

**Finance Committee Meeting Agenda**  
**Quorum = 3 (50%) (Total Committee Members = 6)**  
 Thursday, October 15, 2026  
 1:00 pm – 3:00 pm  
**HYBRID** (Charles Morris Conference Room and Zoom)

|             | Topic                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Presenter                                                                                  |
|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>I.</b>   | <b>Call to Order &amp; Chair Comments</b> <sup>Δ</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                            |
|             | A. Welcome<br>1. RSVP / Quorum = 50% (6 Members = 3 Quorum)<br>B. Volunteer Forms <a href="https://ccpfc.tfaforms.net/5170631">https://ccpfc.tfaforms.net/5170631</a><br>C. Board Donations <a href="https://ccpfc.org/donate/">https://ccpfc.org/donate/</a><br>D. General Ways to Support PFC – Opportunities to Get Involved<br>1. Kindness Awards Update<br>2. PFC Boo-Levard – Thursday, October 29 ( <i>Candy &amp; Volunteers Needed</i> )<br>3. Grilled Cheese Festival – Saturday, November 7 ( <i>Tickets Available</i> )                               | Betty Smith<br><br>Betty Smith<br>Mary Sonnenberg<br>Mary Sonnenberg                       |
| <b>II.</b>  | <b>Action Items*</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                            |
|             | A. August 20, 2026 Minutes<br>B. FY 26/27 Smart Start Allocation Spreadsheet – Increase of \$190,261 due to reverted FY25/26 Services funds<br>C. FY 26/27 Smart Start Budget Changes, effective 11/15/26<br>1. Family Connects – Budget Amendment – increase by \$190,261<br>2. Child Care Health Consultant – Budget Amendment – increase of \$5,410<br>3. Kaleidoscope – Budget Amendment – decrease of \$20,410<br>4. Dolly Parton's Imagination Library (DPIL) – Budget Amendment – increase of \$15,000<br>5. Administration – Budget Revision – \$0 change | Betty Smith<br>Marie Lilly<br><br>Marie Lilly                                              |
| <b>III.</b> | <b>Discussion</b> <sup>Δ</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                            |
|             | A. PFC FY 25/26 Audit Update<br>B. Potential Equity Adjustments for Staff<br>C. Organization and Building Updates                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Marie Lilly<br>Mary Sonnenberg<br>Mary Sonnenberg                                          |
| <b>IV.</b>  | <b>Accounting Reports</b> <sup>Δ</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                            |
|             | A. Financial Reports: September 2026<br>1. Smart Start<br>2. NC Pre-Kindergarten<br>3. Region CCRI<br>4. All Funding Services<br>5. Unrestricted State Revenues (USR)                                                                                                                                                                                                                                                                                                                                                                                             | Marie Lilly<br>Marie Lilly<br>Carole Mangum<br>Carole Mangum<br>Marie Lilly<br>Marie Lilly |

|                                                                                                                                                                                                        | 6. Cash and In-Kind Report<br>B. September 2026 Morgan Stanley Statement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                     | Michelle Downey<br>Mary Sonnenberg |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
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|                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                     |                                    |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
| V.                                                                                                                                                                                                     | President’s Report <sup>Δ</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                     | Mary Sonnenberg                    |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
|                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                     |                                    |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
| VI.                                                                                                                                                                                                    | Upcoming Meetings / Holidays / Closures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                     |                                    |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
|                                                                                                                                                                                                        | <table><tr><th>MEETING</th><th>MEETING DATE</th><th>MEETING TIME</th></tr><tr><td>Facility &amp; Tenant</td><td>October 19, 2026</td><td>11:30 am – 1:00 pm</td></tr><tr><td><i>Board of Directors (&amp; NC Pre-K Planning)</i></td><td><i>October 29, 2026</i></td><td><i>12:00 pm – 2:00 pm</i></td></tr><tr><td>Family Connects</td><td>November 3, 2026</td><td>3:00 pm – 4:00 pm</td></tr><tr><td>Board Development</td><td>November 4, 2026</td><td>9:00 am – 10:30 am</td></tr><tr><td>CCR&amp;R</td><td>November 12, 2026</td><td>9:00 am – 11:00 am</td></tr><tr><td>Human Resource</td><td>November 17, 2026</td><td>12:30 pm – 2:00 pm</td></tr><tr><td><i>Executive</i></td><td><i>November 19, 2026</i></td><td><i>9:00 am – 11:00 am</i></td></tr><tr><td>Planning &amp; Evaluation</td><td>December 1, 2026</td><td>1:00 pm – 3:00 pm</td></tr><tr><td>Community Engagement &amp; Development (CED)</td><td>January 14, 2027</td><td>8:30 am – 10:30 am</td></tr><tr><td><i>Finance</i></td><td><i>January 21, 2027</i></td><td><i>1:00 pm – 3:00 pm</i></td></tr></table> |                                                     |                                    | MEETING          | MEETING DATE | MEETING TIME | Facility & Tenant            | October 19, 2026             | 11:30 am – 1:00 pm                                 | <i>Board of Directors (&amp; NC Pre-K Planning)</i> | <i>October 29, 2026</i>                             | <i>12:00 pm – 2:00 pm</i> | Family Connects         | November 3, 2026               | 3:00 pm – 4:00 pm        | Board Development | November 4, 2026 | 9:00 am – 10:30 am | CCR&R | November 12, 2026 | 9:00 am – 11:00 am | Human Resource | November 17, 2026 | 12:30 pm – 2:00 pm | <i>Executive</i> | <i>November 19, 2026</i> | <i>9:00 am – 11:00 am</i> | Planning & Evaluation | December 1, 2026 | 1:00 pm – 3:00 pm | Community Engagement & Development (CED) | January 14, 2027 | 8:30 am – 10:30 am | <i>Finance</i> | <i>January 21, 2027</i> | <i>1:00 pm – 3:00 pm</i> |
|                                                                                                                                                                                                        | MEETING                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | MEETING DATE                                        | MEETING TIME                       |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
|                                                                                                                                                                                                        | Facility & Tenant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | October 19, 2026                                    | 11:30 am – 1:00 pm                 |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
|                                                                                                                                                                                                        | <i>Board of Directors (&amp; NC Pre-K Planning)</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <i>October 29, 2026</i>                             | <i>12:00 pm – 2:00 pm</i>          |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
|                                                                                                                                                                                                        | Family Connects                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | November 3, 2026                                    | 3:00 pm – 4:00 pm                  |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
|                                                                                                                                                                                                        | Board Development                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | November 4, 2026                                    | 9:00 am – 10:30 am                 |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
|                                                                                                                                                                                                        | CCR&R                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | November 12, 2026                                   | 9:00 am – 11:00 am                 |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
|                                                                                                                                                                                                        | Human Resource                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | November 17, 2026                                   | 12:30 pm – 2:00 pm                 |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
|                                                                                                                                                                                                        | <i>Executive</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <i>November 19, 2026</i>                            | <i>9:00 am – 11:00 am</i>          |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
|                                                                                                                                                                                                        | Planning & Evaluation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | December 1, 2026                                    | 1:00 pm – 3:00 pm                  |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
|                                                                                                                                                                                                        | Community Engagement & Development (CED)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | January 14, 2027                                    | 8:30 am – 10:30 am                 |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
|                                                                                                                                                                                                        | <i>Finance</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <i>January 21, 2027</i>                             | <i>1:00 pm – 3:00 pm</i>           |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
|                                                                                                                                                                                                        | <table><tr><th>EVENTS</th><th>DATE</th><th>LOCATION</th></tr><tr><td>PFC Boo-Levard</td><td>October 29, 2026, Time 5-7pm</td><td>PFC</td></tr><tr><td>Grilled Cheese Festival</td><td>Saturday, November 7, 2026</td><td>Dirt Bag Ales &amp; Taproom</td></tr><tr><td>Giving Tuesday Campaign</td><td>November 23 – December 1, 2026</td><td>Online</td></tr></table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                     |                                    | EVENTS           | DATE         | LOCATION     | PFC Boo-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                   |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
|                                                                                                                                                                                                        | EVENTS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | DATE                                                | LOCATION                           |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
|                                                                                                                                                                                                        | PFC Boo-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                             |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
|                                                                                                                                                                                                        | <table><tr><th>HOLIDAY/CLOSURES</th><th>DATE CLOSED</th></tr><tr><td>Veterans Day</td><td>Wednesday, November 11, 2026</td></tr><tr><td>Thanksgiving</td><td>Wednesday, November 25 – Friday, November 27, 2026</td></tr><tr><td>Christmas</td><td>Thursday, December 24 – Thursday, December 31, 2026</td></tr><tr><td>New Year’s Day</td><td>Friday, January 1, 2027</td></tr><tr><td>MLK Day</td><td>Monday, January 18, 2027</td></tr></table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                     |                                    | HOLIDAY/CLOSURES | DATE CLOSED  | Veterans Day | Wednesday, November 11, 2026 | Thanksgiving                 | Wednesday, November 25 – Friday, November 27, 2026 | Christmas                                           | Thursday, December 24 – Thursday, December 31, 2026 | New Year’s Day            | Friday, January 1, 2027 | MLK Day                        | Monday, January 18, 2027 |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
|                                                                                                                                                                                                        | HOLIDAY/CLOSURES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | DATE CLOSED                                         |                                    |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
|                                                                                                                                                                                                        | Veterans Day                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Wednesday, November 11, 2026                        |                                    |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
|                                                                                                                                                                                                        | Thanksgiving                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Wednesday, November 25 – Friday, November 27, 2026  |                                    |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
|                                                                                                                                                                                                        | Christmas                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Thursday, December 24 – Thursday, December 31, 2026 |                                    |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
|                                                                                                                                                                                                        | New Year’s Day                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Friday, January 1, 2027                             |                                    |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
|                                                                                                                                                                                                        | MLK Day                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Monday, January 18, 2027                            |                                    |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
|                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                     |                                    |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
| VII.                                                                                                                                                                                                   | Adjourn <sup>Δ</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                     |                                    |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
| * Needs Action <sup>Δ</sup> Information Only ! Possible Conflict of Interest (Recusals) <sup>e</sup> Electronic Copy (Hard copies are available Upon request) <sup>D</sup> Document Included in Packet |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                     |                                    |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |
|                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                     |                                    |                  |              |              |                              |                              |                                                    |                                                     |                                                     |                           |                         |                                |                          |                   |                  |                    |       |                   |                    |                |                   |                    |                  |                          |                           |                       |                  |                   |                                          |                  |                    |                |                         |                          |



**Partnership for Children of Cumberland County, Inc.**  
**Virtual Finance Committee Meeting Minutes**  
**August 20, 2026 (1:03 pm to 2:24 pm)**  
***Be the Driving Force***



