interest Income (from Investment Funds)	$ 15,285.14	$ 168.03	$ -	$ -	$ 168.03	$ -	$ -	$ -	$ -	$ 15,453.17
904	Forfeited FSA and Pre-funded HRA/FSA	$ (9,395.41)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (9,395.41)
905	Employee Withholding	$ 1,236.38	$ 20,143.13	$ -	$ -	$ 20,143.13	$ 20,192.82	$ -	$ -	$ 20,192.82	$ 1,186.69
	Sub-total for Unrestricted Funds	**$ 774,516.70**								**Sub-total**	**$ 785,546.79**

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Partnership for Children of Cumberland County, Inc.

All Funding Sources

Fiscal Year 2026- 2027

ONLY THE HIGHLIGHTED FUNDING STREAMS NEED TO BE DISCUSSED.

FUND CODE		July 1, 2026 Beginning Cash Balance	Receipts July	Receipts August	Receipts September	Receipts YTD	Expenditures July	Expenditures August	Expenditures September	Expenditures YTD	Ending Cash Balance
	INFORMATION TECHNOLOGY										
992	PFC IT Management	$ -	$ -	$ -	$ -	$ -	$ 118.84	$ -	$ -	$ 118.84	$ (118.84)
993	IT - Core	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
994	IT - Outside Agencies	$ 70,045.02	$ 9,645.00	$ -	$ -	$ 9,645.00	$ 7,860.25	$ -	$ -	$ 7,860.25	$ 71,829.77
995	IT - PFC Enhanced	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
996	IT - PFC Regular	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Sub-total for Information Technology	**$ 70,045.02**	$ -	$ -	$ -					**Sub-total**	**$ 71,710.93**
	PERMANENTLY RESTRICTED FUNDS										
599	Cumberland Community Foundation Endowment	$ 31,384.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 31,384.00
	Sub-total for Permanently Restricted Funds	**$ 31,384.00**								**Sub-total**	**$ 31,384.00**
	TOTAL	**$ 1,590,073.46**								**TOTAL CASH**	**$ 925,256.67**

ADDITIONAL SUMMARIZED INFORMATION

USR	
Operating Cash	164,039.94
Investments	223,645.37
$	387,685.31

NCPK	
Operating Cash	(56,102.74)
"Cash Advance"	-
"Unresolved FY22-23"	-
$	(56,102.74)

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

							Fiscal Year 2026 / 2027		
							SHOULD BE:	8%	92%
	Activity	FY 26/27 Budget Effective 7/1/2026	July	August	September	Expenditures Y-T-D	Unspent Allocated Budget Amount	% of Budget Expended	% of Available Funds
	Administrative Operations	$ 12,000.00	$ -	$ -	$ -	$ -	**$ 12,000.00**	**0%**	**100%**
	Administrative Operations [for interest portion of the construction loan payments]	$ 10,300.00	$ 658.02	$ -	$ -	$ 658.02	**$ 9,641.98**	**6%**	**94%**
		$ 22,300.00	**$ 658.02**	**$ -**	**$ -**	**$ 658.02**	**$ 21,641.98**	**3%**	**97%**
	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	$ 85,149.00	$ 7,296.05	$ -	$ -	$ 7,296.05	**$ 77,852.95**	9%	91%
	Sub-Total	**$ 135,149.00**	**$ 7,296.05**	**$ -**	**$ -**	**$ 7,296.05**	**$ 127,852.95**	**5%**	**95%**
	Total Allocated Budget for FY26-27	**157,449.00**							
	Allocated Budget Amount SPENT		**$ 7,954.07**	**$ -**	**$ -**	**$ 7,954.07**			
	Allocated Budget Amount UNSPENT						**$ 149,494.93**		
	SUMMARY OF CASH AND INVESTMENTS								
	July 1 - Total Cash Carryover including Investments							**$ 515,804.65**	
	Projected Unrestricted Revenues at the yearend					**$ 14,545.01**	*<---- Cash of $171,994.01 in GL 1113 at 07-01-26 less the FY 26-27 budget amount*		
	Unspent Budget for FY26-27 at the month end					**$ 149,494.93**			
	Subtotal (cash in GL 1113 at the month end to be used for operating funds)						**$ 164,039.94**	*Cash will be transferred from other streams if necessary. Includes $223,698.29 from Lumbee Bank CD+interest; and $250 from Lumbee Bank account, both on 07-17-2025.*	
	Investments at month end (Includes money market account and certificates of deposits, if applicable)	**$ 223,645.37**	**$ -**				**$ 223,645.37**		
	CURRENT TOTAL OF CASH AND INVESTMENTS AT THE MONTH END						**$ 387,685.31**		

Partnership for Children of Cumberland County, Inc.
Cash and In-Kind Contributions Report
FY26/27

Base Allocation	$ 6,573,047.00
Target Cash & In-Kind Required (19%):	$ 1,248,878.93
Target Cash Required (≥13%):	$ 854,496.11
Target In-Kind Required (±6%):	$ 394,382.82