**MEMBERS PRESENT:** Dr. Tre’vone McNeill (1:30-2:22pm), Mark Rice and Betty Smith

**MEMBERS ABSENT:** Amy Cannon, Dr. Meredith Gronski and Brenda Jackson

**NON-VOTING ATTENDEES:** Michelle Downey, Belinda Gainey, Marie Lilly, Mary Sonnenberg and Karen Staab

| 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, August 20, 2026, and began at 1:03 pm pursuant to prior email notice to each committee member. Betty Smith, Chair, determined that a quorum was not present and called the meeting to order to discuss items for information. Belinda Gainey was the Secretary for the meeting and recorded the minutes. | Called to Order | None      |
| A. Welcome                                                     |                                                                                                                                                                                                                                                                                                                                                                                       |                 |           |
| 1. RSVP / Quorum = 50% (6 Members = 3 Quorum)                  |                                                                                                                                                                                                                                                                                                                                                                                       |                 |           |
| B. Volunteer Forms                                             | A. Betty Smith welcomed everyone to the meeting and thanked them for joining.                                                                                                                                                                                                                                                                                                         | None            | None      |
| C. Board Donations                                             | B. Committee members who reviewed the committee packet prior to the meeting were asked to complete the online volunteer form.                                                                                                                                                                                                                                                         | None            | None      |
| D. FY 26/27                                                    | C. Mary Sonnenberg informed the committee that there are several ways to donate to the Partnership. Donations will be amplified during the Cumberland Community Foundation Giving Tuesday Campaign. Board members will be encouraged to give during Giving Tuesday; all board members are required to donate.                                                                         | None            | None      |
| 1. Required Documentation Per Policy                           | D.1. The committee members who were present had already completed their required documentation.                                                                                                                                                                                                                                                                                       | None            | None      |
| 2. Board and Committee Calendar                                | D.2. The FY 26/27 Board and Committee Calendar was issued for information only.                                                                                                                                                                                                                                                                                                       | None            | None      |
| E. General Ways to Support PFC – Opportunities to Get Involved | E. Mary provided an overview of the General Ways to Support PFC document. Volunteers and sponsors are needed for some of the events. Mark Rice informed Mary that he will reach out to someone with a Food Truck and ask about them participating in the Grilled Cheese Festival.                                                                                                     | None            | None      |
| II. Action Items*                                              | <i>These items were approved after Section III.D. when quorum was obtained.</i>                                                                                                                                                                                                                                                                                                       |                 |           |
| A. May 14, 2026 Minutes                                        | A. The minutes for the May 14, 2026 scheduled meeting were previously emailed and reviewed by the committee members.                                                                                                                                                                                                                                                                  |                 |           |
| B. FY 25/26 Exhibits A&B                                       | Mark Rice moved to accept the minutes as presented. Dr. Tre’vone McNeill seconded the motion. Hearing no further discussion, the Chair put the motion to a vote. All votes were unanimous. There were no abstentions. The motion carried.                                                                                                                                             | Motion Carried  | None      |
| C. Fixed Assets Disposals                                      | B. Marie Lilly provided an overview of the FY 25/26 Exhibits A&B.                                                                                                                                                                                                                                                                                                                     |                 |           |
|                                                                | Mark Rice moved to accept the FY 25/26 Exhibits A&B as presented. Dr. Tre’vone McNeill seconded the motion. Hearing no further discussion, the Chair put the motion to a vote. All votes were                                                                                                                                                                                         | Motion Carried  | None      |



**Partnership for Children of Cumberland County, Inc.**  
**Virtual Finance Committee Meeting Minutes**  
**August 20, 2026 (1:03 pm to 2:24 pm)**  
***Be the Driving Force***



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                         |                                                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|-------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <p>unanimous. There were no abstentions. The motion carried.</p> <p>C. Marie provided an overview of the Fixed Assets Disposals sheet. Dr. Tre'vone McNeill moved to accept the Fixed Assets Disposals as presented. Mark Rice seconded the motion. Hearing no further discussion, the Chair put the motion to a vote. All votes were unanimous. There were no abstentions. The motion carried.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Motion Carried                                                          | None                                                                    |
| <p>III. Discussion<sup>A</sup></p> <p>A. Child Care Resources Inc. (CCRI) – Region Territories – Awarded \$530,000 – FY 26/27, July 1, 2026 – June 30, 2027</p> <p>B. County Grant Award for Community Funding for \$218,700 – FY 26/27, July 1, 2026 – June 30, 2027</p> <p>C. PFC FY 25/26 Audit</p> <p>D. Building Sustainability Workgroup</p> <p>E. Endowment Committee Update</p> <p>F. Organizational Sustainability &amp; Succession Planning: Discussion of Summary Documents of Non-negotiables and SWOT Analysis – Next Steps</p> <p>G. Strategic Planning Update</p> | <p>A. Mary informed the committee that the PFC has been awarded the Child Care Resources Inc. (CCRI) Region Territories grant. There are four territories in our region, and most of the region is made up of counties that PFC already served under Region 5. PFC will work with three territories, Greater Cumberland (Cumberland and Hoke), Sandhills (Montgomery, Anson and Richmond) and Lumber River (Robeson, Bladen and Scotland). The budget is \$530,000 with one-year grant with option to extend it two more years. The contract runs from July 1, 2026 thru June 30, 2027. PFC will use the same database which was previously used with regional work. Additional staff will be hired for this work; some staff are already in place.</p> <p>B. Mary stated that PFC has been awarded a County Grant for community funding totaling \$218,700. This grant runs from July 1, 2026 thru June 30, 2027. This grant will assist with funding Family Connects and Workforce Development. The grant does allow for personnel costs for oversight of the activities.</p> <p>C. Marie stated that the PFC FY 25/26 Audit is ongoing. Information has been submitted to the auditors. PFC is currently awaiting another list from the auditors. Mary stated that there were fewer single audits this year due to the threshold changing to one million dollars.</p> <p>D. The Building Sustainability Work Group has decided to write a proposal to DCDEE and ask what PFC desires regarding the potential sale of the building. A recommendation will be presented to the PFC Board of Directors on August 27, 2026 to seek approval to sell the entire PFC building. The organization does want to rent space in the building after it is sold. PFC will ask if the monies already spent on the building regarding repairs be offset and so that PFC will not have to pay money back to the State after the sale. Senator Val Applewhite is going to advocate on our behalf after the proposal is completed.</p> <p><b><i>Quorum was obtained. Action items were reviewed after III.D.</i></b></p> <p>E. Mary informed the committee that the PFC Endowment Committee is looking at some opportunities with the Cumberland Community Foundation. One community member is needed to join the Endowment Committee. Money is added to the PFC Endowment when PFC meets its match. PFC is also a recipient of the Leggett Charitable Foundation which was established a couple of years ago. Mrs. Leggett passed away and PFC received a little more money, as well as other beneficiaries. The Eva L. Hansen Leadership Endowment was set up by a few board members. Endowments at the Cumberland Community Foundation must reach \$10,000 before they can generate income; this was set up to have donations made. It has not met the \$10,000 threshold. The Endowment Committee will seek board direction to try and reach the \$10,000; this will take another \$6,000.</p> | <p>None</p> <p>None</p> <p>None</p> <p>None</p> <p>None</p> <p>None</p> | <p>None</p> <p>None</p> <p>None</p> <p>None</p> <p>None</p> <p>None</p> |



**Partnership for Children of Cumberland County, Inc.**  
**Virtual Finance Committee Meeting Minutes**  
**August 20, 2026 (1:03 pm to 2:24 pm)**  
***Be the Driving Force***



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |           |      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <p>F. Mary stated that conversations are still taking place regarding the potential merger of PFC and Robeson County Partnership. Input have been received from both staff, committee and board members from each organization. Mary and Jessica Lowery Clark from Robeson County Partnership will seek approval from each of their Boards to move the next steps, which is to get a facilitator and legal counsel since there are a lot of things to look at when you are looking at any kind of consolidation or merger. The intent of this has been to look at strengthening and sustainability. The number one reason people look at mergers is when you have a change in leadership.</p> <p>G. Strategic Planning is ongoing. Pillars have been set; PFC is working on setting goals. Additional information will be presented to the Board and committees. NCPC did get new allocations, but most of them are non-recurring for special projects.</p>                                                                                                                                                                                                                                      | None      | None |
| <p>IV. Accounting Reports<sup>Δ</sup></p> <p>A. Financial Reports: June 2026</p> <ol style="list-style-type: none"> <li>Financial Summary</li> <li>FY 25/26 Final Cash and In-Kind Report</li> </ol> <p>B. Financial Reports: July 2026</p> <ol style="list-style-type: none"> <li>Smart Start</li> <li>NC Pre-Kindergarten</li> <li>All Funding Sources</li> <li>Unrestricted Revenues</li> <li>Cash and In-Kind Report</li> </ol> <p>C. July 2026 Morgan Stanley Statement</p> | <p>A.1. The Financial Reports for June 2026 were previously emailed. Marie provided an overview of the June 2026 Financial Summary with the committee. All financial reports for June 2026 were included in the electronic packet. Marie provided an overview of the Smart Start Reversions since FY 04/05.</p> <p>A.2. Michelle Downey provided an overview of the FY 25/26 Final Cash and In-Kind Report. Parent Fees have not been received; last year is was approximately \$500,000. The target remaining is \$443,405. PFC may make its 19% match.</p> <p>B.1.-B.4. The financial reports for July 2026 were previously emailed. Marie provided a brief overview of the July 2026 reports with the committee. All financial reports for July 2026 were included in the electronic packet.</p> <p>B.5. The Cash and In-Kind Report for July 2026 was previously emailed. Michelle Downey reviewed the report with the committee. Marie stated that the City of Fayetteville ARPA Grant will be less this fiscal year. The County Grant will be less as well.</p> <p>C. The July 2026 Morgan Stanley Statement was included in the packet. Mary provided a brief overview of the report.</p> | None      | None |
| V. President's Report <sup>Δ</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p>The President's Report from July 2026 was included in the packet for information only.</p> <p><i>Not included:</i> NC Pre-K classrooms are 87% full. Allocations for next year will be based on how many slots are filled.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | None      | None |
| VI. Upcoming Meetings / Holidays / Closures                                                                                                                                                                                                                                                                                                                                                                                                                                      | See Agenda                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | None      | None |
| VII. Adjournment                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | As there was no further business; the chair announced the meeting adjourned. The meeting was adjourned at 2:24 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

|     |      |                     | Updated on 10.12.2026 by M. Lilly                                                                 |                                                                                        | Effective 11/15/2026                                                                                                          |                                                                                       |                                                                                                                                                                                  |                                                                                            |                                                                                       |                                                                           |              |
|-----|------|---------------------|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------|--------------|
| PSC | AC   | Activity            | Contractor                                                                                        | Budget Amounts REQUESTED to be effective 07-01-2026<br>TOTAL ALLOCATION IS \$6,832,478 | (Decrease) or Increase in current requests to align to the BASE ALLOCATION for FY26-27. <i>Per Management Recommendations</i> | BOARD APPROVED on 04-30-2026 for FY26/27 Smart Start Allocations Effective 07-01-2026 | (Decrease) OR Increase in current budgets to add the FY25-26 reverted funds of <b>\$190,261</b> and to align applicable budgets to the new full allocation amount of \$7,022,739 | Requests to fulfill the Family Connects total FY26-27 request [Net change should be \$-0-] | BOARD APPROVED on 10-29-2026 for FY26/27 Smart Start Allocations Effective 11-15-2026 | Totals and Percentages to Ensure Smart Start Legislative Mandates Are Met |              |
|     |      | EC&E Subsidy [X3XX] |                                                                                                   |                                                                                        |                                                                                                                               |                                                                                       |                                                                                                                                                                                  |                                                                                            |                                                                                       |                                                                           |              |
| 1   | 2340 | 760                 | DSS Child Care Subsidy (TANF)                                                                     | Department of Social Services                                                          | \$ 2,531,000                                                                                                                  |                                                                                       | \$ 2,531,000                                                                                                                                                                     |                                                                                            | \$ 2,531,000                                                                          | (\$ 2,803,934 required)                                                   |              |
| 2   | 2341 | 218                 | FTCC CC Scholarship (TANF)                                                                        | Fayetteville Technical Community College                                               | \$ 350,000                                                                                                                    |                                                                                       | \$ 350,000                                                                                                                                                                       |                                                                                            | \$ 350,000                                                                            |                                                                           |              |
|     |      |                     |                                                                                                   |                                                                                        |                                                                                                                               |                                                                                       |                                                                                                                                                                                  |                                                                                            |                                                                                       | \$ 2,881,000                                                              | 44%          |
| 3   | 2360 | 750                 | DSS CC Subsidy Support/Admin.                                                                     | Department of Social Services                                                          | \$ 176,000                                                                                                                    |                                                                                       | \$ 176,000                                                                                                                                                                       |                                                                                            | \$ 176,000                                                                            |                                                                           |              |
| 4   | 2361 | 256                 | FTCC CC Scholarship Support/Admin.                                                                | Fayetteville Technical Community College                                               | \$ 59,380                                                                                                                     |                                                                                       | \$ 59,380                                                                                                                                                                        |                                                                                            | \$ 59,380                                                                             |                                                                           |              |
|     |      |                     |                                                                                                   |                                                                                        |                                                                                                                               |                                                                                       |                                                                                                                                                                                  |                                                                                            |                                                                                       | \$ 235,380                                                                | 4%           |
|     |      |                     |                                                                                                   |                                                                                        |                                                                                                                               |                                                                                       |                                                                                                                                                                                  |                                                                                            |                                                                                       | (\$1,852,759 and 30% required)                                            |              |
|     |      |                     |                                                                                                   |                                                                                        |                                                                                                                               |                                                                                       |                                                                                                                                                                                  |                                                                                            |                                                                                       | \$ 3,116,380                                                              | 46%          |
|     |      |                     | EC&E Quality [X1XX]                                                                               |                                                                                        |                                                                                                                               |                                                                                       |                                                                                                                                                                                  |                                                                                            |                                                                                       |                                                                           |              |
| 5   | 3104 | 001                 | Child Care Resource and Referral                                                                  | Partnership for Children                                                               | \$ 860,000                                                                                                                    |                                                                                       | \$ 860,000                                                                                                                                                                       |                                                                                            | \$ 860,000                                                                            |                                                                           |              |
| 6   | 3107 | 720                 | WAGES                                                                                             | Child Care Services Association                                                        | \$ 565,000                                                                                                                    |                                                                                       | \$ 565,000                                                                                                                                                                       |                                                                                            | \$ 565,000                                                                            |                                                                           |              |
| 7   | 3115 | 036                 | Lending Library                                                                                   | Partnership for Children                                                               | \$ 61,600                                                                                                                     |                                                                                       | \$ 61,600                                                                                                                                                                        |                                                                                            | \$ 61,600                                                                             |                                                                           |              |
|     |      |                     |                                                                                                   |                                                                                        |                                                                                                                               |                                                                                       |                                                                                                                                                                                  |                                                                                            |                                                                                       | \$ 1,486,600                                                              | 23%          |
|     |      |                     |                                                                                                   |                                                                                        |                                                                                                                               |                                                                                       |                                                                                                                                                                                  |                                                                                            |                                                                                       | (\$ 4,323,103 and 70% required)                                           |              |
|     |      |                     |                                                                                                   |                                                                                        |                                                                                                                               |                                                                                       |                                                                                                                                                                                  |                                                                                            |                                                                                       |                                                                           |              |
|     |      |                     |                                                                                                   |                                                                                        |                                                                                                                               |                                                                                       |                                                                                                                                                                                  |                                                                                            |                                                                                       | \$ 4,822,690                                                              | 73%          |
|     |      |                     | Health/Safety [X4XX]                                                                              |                                                                                        |                                                                                                                               |                                                                                       |                                                                                                                                                                                  |                                                                                            |                                                                                       |                                                                           |              |
| 8   | 5413 | 032                 | Family Connects                                                                                   | Partnership for Children                                                               | \$ 1,152,800                                                                                                                  | \$ (544,724)                                                                          | \$ 608,076                                                                                                                                                                       | \$ 190,261                                                                                 | \$ -                                                                                  | \$ 798,337                                                                | 12%          |
| 9   | 3414 | 263                 | Child Care Health Consultant                                                                      | Cumberland County Health Department                                                    | \$ 214,300                                                                                                                    |                                                                                       | \$ 214,300                                                                                                                                                                       | \$ 5,410                                                                                   | \$ -                                                                                  | \$ 219,710                                                                | 3%           |
|     |      |                     |                                                                                                   |                                                                                        |                                                                                                                               |                                                                                       |                                                                                                                                                                                  |                                                                                            |                                                                                       | \$ 1,018,047                                                              |              |
|     |      |                     | Family Support [X5XX]                                                                             |                                                                                        |                                                                                                                               |                                                                                       |                                                                                                                                                                                  |                                                                                            |                                                                                       |                                                                           |              |
| 10  | 5505 | 037                 | Kaleidoscope                                                                                      | Partnership for Children                                                               | \$ 36,000                                                                                                                     |                                                                                       | \$ 36,000                                                                                                                                                                        | \$ (20,410)                                                                                | \$ -                                                                                  | \$ 15,590                                                                 |              |
| 11  | 5517 | 030                 | Community Engagement & Development                                                                | Partnership for Children                                                               | \$ 583,511                                                                                                                    |                                                                                       | \$ 583,511                                                                                                                                                                       |                                                                                            | \$ 583,511                                                                            |                                                                           |              |
| 12  | 5526 | 260                 | Dolly Parton Imagination Library                                                                  | United Way of Cumberland Cty.                                                          | \$ 45,000                                                                                                                     |                                                                                       | \$ 45,000                                                                                                                                                                        | \$ 15,000                                                                                  | \$ -                                                                                  | \$ 60,000                                                                 |              |
|     |      |                     |                                                                                                   |                                                                                        |                                                                                                                               |                                                                                       |                                                                                                                                                                                  |                                                                                            |                                                                                       | \$ 659,101                                                                | 10%          |
|     |      |                     | System Support [X6XX]                                                                             |                                                                                        |                                                                                                                               |                                                                                       |                                                                                                                                                                                  |                                                                                            |                                                                                       |                                                                           |              |
| 13  | 5603 | 007                 | Planning, Monitoring & Evaluation                                                                 | Partnership for Children                                                               | \$ 317,000                                                                                                                    |                                                                                       | \$ 317,000                                                                                                                                                                       |                                                                                            | \$ 317,000                                                                            |                                                                           |              |
|     |      |                     |                                                                                                   |                                                                                        |                                                                                                                               |                                                                                       |                                                                                                                                                                                  |                                                                                            |                                                                                       | \$ 317,000                                                                | 5%           |
|     |      |                     |                                                                                                   |                                                                                        |                                                                                                                               |                                                                                       |                                                                                                                                                                                  |                                                                                            |                                                                                       | \$ 1,994,148                                                              | 27%          |
|     |      |                     | SMART START SERVICES ACTIVITIES - TBD                                                             |                                                                                        |                                                                                                                               |                                                                                       |                                                                                                                                                                                  | \$ -                                                                                       | \$ -                                                                                  | \$ -                                                                      |              |
|     |      |                     |                                                                                                   |                                                                                        |                                                                                                                               |                                                                                       |                                                                                                                                                                                  |                                                                                            |                                                                                       | \$ 6,597,128                                                              |              |
|     |      |                     | TOTAL SERVICES                                                                                    | TOTAL SERVICES REQUESTS ARE ---->                                                      | \$ 6,951,591                                                                                                                  |                                                                                       | \$ 6,406,867                                                                                                                                                                     | \$ 190,261                                                                                 | \$ -                                                                                  | \$ 6,597,128                                                              |              |
| 14  | 9100 | 999                 | Smart Start Administration                                                                        | Partnership for Children                                                               | \$ 425,611                                                                                                                    |                                                                                       | \$ 425,611                                                                                                                                                                       |                                                                                            | \$ 425,611                                                                            | \$ 425,611                                                                | 6%           |
|     | 9200 | 990                 | Fundraising - 1% Allowance of Total Allocation. Maximum amount is \$68,325 of initial allocation. | Partnership for Children - NOT FUNDED IN FY26-27                                       | \$ -                                                                                                                          |                                                                                       | \$ -                                                                                                                                                                             |                                                                                            | \$ -                                                                                  | \$ -                                                                      | 0%           |
|     |      |                     | TOTAL ADMINISTRATION                                                                              |                                                                                        | \$ 425,611                                                                                                                    |                                                                                       | \$ 425,611                                                                                                                                                                       |                                                                                            | \$ 425,611                                                                            | \$ 425,611                                                                |              |
|     |      |                     | TOTAL ALLOCATION REQUESTED                                                                        |                                                                                        | \$ 7,377,202                                                                                                                  | \$ (544,724)                                                                          | \$ 6,832,478                                                                                                                                                                     | \$ 190,261                                                                                 | \$ -                                                                                  | \$ 7,022,739                                                              | \$ 7,022,739 |
|     |      |                     |                                                                                                   |                                                                                        | \$ 6,406,867                                                                                                                  | <----SERVICES REQUESTS CANNOT EXCEED TOTAL SERVICES ALLOCATION                        |                                                                                                                                                                                  |                                                                                            |                                                                                       |                                                                           |              |
|     |      |                     |                                                                                                   |                                                                                        | \$ 544,724                                                                                                                    | <----SERVICES REQUESTS ARE IN EXCESS OF THE TOTAL SERVICES ALLOCATION BY              |                                                                                                                                                                                  |                                                                                            |                                                                                       |                                                                           |              |

|     |    |          |            | Budget Amounts<br>REQUESTED to be<br>effective 07-01-2026<br>TOTAL ALLOCATION IS<br>\$6,832,478 | (Decrease) or Increase<br>in current requests to<br>align to the BASE<br>ALLOCATION for FY26-<br>27. <i>Per Management<br/>Recommendations</i> | BOARD APPROVED on<br>04-30-2026 for FY26/27<br>Smart Start Allocations<br>Effective 07-01-2026 | (Decrease) OR Increase in<br>current budgets to add the<br>FY25-26 reverted funds of<br><b>\$190,261</b> and to align<br>applicable budgets to the<br>new full allocation amount<br>of \$7,022,739 | Requests to fulfill the<br>Family Connects total<br>FY26-27 request [Net<br>change should be \$-0-] | BOARD APPROVED on<br>10-29-2026 for FY26/27<br>Smart Start Allocations<br>Effective 11-15-2026 | Totals and Percentages to Ensure<br>Smart Start Legislative Mandates<br>Are Met |
|-----|----|----------|------------|-------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|
| PSC | AC | Activity | Contractor |                                                                                                 |                                                                                                                                                |                                                                                                |                                                                                                                                                                                                    |                                                                                                     |                                                                                                |                                                                                 |

THE INFORMATION BELOW IS AN INTEGRAL COMPONENT TO THIS DOCUMENT.

Direct funding towards the highest priority needs, “move the needle” and have a substantial impact with collective strategic investments, and lead to the outcomes PFC desires for children, families, and/or early childhood professionals in the Early Childhood System. These outcomes can be grouped into three categories:

- \*Access outcomes* includes the supports and services that all children and families should be able to access.
- \*Quality outcomes* underscore what research and practice indicates; access alone does not provide the desired outcomes, high quality supports and services are essential.
- \*Equity outcomes* target specific populations. With achievement gaps, disparities in health status, and the geographic and socioeconomic diversities in Cumberland County, there is a need to target resources and services to specific populations.