CASH DONATIONS		1 July	Y-T-D		
Cash Donations - In-House					
Board Donations	501-4410	$ 50.00	$ 50.00		
Other Donations	501-4410	$ 335.00	$ 335.00		
CCF Jerry/Helen Leggett Endowment	501-4410	$ 1,727.01	$ 1,727.01		
Donations - Barlow Research Survey	501-4410	$ 50.00	$ 50.00		
Donations - SECC Donation	501-4410		$ -		
Donations - Vending Machine Proceeds	515-4410	$ 51.67	$ 51.67		
Donations - Giving Tuesday CCF	546-4420		$ -		
Program Income - Rent from Resource Center I	801-4824	$ 4,567.17	$ 4,567.17		
Program Income - Little Land Vendor Booth Rental	801-4834		$ -		
Program Income - CCR&R Workshop Fees	801-4823	$ 1,010.00	$ 1,010.00		
Program Income - CCR&R Resource Library Fees	801-4823	$ 70.00	$ 70.00		
Program Income - Cash Back Capital One	805-4829		$ -		
Program Income - Rent from Resource Center II	812-4761	$ 4,750.00	$ 4,750.00		
Net Proceeds - Fundraiser Grilled Cheese Festival	820-4611		$ -		
Miscellaneous	501-4410		$ -		
Total Cash Donations - In-House		**$ 12,610.85**	**$ 12,610.85**		
TOTAL CASH DONATIONS		**$ 12,610.85**	**$ 12,610.85**	**1.0%**	2
Cumberland County Family Connects Grant	402-4302		$ -		
City of Fayetteville Federal ARPA Grant	333-4223		$ -		
TOTAL GRANTS		**$ -**	**$ -**		
IN-KIND DONATIONS					
In-Kind Donations - In-House					
In-Kind Donations - Grilled Cheese Festival			$ -		
In-Kind Donations - Volunteer Time		$ 24.94	$ 24.94		
Google Ads Grant		$ 5,075.41	$ 5,075.41		
Discounts on Materials - Kaplan			$ -		
Donations - Other In-Kind - A. Guye, P. Federline			$ -		
Vendor donations of books: Barnes & Noble			$ -		
Total In-Kind Donations - In-House		**$ 5,100.35**	**$ 5,100.35**		
In-Kind Donations - Direct Service Providers					
Quarterly Donations		$ -	$ -		
TOTAL IN-KIND DONATIONS		**$ 5,100.35**	**$ 5,100.35**	**0.4%**	3
GRAND TOTAL		**$ 17,711.20**	**$ 17,711.20**	**1.4%**	
			$ (1,231,167.73) TARGET REMAINING		4

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

CLIENT STATEMENT | For the Period July 1-31, 2026

E*TRADE from Morgan Stanley

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

Beginning Total Value (as of 7/1/26)	$169,070.58
Ending Total Value (as of 7/31/26)	$168,461.23
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

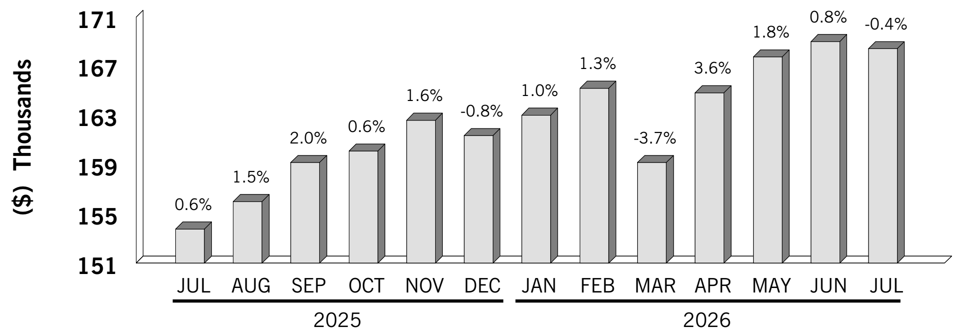
PARTNERSHIP FOR CHILDREN OF CU
C/O JAMES GRAFSTROM

CHANGE IN VALUE OF YOUR ACCOUNT (includes accrued interest)

	This Period (7/1/26-7/31/26)	This Year (1/1/26-7/31/26)
TOTAL BEGINNING VALUE	**$169,070.58**	**$161,372.80**
Credits	—	—
Debits	—	(38.00)
Security Transfers	—	—
Net Credits/Debits/Transfers	**—**	**$(38.00)**
Change in Value	**(609.35)**	**7,126.43**
TOTAL ENDING VALUE	**$168,461.23**	**$168,461.23**

MARKET VALUE OVER TIME

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

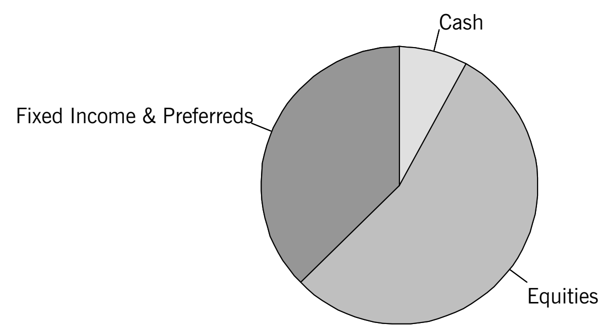


The percentages above represent the change in dollar value from the prior period. They do not represent account investment performance, as they do not consider the impact of contributions and withdrawals, nor other factors that may have affected performance calculations. No percentage will be displayed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

ASSET ALLOCATION (includes accrued interest)

	Market Value	Percentage
Cash	$13,498.25	8.01
Equities	92,059.38	54.65
Fixed Income & Preferreds	62,903.60	37.34
TOTAL VALUE	**$168,461.23**	**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 6/30/26)	This Period (as of 7/31/26)
Cash, BDP, MMFs	$13,311.63	$13,498.25
Stocks	489.33	588.57
ETFs & CEFs	131,506.81	130,705.36
Mutual Funds	23,762.81	23,669.05
Total Assets	**$169,070.58**	**$168,461.23**
Total Liabilities (outstanding balance)	—	—
TOTAL VALUE	**$169,070.58**	**$168,461.23**

CASH FLOW

	This Period (7/1/26-7/31/26)	This Year (1/1/26-7/31/26)
OPENING CASH, BDP, MMFs	**$13,311.63**	**$12,320.20**
Dividend Reinvestments	(124.18)	(1,547.61)
Sales and Redemptions	—	93.47
Income and Distributions	310.80	2,670.19
Total Investment Related Activity	**$186.62**	**$1,216.05**
Other Debits	—	(38.00)
Total Cash Related Activity	**—**	**$(38.00)**
Total Card/Check Activity	**—**	**—**
CLOSING CASH, BDP, MMFs	**$13,498.25**	**$13,498.25**

INCOME AND DISTRIBUTION SUMMARY

	This Period (7/1/26-7/31/26)	This Year (1/1/26-7/31/26)
Qualified Dividends	—	$7.24
Other Dividends	310.68	2,543.32
Interest	0.12	0.75
Income And Distributions	**$310.80**	**$2,551.31**
Tax-Exempt Income	**—**	**—**
TOTAL INCOME AND DISTRIBUTIONS	**$310.80**	**$2,551.31**

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

GAIN/(LOSS) SUMMARY

	Realized This Period (7/1/26-7/31/26)	Realized This Year (1/1/26-7/31/26)	Unrealized Inception to Date (as of 7/31/26)
Short-Term Gain	—	—	$111.55
Short-Term (Loss)	—	—	(23.14)
Total Short-Term	**—**	**—**	**$88.41**
Long-Term Gain	—	46.03	40,653.00
Long-Term (Loss)	—	—	(17,134.09)
Total Long-Term	**—**	**$46.03**	**$23,518.91**
TOTAL GAIN/(LOSS)	**—**	**$46.03**	**$23,607.32**

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.

ADDITIONAL ACCOUNT INFORMATION

Category	This Period (7/1/26-7/31/26)	This Year (1/1/26-7/31/26)
Foreign Tax Paid	—	$1.28

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/bdpdisclosure.

Description	Market Value	7-Day Current Yield %	Est Ann Income	APY %
MORGAN STANLEY PRIVATE BANK NA	**$13,498.25**	—	$1.35	0.010

	Percentage of Holdings	Market Value	Est Ann Income
CASH, BDP, AND MMFs	**8.01%**	**$13,498.25**	**$1.35**

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)	6.000	$98.095	$284.57	**$588.57**	$304.00	$15.72	2.67
Rating: Morgan Stanley: 2, Morningstar: 1; Next Dividend Payable 09/2026; Asset Class: Equities							

	Percentage of Holdings	Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income	Current Yield %
STOCKS	**0.35%**	**$284.57**	**$588.57**	**$304.00**	**$15.72**	**2.67%**

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	$239.170	$45,350.53	**$83,948.67**	$38,598.14		
Reinvestments		31.451		5,659.73	7,522.14	1,862.41		
	Total	382.451		51,010.26	**91,470.81**	40,460.55	1,369.56	1.50
Next Dividend Payable 09/2026; Asset Class: Equities								
VANGUARD LONG-TERM CORPORATE (VCLT)		545.000	71.990	54,991.61	**39,234.55**	(15,757.06)	2,224.15	5.67
Next Dividend Payable 08/05/26; Asset Class: FI & Pref								

	Percentage of Holdings	Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income	Current Yield %
EXCHANGE-TRADED & CLOSED-END FUNDS	**77.59%**	**$106,001.87**	**$130,705.36**	**$24,703.49**	**$3,593.71**	**2.75%**

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	$5.430	$17,500.00 p	**$16,229.21**	$(1,284.13)		
Reinvestments		1,370.136		7,555.88	7,439.84	(116.04)		
	Total	4,358.941		25,055.88	**23,669.05**	(1,400.17)	1,495.12	6.32

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	**14.05%**	**$25,055.88**	**$23,669.05**	**$(1,400.17)**	**$1,495.12**	**6.32%**