The FY 23/24 Smart Start Allocation Plan and organizational budget plan will be submitted to the Board for approval.

Legislative Mandates:

- (1)Not less than seventy percent (70%) of the funds spent in each year of the direct services allocation must be used for programs child care-related activities and early childhood education
- (2)Not less than thirty percent (30%) of the funds spent in each year of the direct services allocation must be used for child care subsidies
- (3)Because of the \$59m federal funding matching requirement, PFC is required to maintain child care subsidies at not less than \$2,803,934.  
  
A Smart Start allocation reduction in any amount or percentage must come from other activities and not from the activities with PSC 2340 or PSC 2341.

**Partnership for Children of Cumberland County, Inc.  
In-House Activity Budget Revision/Amendment Request**

|                                                           |                                              |                                           |                |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-----------------------------------------------------------|----------------------------------------------|-------------------------------------------|----------------|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Unit: Partnership for Children of Cumberland County, Inc. |                                              | Activity Name: Family Connects [5413-032] |                |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Community Engagement                                      |                                              | Requested Effective Date: 11/15/26        |                |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Line #                                                    | Description                                  | Budget Effective<br>07/01/26              | Amount Changed | Budget Effective<br>11/15/26 | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 11                                                        | Personnel                                    | \$ 255,000.00                             | \$ (9,000.00)  | \$ 246,000.00                | DECREASED TO SUPPORT OTHER LINE ITEMS FOR ANTICIPATED NEED THROUGH YEAREND Salaries and fringe benefits for applicable staff to deliver allowable services on behalf of the Partnership; includes potential 20% health insurance increase                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 12                                                        | Contracted Professional Services             | \$ 42,500.00                              |                | \$ 42,500.00                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 14                                                        | Office Supplies & Materials                  | \$ 1,000.00                               | \$ 9,000.00    | \$ 10,000.00                 | INCREASED FOR ANTICIPATED NEED THROUGH YEAREND - Allocated expenditures for basic office materials such as copier paper, print cartridges, envelopes, computer supplies, janitorial supplies, and databases.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 15                                                        | Service Related Supplies                     | \$ -                                      |                | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 17                                                        | Travel                                       | \$ -                                      |                | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 18                                                        | Communications & Postage                     | \$ 4,000.00                               |                | \$ 4,000.00                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 19                                                        | Utilities                                    | \$ 300.00                                 |                | \$ 300.00                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 20                                                        | Printing and Binding                         | \$ -                                      |                | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 21                                                        | Repair and Maintenance                       | \$ 1,500.00                               |                | \$ 1,500.00                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 22                                                        | Meeting/Conference Expense                   | \$ -                                      |                | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 23                                                        | Employee Training (no travel)                | \$ 1,000.00                               |                | \$ 1,000.00                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 24                                                        | Advertising and Outreach                     | \$ -                                      |                | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 25                                                        | Board Member Expense                         | \$ -                                      |                | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 27                                                        | Office Rent (Land, Buildings, Etc.)          | \$ -                                      |                | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 28                                                        | Furniture Rental                             | \$ -                                      |                | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 29                                                        | Equipment Rental (Phones, Computers, etc.)   | \$ 30.00                                  |                | \$ 30.00                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 30                                                        | Vehicle Rental                               |                                           |                | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 31                                                        | Dues, Subscriptions and Fees                 | \$ -                                      |                | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 32                                                        | Insurance & Bonding                          | \$ 970.00                                 |                | \$ 970.00                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 33                                                        | Book/Library Reference Materials             | \$ -                                      |                | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 34                                                        | Mortgage Interest/Bank Fees                  | \$ -                                      |                | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 35                                                        | Other Expenses                               | \$ -                                      |                | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 36                                                        | Buildings & Improvements                     | \$ -                                      |                | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 39                                                        | Furniture/Non-Computer Eqpt. \$500+ per item | \$ -                                      |                | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 40                                                        | Computer Equipment/Printers, \$500+ per item | \$ 1,000.00                               |                | \$ 1,000.00                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 41                                                        | Furniture/Eqpt. under \$500 per item         |                                           |                | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 43                                                        | Purchases of Services                        | \$ 295,276.00                             | \$ 190,261.00  | \$ 485,537.00                | INCREASED WITH FY25-26 REVERTED FUNDS - This amount is the projected total for a purchase-of-services contract with Carolina Collaborative Community Care (4Cs) to provide the nurse visits. Modify goal to 1,400 x \$525/visit based on actual completed visits from [\$525/ visit x a goal of 1600]; the FY 25-26 SS reverted funds are planned to support this budgeted once the funds are received in November 2026 [\$190,261]; additional funds from the County of \$150,000 will support this activity and additional City funds reallocation of \$48,828.94 [\$295,276 + \$190,261 + \$198,828.94 = \$684,365.94] If visits increase above goal of 1,400, additional Smart Start funds may be added to this line as necessary. |
| 44                                                        | Contracts with Service Providers             | \$ -                                      |                | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 45                                                        | Stipends/Scholarships                        | \$ -                                      |                | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 46                                                        | Cash Grants and Awards                       | \$ -                                      |                | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 47                                                        | Non-Cash Grants and Awards                   | \$ 5,500.00                               |                | \$ 5,500.00                  | Baby Bundles for families completing the program                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|                                                           | Total                                        | \$ 608,076.00                             | \$ 190,261.00  | \$ 798,337.00                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

Department Manager Signature \_\_\_\_\_

Date \_\_\_\_\_

Fiscal Year 2026/2027

## Direct Service Provider Activity Budget Revision/Amendment Request

| Cumberland County Health Department |                                              |                              | Activity Name:            |                              | Child Care Health Consultant [3414-263]                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |
|-------------------------------------|----------------------------------------------|------------------------------|---------------------------|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Unit:                               |                                              |                              | Requested Effective Date: |                              | 11/15/26                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |
| Line #                              | Description                                  | Budget Effective<br>07/01/26 | Amount Changed            | Budget Effective<br>11/15/26 | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |
| 11                                  | Personnel                                    | \$ 199,410.00                | \$ 5,410.00               | \$ 204,820.00                | INCREASE TO YEAREND FOR COUNTY'S COLA INCREASES AND EMPLOYER PORTION OF RETIREMENT BENEFITS - 1.0 Full Time Equivalent (FTE) Health Educator II position (40 hours/week) and 1.0 FTE Public Health Nurse II serving as the Child Care Health Consultants. Funding supports salary for the PHE (\$59,833) and PHN (\$78,850), annually. Funding support benefits (\$60,725) which includes Social Security (Employer Contribution), Workers' Compensation, Health Insurance, 401K , and Retirement. |  |
| 12                                  | Contracted Professional Services             | \$ -                         |                           | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 14                                  | Office Supplies & Materials                  | \$ 400.00                    |                           | \$ 400.00                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 15                                  | Service Related Supplies                     | \$ -                         |                           | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 17                                  | Travel                                       | \$ 5,329.00                  | \$ -                      | \$ 5,329.00                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 18                                  | Communications & Postage                     | \$ -                         |                           | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 19                                  | Utilities                                    | \$ -                         |                           | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 20                                  | Printing and Binding                         | \$ -                         |                           | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 21                                  | Repair and Maintenance                       | \$ -                         |                           | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 22                                  | Meeting/Conference Expense                   | \$ -                         |                           | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 23                                  | Employee Training (no travel)                | \$ 2,080.00                  | \$ -                      | \$ 2,080.00                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 24                                  | Advertising and Outreach                     | \$ 500.00                    |                           | \$ 500.00                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 25                                  | Board Member Expense                         | \$ -                         |                           | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 27                                  | Office Rent (Land, Buildings, Etc.)          | \$ -                         |                           | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 28                                  | Furniture Rental                             | \$ -                         |                           | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 29                                  | Equipment Rental (Phones, Computers, etc.)   | \$ 1,581.00                  |                           | \$ 1,581.00                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 30                                  | Vehicle Rental                               | \$ -                         |                           | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 31                                  | Dues, Subscriptions and Fees                 |                              |                           | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 32                                  | Insurance & Bonding                          | \$ -                         |                           | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 33                                  | Book/Library Reference Materials             | \$ -                         |                           | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 34                                  | Mortgage Interest/Bank Fees                  | \$ -                         |                           | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 35                                  | Other Expenses                               | \$ -                         |                           | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 39                                  | Furniture/Non-Computer Eqpt. \$500+ per item | \$ -                         |                           | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 40                                  | Computer Equipment/Printers, \$500+ per item | \$ -                         |                           | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 41                                  | Furniture/Eqpt. under \$500 per item         |                              |                           | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 43                                  | Purchases of Services                        | \$ -                         |                           | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 45                                  | Stipends/Scholarships                        | \$ -                         |                           | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 46                                  | Cash Grants and Awards                       | \$ 5,000.00                  |                           | \$ 5,000.00                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 47                                  | Non-Cash Grants and Awards                   | \$ -                         |                           | \$ -                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
|                                     | <b>Total</b>                                 | <b>\$ 214,300.00</b>         | <b>\$ 5,410.00</b>        | <b>\$ 219,710.00</b>         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |

Fiscal Year 2026/2027

**Partnership for Children of Cumberland County, Inc.  
In-House Activity Budget Revision/Amendment Request**

| Unit: <b>Partnership for Children of Cumberland County, Inc.<br/>Child Care Resource &amp; Referral</b> |                                              | Activity Name: <b>Kaleidoscope [5506-037]</b> |                       | Requested Effective Date: <b>11/15/26</b> |                                                                                                                                                                                                                                            |
|---------------------------------------------------------------------------------------------------------|----------------------------------------------|-----------------------------------------------|-----------------------|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Line #                                                                                                  | Description                                  | Budget Effective<br>07/01/26                  | Amount Changed        | Budget Effective<br>11/15/26              | Explanation                                                                                                                                                                                                                                |
| 11                                                                                                      | Personnel                                    | \$ 24,000.00                                  | \$ (11,910.00)        | \$ 12,090.00                              | DECREASE FOR PROJECTED NEED THROUGH YEAREND Salaries and fringe benefits for applicable staff to deliver services on behalf of the Partnership                                                                                             |
| 12                                                                                                      | Contracted Professional Services             | \$ -                                          |                       | \$ -                                      |                                                                                                                                                                                                                                            |
| 14                                                                                                      | Office Supplies & Materials                  | \$ 700.00                                     | \$ (700.00)           | \$ -                                      | DECREASE FOR PROJECTED NEED THROUGH YEAREND Basic office supplies, computer supplies; and allocated portions of janitorial supplies, databases, etc. Also software licenses & software renewal; costs for training registration software.  |
| 15                                                                                                      | Service Related Supplies                     | \$ 3,000.00                                   | \$ (3,000.00)         | \$ -                                      | DECREASE FOR PROJECTED NEED THROUGH YEAREND Educational supplies, manipulates and materials for parents and early care and educational professionals used during trainings and technical assistance.                                       |
| 17                                                                                                      | Travel                                       | \$ 2,000.00                                   | \$ (1,000.00)         | \$ 1,000.00                               | DECREASE FOR PROJECTED NEED THROUGH YEAREND Staff reimbursed for mileage as they travel from one location to another, also used as subsistence, transportation, and lodging for staff to attend trainings.                                 |
| 18                                                                                                      | Communications & Postage                     | \$ -                                          |                       | \$ -                                      |                                                                                                                                                                                                                                            |
| 19                                                                                                      | Utilities                                    | \$ -                                          |                       | \$ -                                      |                                                                                                                                                                                                                                            |
| 20                                                                                                      | Printing and Binding                         | \$ -                                          |                       | \$ -                                      |                                                                                                                                                                                                                                            |
| 21                                                                                                      | Repair and Maintenance                       | \$ -                                          |                       | \$ -                                      |                                                                                                                                                                                                                                            |
| 22                                                                                                      | Meeting/Conference Expense                   | \$ -                                          |                       | \$ -                                      |                                                                                                                                                                                                                                            |
| 23                                                                                                      | Employee Training (no travel)                | \$ 1,000.00                                   | \$ (1,000.00)         | \$ -                                      | DECREASE FOR PROJECTED NEED THROUGH YEAREND Professional development and trainings to keep staff abreast of the early education field, attend meetings and conferences to include regional, statewide and national learning opportunities. |
| 24                                                                                                      | Advertising and Outreach                     | \$ -                                          |                       | \$ -                                      |                                                                                                                                                                                                                                            |
| 25                                                                                                      | Board Member Expense                         | \$ -                                          |                       | \$ -                                      |                                                                                                                                                                                                                                            |
| 27                                                                                                      | Office Rent (Land, Buildings, Etc.)          | \$ -                                          |                       | \$ -                                      |                                                                                                                                                                                                                                            |
| 28                                                                                                      | Furniture Rental                             | \$ -                                          |                       | \$ -                                      |                                                                                                                                                                                                                                            |
| 29                                                                                                      | Equipment Rental (Phones, Computers, etc.)   | \$ -                                          |                       | \$ -                                      |                                                                                                                                                                                                                                            |
| 30                                                                                                      | Vehicle Rental                               | \$ -                                          |                       | \$ -                                      |                                                                                                                                                                                                                                            |
| 31                                                                                                      | Dues, Subscriptions and Fees                 | \$ 5,000.00                                   | \$ (2,500.00)         | \$ 2,500.00                               | DECREASE FOR PROJECTED NEED THROUGH YEAREND Professional certifications, membership dues and renewals                                                                                                                                      |
| 32                                                                                                      | Insurance & Bonding                          | \$ -                                          |                       | \$ -                                      |                                                                                                                                                                                                                                            |
| 33                                                                                                      | Book/Library Reference Materials             | \$ -                                          |                       | \$ -                                      |                                                                                                                                                                                                                                            |
| 34                                                                                                      | Mortgage Interest/Bank Fees                  | \$ -                                          |                       | \$ -                                      |                                                                                                                                                                                                                                            |
| 35                                                                                                      | Other Expenses                               | \$ -                                          |                       | \$ -                                      |                                                                                                                                                                                                                                            |
| 36                                                                                                      | Building & Improvements                      | \$ -                                          |                       | \$ -                                      |                                                                                                                                                                                                                                            |
| 39                                                                                                      | Furniture/Non-Computer Eqpt. \$500+ per item | \$ -                                          |                       | \$ -                                      |                                                                                                                                                                                                                                            |
| 40                                                                                                      | Computer Equipment/Printers, \$500+ per item | \$ -                                          |                       | \$ -                                      |                                                                                                                                                                                                                                            |
| 41                                                                                                      | Furniture/Eqpt. under \$500 per item         | \$ 300.00                                     | \$ (300.00)           | \$ -                                      | DECREASE FOR PROJECTED NEED THROUGH YEAREND To purchase or replace unrepairable/unsalvageable furniture/equipment as funding allows.                                                                                                       |
| 43                                                                                                      | Purchases of Services                        | \$ -                                          |                       | \$ -                                      |                                                                                                                                                                                                                                            |
| 45                                                                                                      | Stipends/Scholarships                        | \$ -                                          |                       | \$ -                                      |                                                                                                                                                                                                                                            |
| 46                                                                                                      | Cash Grants and Awards                       | \$ -                                          |                       | \$ -                                      |                                                                                                                                                                                                                                            |
| 47                                                                                                      | Non-Cash Grants and Awards                   | \$ -                                          |                       | \$ -                                      |                                                                                                                                                                                                                                            |
|                                                                                                         |                                              |                                               |                       |                                           |                                                                                                                                                                                                                                            |
|                                                                                                         | <b>Total</b>                                 | <b>\$ 36,000.00</b>                           | <b>\$ (20,410.00)</b> | <b>\$ 15,590.00</b>                       |                                                                                                                                                                                                                                            |

Department Manager Signature \_\_\_\_\_

Fiscal Year 2026/2027

**Partnership for Children of Cumberland County, Inc.  
In-House Activity Budget Revision/Amendment Request**

|                                                   |  |                                                                            |  |  |  |
|---------------------------------------------------|--|----------------------------------------------------------------------------|--|--|--|
| DSP: <b>United Way of Cumberland County, Inc.</b> |  | Activity Name: <b>Dolly Parton's Imagination Library (DPIL) [5526-260]</b> |  |  |  |
|                                                   |  | Requested Effective Date: <b>11/15/26</b>                                  |  |  |  |

| Line # | Description                                  | Budget Effective<br>07/01/26 | Amount Changed      | Budget Effective<br>11/15/26 | Explanation                                                                                                                                                                                                                                                                                                                                                |
|--------|----------------------------------------------|------------------------------|---------------------|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 11     | Personnel                                    | \$ 15,000.00                 | \$ 5,000.00         | \$ 20,000.00                 | INCREASE FOR ADDITIONAL NEED THROUGH YEAREND - Annual projected amount for the United Way of Cumberland County, Inc. staff to process book orders, site information and registrants as well as conduct Outreach events. We've seen a significant increase in registrations, corresponding communication, and time required to administer the DPIL program. |
| 12     | Contracted Professional Services             |                              |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 14     | Office Supplies & Materials                  | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 15     | Service Related Supplies                     | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 17     | Travel                                       | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 18     | Communications & Postage                     | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 19     | Utilities                                    | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 20     | Printing and Binding                         | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 21     | Repair and Maintenance                       | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 22     | Meeting/Conference Expense                   | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 23     | Employee Training (no travel)                | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 24     | Advertising and Outreach                     | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 25     | Board Member Expense                         | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 27     | Office Rent (Land, Buildings, Etc.)          | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 28     | Furniture Rental                             | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 29     | Equipment Rental (Phones, Computers, etc.)   | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 30     | Vehicle Rental                               | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 31     | Dues, Subscriptions and Fees                 | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 32     | Insurance & Bonding                          | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 33     | Book/Library Reference Materials             | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 34     | Mortgage Interest/Bank Fees                  | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 35     | Other Expenses                               | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 36     | Buildings & Improvements                     | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 39     | Furniture/Non-Computer Eqpt. \$500+ per item | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 40     | Computer Equipment/Printers, \$500+ per item | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 41     | Furniture/Eqpt. under \$500 per item         | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 43     | Purchases of Services                        | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 45     | Stipends/Scholarships                        | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 46     | Cash Grants and Awards                       | \$ -                         |                     | \$ -                         |                                                                                                                                                                                                                                                                                                                                                            |
| 47     | Non-Cash Grants and Awards                   | \$ 30,000.00                 | \$ 10,000.00        | \$ 40,000.00                 | ADDITIONAL NEED THROUGH YEAREND Annual projected amount to purchase books to support the needs of the children in The Dolly Parton's Imagination Library program. We're currently spending about triple our typical and historical monthly expense on books. We could use some additional support in this area.                                            |
|        | <b>Total</b>                                 | <b>\$ 45,000.00</b>          | <b>\$ 15,000.00</b> | <b>\$ 60,000.00</b>          |                                                                                                                                                                                                                                                                                                                                                            |

\_\_\_\_\_  
Manager Signature

\_\_\_\_\_  
Date

Fiscal Year 2026/2027

**Partnership for Children of Cumberland County, Inc.  
In-House Activity Budget Revision/Amendment Request**

|                                                                  |  |                                                 |  |
|------------------------------------------------------------------|--|-------------------------------------------------|--|
| Unit: <b>Partnership for Children of Cumberland County, Inc.</b> |  | Activity Name: <b>Administration [9100-999]</b> |  |
| Unit: <b>Administration</b>                                      |  | Requested Effective Date: <b>11/15/26</b>       |  |

| Line # | Description                                  | Budget Effective<br>07/01/26 | Amount Changed | Budget Effective<br>11/15/26 | Explanation                                                                                                                                                                                                                                                        |
|--------|----------------------------------------------|------------------------------|----------------|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 11     | Personnel                                    | \$ 327,900.00                | \$ (7,225.00)  | \$ 320,675.00                | DECREASE FOR CHANGES IN OTHER LINE ITEMS TRUE UP TO YEAREND - Salaries and fringe benefits for applicable staff to deliver administration responsibilities and functions of the Partnership as a whole. Other funding streams are used to support these positions. |
| 12     | Contracted Professional Services             | \$ 35,500.00                 | \$ 6,000.00    | \$ 41,500.00                 | INCREASE TO TRUE UP TO YEAREND - Paylocity payroll processing, services for background checks, legal services, IT services, security services, etc.                                                                                                                |
| 14     | Office Supplies & Materials                  | \$ 7,900.00                  |                | \$ 7,900.00                  |                                                                                                                                                                                                                                                                    |
| 15     | Service Related Supplies                     | \$ -                         |                | \$ -                         |                                                                                                                                                                                                                                                                    |
| 17     | Travel                                       | \$ 3,200.00                  |                | \$ 3,200.00                  |                                                                                                                                                                                                                                                                    |
| 18     | Communications & Postage                     | \$ 7,750.00                  | \$ 1,500.00    | \$ 9,250.00                  | INCREASE TO TRUE UP TO YEAREND - Telephone [local and long distance] service, postage, internet connection and Fed Ex for administrative purposes.                                                                                                                 |
| 19     | Utilities                                    | \$ 7,000.00                  |                | \$ 7,000.00                  |                                                                                                                                                                                                                                                                    |
| 20     | Printing and Binding                         | \$ -                         |                | \$ -                         |                                                                                                                                                                                                                                                                    |
| 21     | Repair and Maintenance                       | \$ 15,000.00                 |                | \$ 15,000.00                 |                                                                                                                                                                                                                                                                    |
| 22     | Meeting/Conference Expense                   | \$ -                         |                | \$ -                         |                                                                                                                                                                                                                                                                    |
| 23     | Employee Training (no travel)                | \$ 2,400.00                  |                | \$ 2,400.00                  |                                                                                                                                                                                                                                                                    |
| 24     | Advertising and Outreach                     | \$ 100.00                    | \$ 725.00      | \$ 825.00                    | INCREASE TO TRUE UP TO YEAREND - RFPs, classified ads for competitive bidding or to solicit job applicants                                                                                                                                                         |
| 25     | Board Member Expense                         | \$ 450.00                    |                | \$ 450.00                    |                                                                                                                                                                                                                                                                    |
| 27     | Office Rent (Land, Buildings, Etc.)          | \$ -                         |                | \$ -                         |                                                                                                                                                                                                                                                                    |
| 28     | Furniture Rental                             | \$ -                         |                | \$ -                         |                                                                                                                                                                                                                                                                    |
| 29     | Equipment Rental (Phones, Computers, etc.)   | \$ 3,700.00                  |                | \$ 3,700.00                  |                                                                                                                                                                                                                                                                    |
| 30     | Vehicle Rental                               | \$ -                         |                | \$ -                         |                                                                                                                                                                                                                                                                    |
| 31     | Dues, Subscriptions and Fees                 | \$ 2,400.00                  | \$ (1,000.00)  | \$ 1,400.00                  | DECREASE TO TRUE UP TO YEAREND - Professional membership dues for local organizations, dues for credit cards, fee for Secretary of State solicitation license                                                                                                      |
| 32     | Insurance & Bonding                          | \$ 8,200.00                  |                | \$ 8,200.00                  |                                                                                                                                                                                                                                                                    |
| 33     | Book/Library Reference Materials             | \$ -                         |                | \$ -                         |                                                                                                                                                                                                                                                                    |
| 34     | Mortgage Interest/Bank Fees                  | \$ 1,500.00                  | \$ -           | \$ 1,500.00                  |                                                                                                                                                                                                                                                                    |
| 35     | Other Expenses                               | \$ -                         |                | \$ -                         |                                                                                                                                                                                                                                                                    |
| 36     | Buildings & Improvements                     | \$ 2,500.00                  |                | \$ 2,500.00                  |                                                                                                                                                                                                                                                                    |
| 39     | Furniture/Non-Computer Eqpt. \$500+ per item | \$ -                         |                | \$ -                         |                                                                                                                                                                                                                                                                    |
| 40     | Computer Equipment/Printers, \$500+ per item | \$ -                         |                | \$ -                         |                                                                                                                                                                                                                                                                    |
| 41     | Furniture/Eqpt. under \$500 per item         | \$ 111.00                    |                | \$ 111.00                    |                                                                                                                                                                                                                                                                    |
| 43     | Purchases of Services                        | \$ -                         |                | \$ -                         |                                                                                                                                                                                                                                                                    |
| 45     | Stipends/Scholarships                        | \$ -                         |                | \$ -                         |                                                                                                                                                                                                                                                                    |
| 46     | Cash Grants and Awards                       | \$ -                         |                | \$ -                         |                                                                                                                                                                                                                                                                    |
| 47     | Non-Cash Grants and Awards                   | \$ -                         |                | \$ -                         |                                                                                                                                                                                                                                                                    |
|        | <b>Total</b>                                 | <b>\$ 425,611.00</b>         | <b>\$ -</b>    | <b>\$ 425,611.00</b>         |                                                                                                                                                                                                                                                                    |