	Percentage of Holdings	Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income / Accrued Interest	Current Yield %
TOTAL VALUE	**100.00%**	**$131,342.32**	**$168,461.23**	**$23,607.32**	**$5,105.90** / —	**3.03%**

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	$13,498.25	—	—	—	—	—
Stocks	—	$588.57	—	—	—	—
ETFs & CEFs	—	91,470.81	$39,234.55	—	—	—
Mutual Funds	—	—	23,669.05	—	—	—
TOTAL ALLOCATION OF ASSETS	**$13,498.25**	**$92,059.38**	**$62,903.60**	—	—	—

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)
7/1		Dividend	VANGUARD HI YLD CORP INV DIV PAYMENT				$124.18
7/1		Dividend Reinvestment	VANGUARD HI YLD CORP INV	REINVESTMENT a/o 06/30/26	22.661	5.4800	(124.18)
7/6		Dividend	VANGUARD LONG-TERM CORPORATE				186.50
7/31		Interest Income	MORGAN STANLEY PRIVATE BANK NA	(Period 07/01-07/31)			0.12
NET CREDITS/(DEBITS)							**$186.62**

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)
7/1	Automatic Investment	BANK DEPOSIT PROGRAM	$0.19
7/6	Automatic Investment	BANK DEPOSIT PROGRAM	186.50
7/31	Automatic Investment	BANK DEPOSIT PROGRAM	0.12
NET ACTIVITY FOR PERIOD			**$186.81**

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.

Partnership FOR CHILDREN
OF CUMBERLAND COUNTY
351 Wagoner Drive, Suite 200, Fayetteville, NC 28303
P 910-867-9700 / F 910-867-7772 / ccpfc.org

President's Report
Executive Committee (Acting on Behalf of Board)
New Board Member Orientation
Hybrid (Charles Morris Conference Room and ZOOM)
Thursday, July 30, 2026

A. NCPC/DCDEE Updates / Legislative Updates

1. NCPC

- This month's special stories focus on **Parents for Higher Education at FTCC.** Subsidy was expanded to cover summer courses this year. Read about the impact that had on students.
- We are in contract with NCPC.
- The legislature passed their budget. Reports from Marta Hester are attached. There will be a Virtual Town Hall on August 21. Information with the link for the Town Hall will be sent once it is received.
- The FY2025-2026 Annual Audit process has started. We are in the first wave and many requests have been submitted. The next set of items is due August 14.
- Yearend is always busy. Fiscal closeout has occurred for NCPC, including the ACH for reversion. Planning & Evaluation, in collaboration with internal and external activities is nearing completion of 4th Quarter and year-end reporting due by July 31st.
- The annual required **Smart Start Direct Service Provider meeting will be held on August 24th**. The **Smart Start RFP Allocation Bidder's Meeting for the next 3-year cycle is scheduled for September 15th.** Applications are due November 17th. The review process will begin in January 2027. Board and committee members are encouraged to consider participating as reviewers.
- DPIL – There is no longer a waiting list and the NCPC system is open to take applications. We currently are serving over 11,000 children.

2. DCDEE

- **SWCDC monitoring completed for Region 5 Contracts with no findings**. The CORE contract closed out June 30, 2026.
- **Child Care Resources Inc. has released the RFA for Child Care Resource and Referral Services for the South-Central Region.** Letter of Intent to apply was submitted July 28 and the proposal is due August 7. Taking to Executive Committee for approval to apply and accept grant if awarded.
- **NC Pre-K**
  - The contract from DCDEE for NC Pre-K for the new fiscal was executed July 28.
  - Contract preparation for providers is in process. This is the third year of a 3 year-contract cycle.
  - **NC Pre-K Let's Get Enrolled – Applications for the 2026-2027 school year continue to be processed.** Please share the URL: **LetsGetEnrolled.com**. Contact Ar-Nita Davis (adavis@ccpfc.org) with any questions.
  - The Site Selection Committee is gearing up for reviewing applications for the next 3-year cycle.

3. State and Federal Level

- For additional updates, refer to the NC Center for Nonprofits' July 24th Public Policy update.

4. Local Level – FTCC has approached the Programs Department to collaborate with their Lead Teacher Academy Pilot. The Academy is slated to start in late August.

B. Grant Opportunities/Updates/RFPs

- The **Workforce Development Program** participants are enrolling in additional coursework for the

Special Needs Certificate starting in August in collaboration with Fayetteville Technical Community College (FTCC). This coursework will wrap up the program funded by ARPA funds.

- **Cumberland County Government awarded PFC $218,700 for a Community Grant.** Details of the award are still in process with contracting.
- **Blue Cross NC Opportunities** – The Faith-based initiative to support church programming for the neurodivergent population and their families is in process with training planned for October. United Way coordinated an Imagination Library Story Time on July 24 at the Beyond Blue Neighborhood Center. Our own Kathleen Hoffler was the reader for the event. The Cumberland County Literacy Council is a collaborative initiative by the United Way to unite both public and private organizations to address literacy. Kathleen is a Literacy Ambassador through the Literacy Council, supporting Imagination Library Story Times throughout the county. We are excited about these new collaborative opportunities.