Department Manager Signature \_\_\_\_\_

Date \_\_\_\_\_

Fiscal Year 2026/2027

# PFC Inflation and Equity Adjustment Analysis

Prepared for: Leadership Team, Board, HR & Finance Committees

Prepared by: Human Resources

Date Prepared: September 10, 2026

## Executive Summary

**Conclusion.** Using the national Consumer Price Index for All Urban Consumers (CPI) as the primary measure, consumer prices increased approximately 28.9% from July 2020 through July 2026. PFC equity or cost-of-living increases compounded to approximately 10.3% over the same analysis period. PFC equity adjustments therefore trailed inflation by approximately 18.6 percentage points. Stated as the increase required from the current equity-adjusted salary base, approximately 16.8% would be needed to fully restore the purchasing power represented by July 2020 pay.

**North Carolina comparison.** From 2020 through 2025, the State of North Carolina awarded across-the-board legislative cost-of-living (COLA) increases that compounded to approximately 16.5%. PFC equity adjustments compounded to approximately 10.3% during the same period, a difference of 6.2 percentage points. An additional 5.6% would be required for PFC to have parity with the State’s cumulative COLA increase.

**Planning recommendation.** For the 2026-27 fiscal year, this analysis supports a 5% equity adjustment. 5% would bring PFC slightly under the State’s cumulative COLA increase from 2020 through 2025. That would reduce the amount PFC trailed inflation by 5.5 percentage points. The full 16.8% CPI restoration is presented as a reference only rather than a recommended one-year action.

**Important note.** Merit increases are presented in this analysis for informational purposes only and are excluded from equity adjustment calculations and considerations.

## Purpose and Intended Use

This document records the methodology used to compare PFC equity adjustments with consumer inflation and to develop planning scenarios for an equity adjustment effective July 1, 2026. It is intended to provide leadership, relevant committees, and the Board of Directors with a reproducible explanation of the inputs, assumptions, formulas, and recommended interpretation of the results.

## Compensation History Used in the Analysis

PFC reported the following organization-wide practices for eligible employees. Beginning in FY 2020-21, PFC generally awarded a 2% merit increase. Beginning in FY 2021-22, PFC generally awarded a 1% equity or cost-of-living increase. In FY 2023-24, PFC awarded an additional 5% equity increase, producing a total 6% equity adjustment for that year. Any prospective adjustment effective July 1, 2026 is excluded from the historical totals.

| Award year | Merit | Equity (COLA) | Combined increase | Treatment in analysis                                                       |
|------------|-------|---------------|-------------------|-----------------------------------------------------------------------------|
| 2020       | 2%    | 0%            | 2%                | Beginning of analysis period                                                |
| 2021       | 2%    | 1%            | 3%                | Salary ranges also increased 7%; incumbent salaries did not receive that 7% |
| 2022       | 2%    | 1%            | 3%                |                                                                             |
| 2023       | 2%    | 6%            | 8%                | Includes regular 1% equity plus an additional 5% equity adjustment          |
| 2024       | 2%    | 1%            | 3%                |                                                                             |

| Award year           | Merit | Equity (COLA) | Combined increase | Treatment in analysis                |
|----------------------|-------|---------------|-------------------|--------------------------------------|
| 2025                 | 2%    | 1%            | 3%                |                                      |
| 2026 awarded to date | 0%    | 0%            | 0%                | N/A; compensation increases deferred |

## Comparison With State of North Carolina Cost of Living Adjustments

Appendix A in the North Carolina Office of State Human Resources 2025 Compensation and Benefits Report provides a history of legislative cost-of-living increases for state agencies.

| Year                  | NC state COLA | PFC equity | PFC equity less state COLA | Treatment                         |
|-----------------------|---------------|------------|----------------------------|-----------------------------------|
| 2020                  | 2.5%          | 0%         | -2.5 points                | State exceeds PFC equity          |
| 2021                  | 2.5%          | 1%         | -1.5 points                | State exceeds PFC equity          |
| 2022                  | 3.5%          | 1%         | -2.5 points                | State exceeds PFC equity          |
| 2023                  | 4.0%          | 6%         | +2.0 points                | PFC exceeds State COLA            |
| 2024                  | 3.0%          | 1%         | -2.0 points                | State exceeds PFC equity          |
| 2025                  | 0%            | 1%         | +1.0 points                | PFC awarded equity; No State COLA |
| Cumulative compounded | 16.5%         | 10.3%      | -6.2 points                |                                   |

Over the six completed years covered by both datasets, State cost-of-living increases compounded to 16.5%, compared with 10.3% for PFC equity adjustments. PFC equity increases therefore trailed the State comparison by approximately 6.2 percentage points. An additional increase of approximately 5.6% from the cumulative PFC equity base would be required to match the State's cumulative COLA living increase through 2025.

## Treatment of the 2021 Salary Range Adjustment

In 2021, PFC completed a market study and increased salary ranges by 7%. No incumbent salaries increased as a result of that action. The 7% range adjustment is therefore excluded from the employee purchasing-power calculation.

## Consumer Price Index Methodology

### Selected Indexes

The analysis uses the Consumer Price Index for All Urban Consumers, or CPI-U, for all items and without seasonal adjustment. The U.S. city average CPI-U is the primary index as is generally the standard for cost-of-living adjustments. The South-region CPI-U is presented as a regional reasonableness check.

Not-seasonally-adjusted CPI is appropriate for escalation and purchasing-power comparisons because the published historical index values are final and are not revised annually in the same manner as seasonally adjusted data.

### Measurement Period

The comparison begins with July 2020 and ends with July 2026. A July-to-July comparison aligns the measurement period with PFC's July 1 fiscal year cycle.

| Index                   | July 2020 | July 2026 | Use                            |
|-------------------------|-----------|-----------|--------------------------------|
| South region CPI-U      | 248.619   | 322.638   | Regional cross-check reference |
| U.S. city average CPI-U | 259.101   | 333.918   | National primary reference     |

# Calculation Processes

## Cumulative Inflation

Cumulative inflation was calculated by dividing the July 2026 CPI index by the July 2020 CPI index and subtracting one. The resulting decimal was converted to a percentage.

*U.S. city average: 333.918 divided by 259.101, less 1, equals 28.876%, rounded to 28.9%.*

## Cumulative PFC Equity Adjustments

Equity adjustments were compounded because each percentage increase applies to the salary produced by prior increases. The cumulative factor includes four regular 1% adjustments and the 6% adjustment awarded in 2024.

*One 1% factor multiplied four times (1.01\*1.01\*1.01\*1.01), then multiplied by the 2024 factor of 1.06, equals 1.103040. Subtracting one produces a cumulative equity increase of 10.304%, rounded to 10.3%.*

## Percentage Point Gap

The percentage point gap compares the cumulative inflation percentage with the cumulative equity-adjustment percentage. 28.876% inflation less 10.304% in compounded PFC equity adjustments equals a 18.572-percentage-point gap, rounded to 18.6 percentage points.

## Catch-up Required From Current Salaries

The catch-up calculation divides the inflation factor by the PFC equity factor and subtracts one.

*U.S. city average: the 1.288756 inflation factor divided by the 1.103040 equity factor, less 1, equals 16.837%, rounded to 16.8%.*

## Proportion of Inflation Addressed

PFC equity adjustments addressed approximately 35.7% of national inflation during the analysis period. Stated conversely, the equity program fell short of approximately 64.3% of the national inflationary increase.

# Results Compiled

| Measure                                             | South CPI-U | U.S. CPI-U  |
|-----------------------------------------------------|-------------|-------------|
| Cumulative inflation                                | 29.8%       | 28.9%       |
| Cumulative PFC equity adjustments                   | 10.3%       | 10.3%       |
| Equity lag in percentage points                     | 19.5 points | 18.6 points |
| Catch-up required from current equity-adjusted base | 17.6%       | 16.8%       |
| Share of inflation addressed by equity adjustments  | 34.6%       | 35.7%       |
| Share of inflation not addressed                    | 65.4%       | 64.3%       |

Using the national result as the primary finding, with the regional result as a reasonableness check, PFC equity increases have materially lagged consumer inflation since 2020.

## July 1, 2026 Equity Adjustment Scenarios

### Basis for the Scenario Recommendation

Three reference points were considered when establishing the scenario recommendation. First, the year-over-year CPI data available immediately before July 1 showed inflation of approximately 3.9% in the South and 4.2% nationally in May 2026. Second, the annualized rate of cumulative inflation from July 2020 through July 2026 was approximately

4.4% in the South and 4.3% nationally. Third, PFC trails the State of North Carolina's COLA adjustments by 6.2 percentage points, needing 5.6% to reach parity.