C. Building Sustainability and Organizational Sustainability & Succession Planning

- Representatives for the **Building Sustainability Work Group** met with NCPC and DCDEE on June 17 in Raleigh to go through the process required by DCDEE due to state funding being used to purchase the building. Additional discussions are occurring and the Work Group will meet on August 12 to review options to bring to the August Board Meeting.
- **Organizational Sustainability & Succession Planning are part of the Board's Strategic Plan Update from December 2025.** Meetings have occurred to gather feedback regarding options for potential partnering and collaboration with the neighboring Robeson Partnership for Children. Summaries of discussions with staff, the Board, and Board Committees have been prepared by PFC leadership. Robeson County followed a similar process. Mary Sonnenberg will be meeting with Jessica Lowery-Clark on August 2 to review the summaries and prepare presentations to each respective Board of Directors.

D. Staff Updates

- Led by Carolin Hardy, Monique Snedeker, and Johann Betancourt, staff have refreshed the display case in the common area of the 200 suite and the two main conference rooms, Conference Room B and the Charles Morris Room. You can also see the updated display in the downstairs lobby by the Library.
- Tamiko Colvin was selected internally as PFC's Community Engagement & Partnership Specialist with the Community Engagement team effective June 29. Tamiko has over 16 years of service with Programs, most recently serving as the Executive Specialist for Programs.
- Krystal Pate joined PFC on July 13 as the Communications & Digital Media Specialist with the Community Engagement team. With over 10 years of experience in film, media production, visual storytelling, and design, Krystal excels at translating ideas into compelling experiences that connect audience to missions, goals, and results.
- **Recruiting Program Specialist NC Pre-K – this is a Full-time position**. For more information about this position and to apply, please visit our careers page at ccpfc.org/hr/careers.

E. Events/Recognitions

- **Kindness Awards – September 2026.** Nomination have closed. Award presentations to honorees will be during the week of September 21. We need Board members to assist with award presentations. If you are available to assist, email Tamiko Colvin, Community Engagement & Partnership Specialist at tcolvin@ccpfc.org. Kindness Awards are done in conjunction with Smart Start Month in September.
- **Little Land on the Farm 2026 at the County Fair – Save the dates September 4 – 13, 2026.** Let us know if you can volunteer.
- **Grilled Cheese Festival – Save the date for Saturday, November 7, 2026.** Consider sponsorship, table sponsorship, vendor, and volunteer opportunities. Contact dmalvesti@ccpfc.org. **Presale tickets are on sale at https://ccpfc.org/cheesy/.**
- **Little Land 2027 – Save the date for Saturday, March 13, 2027, 10:00 am – 2:00 PM, Crown Expo Center.**

Special Stories July 2026: Summer Subsidy funding for Students

Student 1

The Parents for Higher Education (PFHE) summer program made a big difference for me this summer. As a nursing student and parent, balancing school, childcare, and everyday responsibilities can be stressful. Receiving this support helped take some of that stress away so I could stay focused on my education instead of worrying as much about childcare and finances. This opportunity allowed me to continue working toward my goal of becoming a registered nurse while knowing my children were being cared for. I am very thankful for the support PFHE provided, and I appreciate everyone who makes this program possible. It has encouraged me to keep pushing forward, and I hope this program continues to help other student parents reach their educational goals.

Student 2

The support I am receiving from PFHE (Parents for Higher Education) has made a big difference in my summer by helping me pay for daycare while I still have classes for my program during the summer. Knowing childcare is covered has allowed me to stay focused and keep showing up consistently for my program. Instead of worrying about money, I could invest my time in coursework, staying on track with my schedule, and giving myself the stability to finish strong. This opportunity has helped me make meaningful progress toward my goal of graduating from the dental assisting program this summer. With PFHE easing the financial burden of daycare, I was able to work toward my education more confidently and with less stress. Even beyond the classes themselves, this support strengthened my momentum and reminded me that I'm building a better future for myself and my children.

Student 3

I was able to receive funding from the program for my daughter's daycare. Since I am in the nursing program, my third semester falls in the summer and I still needed childcare. I was nervous going into summer because I knew funding might be more limited. I had warned my husband in advance and talked with my mom so she could help us. Our daughter's tuition is around $1,080 a month and that is extremely hard to come up with on my husband's income alone. I knew this summer we might not be able to do as much with our daughter as we wanted because money would be tight.

Fortunately, I was able to get funding, and our budget has eased up some. We are still able to take our three-year-old places she enjoys this summer like the aquarium and museums because we are not worrying about sourcing childcare. Since my mom is no longer having to pay a huge portion of our childcare, she has been able to take some vacation and come visit us. My husband and I have also been able to take money and invest in our daughter by signing her up for swimming lessons this summer. We would not have been able to do so if we were paying for her daycare. We love to keep her busy and provide enriching experiences for her and now we can do so while also creating family memories. The Parent's For Higher Education Grant has been such a blessing for my family.