Together, these measures support 5% as a reasonable average planning assumption. A 3% adjustment is closer to more recent inflation figures released in August 2026 and would be suitable in tighter budget scenarios. A 5% adjustment exceeds current inflation and begins to address a limited portion of the accumulated shortfall.

| Scenario      | Equity adjustment | Interpretation                                                                                           |
|---------------|-------------------|----------------------------------------------------------------------------------------------------------|
| Below average | 3%                | Tracks the lower end of recent inflation; equity-only historical catch-up remaining would be about 14.2% |
| Average       | 5%                | Best aligns with all 3 reference points; equity-only catch-up remaining would be about 12.0%             |

## Limitations and Audit Controls

- The analysis excludes promotions, retention adjustments, market adjustments, bonuses, and benefits.
- Rounded figures are used in the narrative. The underlying calculations used unrounded index values and compounded factors.
- The 2021 7% salary-range adjustment is excluded from incumbent purchasing-power calculations because it did not increase employee salaries.

## Conclusion

From July 2020 through July 2026, consumer prices increased approximately 28.9%, while PFC's designated equity adjustments compounded to approximately 10.3%. PFC equity increases therefore lagged inflation by approximately 18.6 percentage points. Restoring the full equity-only purchasing-power relationship would require an increase of approximately 16.8% from the current equity-adjusted salary base.

A full correction in one year would be materially larger than PFC's historical practice and not financially sustainable. For July 1, 2026, the documented scenario range 3-5% provides a practical basis for deliberation. A 5% equity adjustment is the recommended planning assumption.

## Sources

1. U.S. Bureau of Labor Statistics. Consumer Price Index Historical Tables for South. [https://www.bls.gov/regions/mid-atlantic/data/ConsumerPriceIndexHistorical\\_South\\_Table.htm](https://www.bls.gov/regions/mid-atlantic/data/ConsumerPriceIndexHistorical_South_Table.htm)
2. U.S. Bureau of Labor Statistics. Consumer Price Index Historical Tables for U.S. City Average. [https://www.bls.gov/regions/mid-atlantic/data/consumerpriceindexhistorical\\_us\\_table.htm](https://www.bls.gov/regions/mid-atlantic/data/consumerpriceindexhistorical_us_table.htm)
3. U.S. Bureau of Labor Statistics. Consumer Price Index, South Region, July 2026. [https://www.bls.gov/regions/southeast/news-release/consumerpriceindex\\_south.htm](https://www.bls.gov/regions/southeast/news-release/consumerpriceindex_south.htm)
4. U.S. Bureau of Labor Statistics. Consumer Price Index, July 2026. <https://www.bls.gov/news.release/pdf/cpi.pdf>
5. North Carolina Office of State Human Resources. 2025 Compensation and Benefits Report. May 1, 2026. Appendix A, History of Legislative Increases, pages 23-24.
6. Author of this document used ChatGPT 5.6 to assist with structuring source data into a narrative format. The author reviewed and edited the content as needed and takes full responsibility for the content of the document.

# 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.*

September 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. 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.  
Of this amount, \$190,261 will be re-allocated to PFC during FY26-27. Smart Start budgets have been recently reviewed and adjusted as necessary for projected expenditures through the June 30, 2027 yearend.

#### 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.

#### 4 Child Care Resources, Inc. [CCRI] Region Grant

- a. Currently the Region grant with Child Care Resources, Inc. (CCRI) **is in contract for FY2026-2027** with an **execution date of October 5, 2026**.
- b. The grant will be **effective July 1, 2026 through June 30, 2027**. The total grant amount is \$530,000, and includes a 15% de minimis amount.

# PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC.

## FINANCIAL SUMMARY - WHAT YOU NEED TO KNOW

### Board Responsibility

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**September 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.  
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 was 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  
First Bank Money Market Account  
Morgan Stanley E\*TRADE Account

5,645.37 *Does not include interest earned in Fund 899.*  
100,000.00 *New account opened on November 27, 2023.*  
118,000.00 *Gains/Losses are not reflected in the financial statements*  
**223,645.37**

| Interest Earned - Fund 899 |                 |
|----------------------------|-----------------|
| PNC Bank Money Market      | 1,212.70        |
| First Bank Money Market    | 7,587.30        |
|                            | <b>8,800.00</b> |

|                                        |                   |
|----------------------------------------|-------------------|
| Investments - Fund 208                 | 223,645.37        |
| Interest Earned - Fund 899             | 8,800.00          |
| <b>TOTAL INVESTMENTS PLUS INTEREST</b> | <b>232,445.37</b> |

- 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

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*The detailed financial reports have been provided to you via email or via the PFC website and will be provided electronically during the meeting.*

September 30, 2026

7 Cash and In-kind Report

- a. The FY26-27 19% match requirement of \$1,248,879 included on the monthly report is reflected at 100% of the **base allocation**. The calculation is **\$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 the annual match requirement.
- c. PFC did not meet the 19% match requirement for FY16/17 through FY24/25. **We are awaiting 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, Workforce Development, and support services are 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

September 30, 2026

### FOOTNOTES - BALANCE SHEET

A. The cash accounts at September 30, 2026 total \$2,388,722.66.

- 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                          | \$6,858.07                  | n/a           | n/a           | n/a           | 2.78%                   | 10/18/2017  |
| First Bank                      | Money Market                          | \$107,587.30                | 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  |
| <b>TOTAL</b>                    |                                       | <b>\$263,829.37</b>         |               |               |               |                         |             |

B. Employees' payroll deductions at September 30, 2026 from the current month and from prior months total \$2,510.73. 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 were reimbursed to PFC on September 17, 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.

## **FOOTNOTES - BALANCE SHEET**

**September 30, 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. Budgets are in the process of being reviewed for potential budget amendments by December 31, 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. Budgets are in the process of being reviewed for potential budget amendments by December 31, 2026.

**ADMINISTRATION:** The Smart Start funds for the Administration budget were in contract at 100% as of July 1, 2026. The budget is in the process of being reviewed for a potential budget revision by December 31, 2026.

**Partnership for Children of Cumberland County, Inc.**  
**Balance Sheet**  
**9/30/2026**

**Assets**

|                                                |                     |   |          |
|------------------------------------------------|---------------------|---|----------|
| Bank of America Checking Account               | \$ 2,121,486.53     | } | <b>A</b> |
| First Bank - [for construction transactions]   | 3,006.76            |   |          |
| PNC Bank - Money Market Reserve                | 6,858.07            |   |          |
| First Bank - Money Market Reserve              | 107,587.30          |   |          |
| Morgan Stanley E*TRADE Account                 | 118,000.00          |   |          |
| Petty Cash, Change Funds, Undeposited Receipts | 400.00              |   |          |
| Beneficial Interest in Community Foundation    | 31,384.00           |   |          |
|                                                | <hr/>               |   |          |
| <b>Total Assets</b>                            | <b>2,388,722.66</b> |   |          |
|                                                | <hr/> <hr/>         |   |          |

**Liabilities and Net Assets**

|                                           |                        |   |          |
|-------------------------------------------|------------------------|---|----------|
| Forfeited FSA and HRA Pre-Funding         | (654.41)               | } | <b>B</b> |
| FSA and HRA Pre-Funding                   | 700.00                 |   |          |
| Flex-Spending Payable                     | 2,324.23               |   |          |
| AFLAC Payable                             | 0.22                   |   |          |
| Supplemental Life Insurance               | 0.09                   |   |          |
| Legal Shield Payable                      | 140.60                 |   |          |
| Tenant Security Deposits                  | 33,141.08              |   |          |
| Unrestricted Net Assets                   | 811,103.81             |   |          |
| Temporarily Restricted Net Assets         | 79,729.00              |   |          |
| Permanently Restricted Net Assets         | 31,384.00              |   | <b>C</b> |
| Excess Revenues over (under) Expenditures | 1,430,854.04           |   |          |
|                                           | <hr/>                  |   |          |
| <b>Total Liabilities and Net Assets</b>   | <b>\$ 2,388,722.66</b> |   |          |
|                                           | <hr/> <hr/>            |   |          |

**PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC. - SMART START GRANT - FY 2026 - 2027**

|                                                                           |             |
|---------------------------------------------------------------------------|-------------|
| FY 26/27 SMART START 100% ALLOCATION [INCLUDING prior year Carry Forward] | \$6,832,478 |
|---------------------------------------------------------------------------|-------------|

|                                                      |                  |
|------------------------------------------------------|------------------|
| <b>TOTAL ALLOCATION FOR ADMINISTRATION -----&gt;</b> | <b>\$425,611</b> |
| FY 26/27 Smart Start Admin Base Allocation           | \$397,185        |
| FYE22 & FYE23 New Recurring Funds :                  | \$28,426         |

|                                                                                                           |                    |
|-----------------------------------------------------------------------------------------------------------|--------------------|
| <b>TOTAL ALLOCATION FOR SERVICES -----&gt;</b>                                                            | <b>\$6,406,867</b> |
| FY 26/27 Smart Start Services Base Allocation                                                             | \$6,175,862        |
| <b>Carryforward SERVICES Funds of \$190,261 from FY25/26 to be used in FY26/27 [Effective xx-xx-2026]</b> | <b>\$0</b>         |
| FYE22 & FYE23 New Recurring Funds :                                                                       | \$231,005          |

**AS OF September 30, 2026**

Only items highlighted in Yellow will be discussed.

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

|                                                 |                                        |    |                                                     |     | EXPENDITURES       |               |               |               |               | 25%                 | 75%                        |                            |
|-------------------------------------------------|----------------------------------------|----|-----------------------------------------------------|-----|--------------------|---------------|---------------|---------------|---------------|---------------------|----------------------------|----------------------------|
| Activity                                        |                                        |    | Agency                                              |     | 7/1/2026<br>Budget | July          | August        | September     | Y-T-D         | Remaining<br>Budget | % of<br>Budget<br>Expended | % of<br>Available<br>Funds |
| Early Care & Education Subsidy - TANF Only      |                                        |    |                                                     |     |                    |               |               |               |               |                     |                            |                            |
| 1                                               | Subsidized Child Care                  |    | Dept. of Social Services                            |     | \$ 2,531,000.00    | \$ 149,879.00 | \$ 121,471.00 | \$ 87,043.00  | \$ 358,393.00 | \$ 2,172,607.00     | 14%                        | 86%                        |
| 2                                               | Child Care Scholarships                |    | Fayetteville Tech. Com. College                     |     | \$ 350,000.00      | \$ -          | \$ -          | \$ 13,236.65  | \$ 13,236.65  | \$ 336,763.35       | 4%                         | 96%                        |
|                                                 |                                        |    | ECE Subsidy TANF Total:                             | 45% | \$ 2,881,000.00    | \$ 149,879.00 | \$ 121,471.00 | \$ 100,279.65 | \$ 371,629.65 | \$ 2,509,370.35     | 13%                        |                            |
|                                                 |                                        |    | 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       | \$ -          | \$ -          | \$ 4,935.65   | \$ 4,935.65   | \$ 54,444.35        | 8%                         | 92%                        |
|                                                 |                                        |    | ECE Subsidy Support Total                           | 4%  | \$ 235,380.00      | \$ -          | \$ -          | \$ 4,935.65   | \$ 4,935.65   | \$ 230,444.35       | 2%                         |                            |
| Early Care & Education Quality & Affordability  |                                        |    |                                                     |     |                    |               |               |               |               |                     |                            |                            |
| 5                                               | CCR&R - Core Services                  | IH | Partnership for Children                            |     | \$ 860,000.00      | \$ 53,851.50  | \$ 56,910.25  | \$ 60,244.34  | \$ 171,006.09 | \$ 688,993.91       | 20%                        | 80%                        |
| 6                                               | WAGES                                  |    | Early Years [formerly Child Care Svcs. Association] |     | \$ 565,000.00      | \$ -          | \$ 142,140.41 | \$ 44,350.00  | \$ 186,490.41 | \$ 378,509.59       | 33%                        | 67%                        |
| 7                                               | CCR&R - Lending Library                | IH | Partnership for Children                            |     | \$ 61,600.00       | \$ 4,604.59   | \$ 5,261.60   | \$ 5,227.57   | \$ 15,093.76  | \$ 46,506.24        | 25%                        | 75%                        |
|                                                 |                                        |    | ECE Quality Total:                                  | 23% | \$ 1,486,600.00    | \$ 58,456.09  | \$ 204,312.26 | \$ 109,821.91 | \$ 372,590.26 | \$ 1,114,009.74     | 25%                        |                            |
|                                                 |                                        |    | Minimum of 70% Total Required                       |     | 75%                |               |               |               |               |                     |                            |                            |
| Health and Safety                               |                                        |    |                                                     |     |                    |               |               |               |               |                     |                            |                            |
| 8                                               | Child Care Health Consultant           |    | Cumberland County Health Department                 |     | \$ 214,300.00      | \$ -          | \$ 14,441.32  | \$ 16,585.04  | \$ 31,026.36  | \$ 183,273.64       | 14%                        | 86%                        |
| 9                                               | Family Connects                        | IH | Partnership for Children                            |     | \$ 608,076.00      | \$ 46,262.06  | \$ 21,168.93  | \$ 30,751.53  | \$ 98,182.52  | \$ 509,893.48       | 16%                        | 84%                        |
|                                                 |                                        |    | Health & Safety Total:                              | 9%  | \$ 822,376.00      | \$ 46,262.06  | \$ 35,610.25  | \$ 47,336.57  | \$ 129,208.88 | \$ 693,167.12       | 16%                        |                            |