Student 4
Receiving this summer funding has taken a huge amount of stress off my shoulders. Being in nursing school, balancing classes, clinicals, and family responsibilities can be overwhelming, and having this support allowed me to focus more on my education instead of constantly worrying about finances. It gave me the opportunity to stay on track with my goals without having to sacrifice time that I needed for studying and preparing for the upcoming semester.

This experience reminded me how much of a difference even temporary financial assistance can make for students. It helped cover some of my everyday expenses and gave me peace of mind during a busy time of year. I'm incredibly grateful to have been selected for this program, and I truly appreciate the investment that was made in my education and future. I hope this program continues because I know it can make the same positive impact for many other students.

Student 5
I am very thankful for the childcare assistance I received this summer. As a full-time student and mom of two, it helped take away a lot of financial stress and allowed me to focus on my classes without constantly worrying about childcare costs. Because of this support, I was able to stay on track with school and continue working toward my goal of becoming a dental hygienist. I truly appreciate this opportunity, and it has made a meaningful difference for both me and my family.

Student 6
The summer funding that was available for this summer semester helped my family and I out tremendously. Being in the nursing program, I cannot opt out of a semester and this summer semester was a requirement. If I did not have the support of the PFHE program, I would have had to drop out of the nursing program. My family and I cannot afford childcare being a military family and myself just going to school at the moment. The PFHE program made it possible for me to continue pursuing my dream in earning a degree to become a future nurse! I am extremely grateful for the opportunity that the PFHE program has granted me and made going to school possible for me!

From: Marta Hester <mhester@smartstart.org>
Sent: Friday, July 17, 2026 9:13 AM
Subject: Smart Start Network Public Policy Update for Week of July 13 - 17, 2026

Good morning,

Once again, we are extremely grateful for the $14.8 million new recurring and nonrecurring funding the Smart Start Network received in the 2026 Appropriations Bill. The Smart Start Network, along with other early care advocates, are equally excited about the $97 million, recurring (federal Child Care and Development Funds) that supports a higher reimbursement rate and establishes a new statewide floor. Beginning October 1, 2026, the budget increases the child care subsidy market rate to the 75th percentile of the 2023 Child Care Market Rate for providers and creates a statewide reimbursement rate floor to ensure providers in counties with low rates receive at least the statewide rate based on the 2021 Market Rate Survey.

The recommendation to increase the reimbursement rate and establish a floor is one of the top recommendations of the Child Care and Early Care and Education Task Force. The NC Division of Child Development and Early Education will release the finalized, approved rates soon to providers and the public. What a victory for NC!

I encourage you to thank your state legislator if you are comfortable doing so. *The NC General Assembly has temporarily adjourned until **Monday, July 27, 2026***. Legislators will be completing unfinished business and address any mistakes or clarifications needed in the State budget, which means --- another technical corrections bill.

STATE UPDATE

NC General Assembly Resources

2026 State Budget Information

- SB 257 2026 Appropriations Act.
- HB 56 2026 Budget Technical Corrections.

HJR 1244: Adjournment Resolution - Resolution 2026-5

- Allows the General Assembly to reconvene July 27, 2026, at 12:00 noon. (Note: Voting session that week is to be determined.)
- Specifies the types of activities the legislature is allowed to undertake once reconvened.

Constitutional Amendments Update

HB 443: Const. Amendment: Council of State Vacancies *(Primary Sponsors: Representatives Kyle Hall, R-Stokes; Hugh Blackwell, R-Burke; Sarah Stevens, R-Surry; Cody Huneycutt, R-Stanly)*

- A constitutional amendment to go on the November 2026 general election ballot asking voters whether to change how vacancies are filled for key statewide offices to include: Secretary of State, Auditor, Treasurer, Superintendent of Public Instruction, Attorney General, Commissioner of Agriculture, Commissioner of Labor, and Commissioner of Insurance
- Requires the Governor to appoint replacements from a list of three provided by the departing official's political party, rather than choosing independently, until an election fills the seat.
- **Passed House, Senate Rules Committee and headed to the Senate floor.**

NC's Business Ranking
CNBC ranks North Carolina second among the best states for business with Ohio taking the number one spot. Child care is part of the "Quality of Life" category and is scored based on the availability, affordability, and quality of early childhood education and care services, which CNBC considers important for attracting and retaining workers. Therefore, child care is a significant subfactor in this category. According to AXIOS Charlotte, NC also lost ground in the quality of life category due to being one of the worst states for workers, citing a low minimum wage and lack of paid family and sick leave among other considerations.

- Top States for Business in America 2026: Full rankings
- Governor Stein Celebrates North Carolina's #1 Economy, Calls on General Assembly to Lower the Cost of Living | NC Governor

FEDERAL UPDATE

Fiscal Year Federal Appropriation Bills Update
The U.S. House and Senate returned this week. Senate appropriators have made little progress ahead of the September 30, 2026, deadline to fund the federal government. As of June 30, 2026, all twelve appropriations bills have advanced out of the House Appropriations Committee, and three of the twelve bills have been passed by the full House. Earlier this week, the House passed the appropriations bill to fund the State Department. The Senate has yet to begin formal consideration making it highly unlikely Congress will pass all twelve appropriations bills before FY 2027 begins on October 1, 2026. Considering the progress on the appropriation bills, or lack thereof, Congress will probably have to pass a continuing resolution.

Federal Rule Finalized on "Do No Harm" Provision and Impact on ECE Programs
Information was shared previously on the proposed changes to student loans and the opportunity to submit comments on new regulations related to the *Do No Harm* provision in H.R.1, One Big Beautiful Bill. The U.S. Department of Education (ED) published the final set of regulations in the Federal Register here. For a summary of the changes that occurred between the proposed and the final rules, see the official press release here.

I understand the final rule does not make significant changes from the public comment version; however, there was extensive feedback from the early care and education (ECE) community. The National Association for the Education of Young Children (NAEYC) is continuing to explore other avenues for mitigating the potential impact of this rule on ECE postsecondary programs. The Department did make some adjustments to the program cohort aggregation methodology for small programs that may benefit smaller ECE programs. NAEYC's submission on the draft regulations can be found here. More information will be provided about the impact and next steps regarding the higher education early childhood education programs and the ECE profession at large, as it becomes available.

- U.S. Department of Education Issues Final Rule to Hold All Colleges and Universities Accountable for Low-Earning Programs | U.S. Department of Education

Child Care and Development Fund Rule on Restoring Flexibility in CCDF
This is a reminder the Child Care and Development Fund (CCDF) rule change became effective on Monday, July 13, 2026. The U.S. Department of Health and Human Services (HHS) argued that the old rule was costly, difficult to implement and failed to allow states enough flexibility. See below for more about on specifics on the rule changes.

- Federal Register: Restoring Flexibility in the Child Care and Development Fund (CCDF)
- What Does the 2026 CCDF Final Rule Change? | NAEYC

RESEARCH AND RESOURCES

National League of Cities State of Cities 2026

The National League of Cities State of the Cities 2026 Mayoral Survey reveals that mayors continue to seek ways to activate their local economy by raising revenue and insufficient child care remains a top economic challenge again in 2026.

NAEYC 2026 Workforce Survey

NAEYC's Annual ECE Workforce Survey provide critical insights into the challenges and experiences of early childhood educators across the country. The surveys are the most comprehensive source of data on the ECE workforce in the nation. Survey findings inform policymakers, the media, and the public—strengthening advocacy efforts at the federal and state level. See the links to complete the survey below, available in both English and Spanish. Please share it with your networks. The survey window is July 13 through 27, 2026.

- ECE Workforce Survey: Summer Spotlight on Regulation and Compliance
- Encuesta de la Fuerza Laboral de ECE: Enfoque de verano sobre regulación y cumplimiento Survey

Center for American Progress Report

The Center for American Progress published a new report that showcases how the early childhood education and K-12 systems should work together to support children's early literacy and reading achievement.

The next Smart Start Network Public Policy Meeting will be held on **Friday, July 31, 2026**, to include any new applicable developments, if any, when the NC General Assembly return the week of July 27th. A link will be disseminated today. Also, mark your calendars for the virtual NC Congressional Delegation Town Hall sponsored by The NC Partnership for Children and Smart Start Network to be held on **Friday, August 21, 2026, from 10:00am to 11:30am**. Feel free to invite staff and board members to the town hall. More information will be distributed soon.

Thank you,

Marta

Smart Start
Each Child. Every Community.
www.smartstart.org

Marta T. Hester, M.A.
Director of Public Policy and Advocacy
984.221.1221

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

From: Marta Hester <mhester@smartstart.org>
Sent: Friday, July 24, 2026 9:09 AM
Subject: Smart Start Network Public Policy Update for Week of July 20 - 24, 2026

Good morning,

The NC General Assembly returns next week. The Senate will return next week only with the House to return the week of August 3, 2026. Legislators will be completing unfinished business and address any mistakes or clarifications needed in the 2026 Appropriations Act through a second technical corrections bill.

In a recent interview, Dr. Devdutta (Dev) Sangvai, Secretary of North Carolina's Department of Health and Human Services (DHHS), expressed his gratitude to state legislators for working so closely with the Governor's Office to help meet DHHS funding needs as the agency prepares to tackle a greater share of costs from the federal government. By the end of this year, DHHS must comply with major changes to Medicaid and the Supplemental Nutrition Assistance Program (SNAP).

The NC Office of the State Auditor (OSA) conducted a performance audit to evaluate the Division of Child Development and Early Education's (DCDEE) oversight and monitoring of licensed child care. Auditors found that DCDEE documented that all required annual compliance visits were conducted, and that the agency verified that corrective actions were implemented for noncompliance identified during annual compliance visits. However, OSA reported there are areas for improvement as outlined in DHHS Division of Child Development and Early Education - Performance Audit Report

STATE UPDATES

Supplemental Nutrition Assistance Program (SNAP) and Impact on NC Counties
North Carolina is one of 10 states where counties administer SNAP and the shift from paying 50% of the costs to paying 75% will fall to local governments. As previously discussed, counties have grave concerns and been extremely vocal through state media outlets that the state budget places the majority of new SNAP costs resulting from the One Big Beautiful Bill Act (H.R. 1) on counties. Counties will also be responsible for paying a cumulative $52 million in increased program administration fees this upcoming fiscal year. Furthermore, the budget also requires all counties to pay the full state match for SNAP benefit costs, if NC does not achieve the target determination error rate.

State Child Care Facility Update
May 2026

- The total number of facilities that closed in May 2026 was **30**: 15 centers, 12 family child care homes and 3 religious-sponsored (GS 110-106).
- The total number of facilities that opened in May 2026 was **25**: 18 centers and 7 family child care homes.

June 2026

- The total number of facilities that closed in June 2026 was **33**: 20 centers, 9 family child care homes and 4 religious-sponsored (GS 110-106).
- The total number of facilities that opened in June 2026 was **29**: 18 centers and 11 family child care homes.
- With childcare centers closing, schools are stepping up to meet a growing need -

Child Care and Early Education Task Force

Kristi Snuggs, President, Early Years, was recently appointed as a child care resource and referral network representative to serve on the Governor's Task Force on Child Care and Early Education.

FEDERAL UPDATES

Fiscal Year 2027 Federal Appropriations Bills Update

On Tuesday, July 21, 2026, the U.S. House approved a continuing resolution (CR) to fund the government until December 4, 2026. Currently on the horizon are upcoming November midterm elections, August recess, and no movement on the 12 appropriations bills in the Senate. The CR, *2027 Continuing Appropriations Act (H.R. 9770*), now heads to the Senate, which is scheduled to be in town through the first week of August while the House will be in recess the entire month of August.

As a reminder, the House Appropriations Committee has advanced all 12 annual appropriations bills that fund the federal government with three approved by the full House.

Strengthening Transparency and Oversight to Prevent (STOP) Child Care Fraud Act

On June 14, 2026, U.S. Senators Bill Cassidy, M.D. (R-LA), Chairman of the U.S. Senate Health, Education, Labor, and Pensions (HELP) Committee, and Tommy Tuberville (R-AL) introduced the Strengthening Transparency and Oversight to Prevent (STOP) Child Care Fraud Act. The proposed legislation incorporates feedback from a hearing held several months ago by the Senate HELP Committee on eliminating fraud and abuse of federal child care funding. According to Senators Cassidy and Tuberville, the legislation would amend the Child Care and Development Block Grant (CCDBG) by strengthening federal oversight, improving verification methods, and increasing reporting requirements.

- Read the full bill text here.
- Read the full section-by-section here.
- Read the one-pager here.

U.S. Department of Education Downsizing

The congressional House Education and Workforce Committee Chair Tim Walberg (R-MI) announced the introduction of 10 bills to begin codifying the Trump administration's plan to reduce and/or eliminate the Department of Education. For specific information, see the links below:

- @EdWorkforceCmte Introduces "Less Bureaucracy, Better Education" Legislative Package | Committee on Education & the Workforce
- U.S. Secretary of Education Linda McMahon Issues Statement on the House Education and Workforce Committee's "Less Bureaucracy, Better Education" Legislative Package | U.S. Department of Education

RESOURCES
First Five Years Fund's (FFYFs) 2026 State Fact Sheets
FFYFs 2026 State Fact Sheets on child care and early learning provide state-by-state data for all 50 states and Washington, DC.

- FFYF State Fact Sheets: Child Care and Early Learning, 2026
- FFYF_2026_NC.pdf

KFF and Medicaid Webinar
KFF and States Newsroom held a webinar on Thursday, July 23, 2026 on, Medicaid and the Road Ahead: Spending Cuts, Work Requirements and What's Next for States, Providers and Families

REMINDER: NAEYC 2026 Workforce Survey
NAEYC's Annual ECE Workforce Survey provide critical insights into the challenges and experiences of early childhood educators across the country. The surveys are the most comprehensive source of data on the ECE workforce in the nation. Survey findings inform policymakers, the media, and the public—strengthening advocacy efforts at the federal and state level. See the links to complete the survey below, available in both English and Spanish. Please share it with your networks. The survey window closes July 27, 2026.

- ECE Workforce Survey: Summer Spotlight on Regulation and Compliance
- Encuesta de la Fuerza Laboral de ECE: Enfoque de verano sobre regulación y cumplimiento Survey

Since I understand there will be another technical corrections bill and potential movement on other proposed legislation when the NC General Assembly returns, I'll include any new updates during the virtual public policy meeting next Friday. Meanwhile, please mark your calendars for the virtual **NC Congressional Delegation Town Hall** to be held on **August 21, 2026, from 10:00am to 11:30am**. Feel free to invite staff and board members to the town hall. The roster of participating congressional members will be announced next week!

Thank you,

Marta

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