**PARTNERSHIP FOR CHILDREN OF CUMBERLAND COUNTY, INC. - SMART START GRANT - FY 2026 - 2027**

|                                                                           |             |
|---------------------------------------------------------------------------|-------------|
| FY 26/27 SMART START 100% ALLOCATION [INCLUDING prior year Carry Forward] | \$6,832,478 |
|---------------------------------------------------------------------------|-------------|

|                                                                                                           |                    |
|-----------------------------------------------------------------------------------------------------------|--------------------|
| <b>TOTAL ALLOCATION FOR ADMINISTRATION -----&gt;</b>                                                      | <b>\$425,611</b>   |
| FY 26/27 Smart Start Admin Base Allocation                                                                | \$397,185          |
| FYE22 & FYE23 New Recurring Funds :                                                                       | \$28,426           |
| <b>TOTAL ALLOCATION FOR SERVICES -----&gt;</b>                                                            | <b>\$6,406,867</b> |
| FY 26/27 Smart Start Services Base Allocation                                                             | \$6,175,862        |
| <b>Carryforward SERVICES Funds of \$190,261 from FY25/26 to be used in FY26/27 [Effective xx-xx-2026]</b> | <b>\$0</b>         |
| FYE22 & FYE23 New Recurring Funds :                                                                       | \$231,005          |

**AS OF September 30, 2026**

Only items highlighted in Yellow will be discussed.

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

|                       |                                                                    |    |                                                     | EXPENDITURES             |                      |                      |                      |                        | Remaining Budget       | 25% 75%              |                      |
|-----------------------|--------------------------------------------------------------------|----|-----------------------------------------------------|--------------------------|----------------------|----------------------|----------------------|------------------------|------------------------|----------------------|----------------------|
|                       |                                                                    |    |                                                     | 7/1/2026 Budget          | July                 | August               | September            | Y-T-D                  |                        | % of Budget Expended | % of Available Funds |
| <b>Family Support</b> |                                                                    |    |                                                     |                          |                      |                      |                      |                        |                        |                      |                      |
| 10                    | Kaleidoscope Play and Learn                                        | IH | Partnership for Children                            | \$ 36,000.00             | \$ 1,286.30          | \$ (395.47)          | \$ 271.37            | \$ 1,162.20            | \$ 34,837.80           | 3%                   | 97%                  |
| 11                    | Community Engagement & Resource Development                        | IH | Partnership for Children                            | \$ 583,511.00            | \$ 29,513.31         | \$ 44,664.92         | \$ (7,938.00)        | \$ 66,240.23           | \$ 517,270.77          | 11%                  | 89%                  |
| 12                    | Dolly Parton's Imagination Library - RETURNED AS A DSP at 07-01-25 |    | United Way of Cumberland County, Inc.               | \$ 45,000.00             | \$ -                 | \$ 11,212.62         | \$ 10,885.98         | \$ 22,098.60           | \$ 22,901.40           | 49%                  | 51%                  |
|                       |                                                                    |    | <b>Family Support Total:</b>                        | <b>10% \$ 664,511.00</b> | <b>\$ 30,799.61</b>  | <b>\$ 55,482.07</b>  | <b>\$ 3,219.35</b>   | <b>\$ 89,501.03</b>    | <b>\$ 575,009.97</b>   | <b>13%</b>           |                      |
| <b>System Support</b> |                                                                    |    |                                                     |                          |                      |                      |                      |                        |                        |                      |                      |
| 13                    | P&E - Planning & Evaluation                                        | IH | Partnership for Children                            | \$ 317,000.00            | \$ 26,368.27         | \$ 24,705.60         | \$ 6,414.99          | \$ 57,488.86           | \$ 259,511.14          | 18%                  | 82%                  |
|                       |                                                                    |    | <b>System Support Total:</b>                        | <b>5% \$ 317,000.00</b>  | <b>\$ 26,368.27</b>  | <b>\$ 24,705.60</b>  | <b>\$ 6,414.99</b>   | <b>\$ 57,488.86</b>    | <b>\$ 259,511.14</b>   |                      |                      |
|                       |                                                                    |    | <b>Total of Approved SERVICES Projects:</b>         | <b>\$ 6,406,867.00</b>   | <b>\$ 311,765.03</b> | <b>\$ 441,581.18</b> | <b>\$ 272,008.12</b> | <b>\$ 1,025,354.33</b> | <b>\$ 5,381,512.67</b> |                      |                      |
| 14                    | <b>Administration</b>                                              | IH | Partnership for Children                            | 7% \$ 425,611.00         | \$ 51,080.21         | \$ 49,777.95         | \$ 50,145.85         | \$ 151,004.01          | \$ 274,606.99          | 35%                  | 65%                  |
|                       |                                                                    |    | <b>Total Administration</b>                         | <b>\$425,611.00</b>      |                      |                      |                      |                        |                        |                      |                      |
|                       |                                                                    |    | <b>Unallocated Smart Start SERVICES Funds</b>       | <b>\$ -</b>              |                      |                      |                      |                        |                        |                      |                      |
|                       |                                                                    |    | <b>Unallocated Smart Start ADMINISTRATION Funds</b> | <b>\$ -</b>              |                      |                      |                      |                        |                        |                      |                      |
|                       |                                                                    |    | <b>Total Smart Start Funds Expended</b>             |                          | <b>\$ 362,845.24</b> | <b>\$ 491,359.13</b> | <b>\$ 322,153.97</b> | <b>\$ 1,176,358.34</b> |                        |                      |                      |
|                       |                                                                    |    | <b>Total Allocated Smart Start Funds Remaining</b>  |                          |                      |                      |                      |                        | <b>\$ 5,656,119.66</b> | <b>83% unspent</b>   |                      |

# Partnership for Children of Cumberland County, Inc.

All Funding Sources  
Fiscal Year 2026- 2027

ONLY THE HIGHLIGHTED FUNDING STREAMS NEED TO BE DISCUSSED.

| FUND<br>CODE |                                                                                                      | July 1, 2026<br>Beginning Cash<br>Balance | Receipts         |               |               |               | Expenditures  |                |               |               | Ending Cash<br>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                                                                       | \$ -                                      | \$ -             | \$ 56,102.74  | \$ 69,244.57  | \$ 125,347.31 | \$ 44,160.20  | \$ 69,789.15   | \$ 52,397.30  | \$ 166,346.65 | \$ (40,999.34)         |
| 319          | NC Pre-K Grant (per slot) - Federal Funds                                                            | \$ -                                      | \$ -             | \$ -          | \$ 821,278.00 | \$ 821,278.00 | \$ -          | \$ -           | \$ 549,045.00 | \$ 549,045.00 | \$ 272,233.00          |
| 319          | 1/10 CASH ADVANCE from DCDEE -NC Pre-K Grant                                                         | \$ -                                      | \$ -             | \$ -          | \$ 906,494.00 | \$ 906,494.00 | \$ -          | \$ -           | \$ -          | \$ -          | \$ 906,494.00          |
| 328          | NC Pre-K Grant CCDF Quality Funds-Federal Funds                                                      | \$ -                                      | \$ -             | \$ -          | \$ -          | \$ -          | \$ 11,942.54  | \$ (11,942.54) | \$ -          | \$ -          | \$ -                   |
|              | Sub-total for NC Pre-K                                                                               | \$ -                                      |                  |               |               |               |               |                |               | Sub-total     | \$ 1,137,727.66        |
|              | 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)                            | \$ -             | \$ 5,939.24   | \$ 9,758.43   | \$ 15,697.67  | \$ -          | \$ 82,802.50   | \$ 55,334.33  | \$ 138,136.83 | \$ (138,136.83)        |
| 338          | NEW - FEDERAL - CCRI Region Grant [07/01/2026 - 06/30/2027]                                          | \$ -                                      | \$ -             | \$ -          | \$ -          | \$ -          | \$ -          | \$ -           | \$ 2,335.43   | \$ 2,335.43   | \$ (2,335.43)          |
| 807          | Region 5 - Program Income                                                                            | \$ -                                      | \$ -             | \$ 828.25     | \$ -          | \$ 828.25     | \$ -          | \$ -           | \$ -          | \$ -          | \$ 828.25              |
|              | Sub-total for Federal Restricted                                                                     | \$ (77,709.13)                            |                  |               |               |               |               |                |               | Sub-total     | \$ (139,644.01)        |
|              | SMART START AND RELATED FUNDS                                                                        |                                           |                  |               |               |               |               |                |               |               |                        |
| 159          | Smart Start - Admin. (FY 25/26)                                                                      | \$ -                                      | \$ -             | \$ -          | \$ -          | \$ -          | \$ -          | \$ (16.30)     | \$ -          | \$ (16.30)    | \$ 16.30               |
| 160          | Smart Start - Services (FY 25/26)                                                                    | \$ 645,955.65                             | \$ -             | \$ -          | \$ -          | \$ -          | \$ 645,955.65 | \$ (80.53)     | \$ -          | \$ 645,875.12 | \$ 80.53               |
| 161          | Smart Start - Admin. (FY 26/27)                                                                      | \$ -                                      | \$ 21,281.00     | \$ 63,841.00  | \$ 42,561.00  | \$ 127,683.00 | \$ 51,080.21  | \$ 49,777.95   | \$ 50,145.85  | \$ 151,004.01 | \$ (23,321.01)         |
| 162          | Smart Start - Services (FY 26/27)                                                                    | \$ -                                      | \$ 156,743.00    | \$ 470,230.00 | \$ 313,487.00 | \$ 940,460.00 | \$ 161,886.03 | \$ 177,969.77  | \$ 140,615.12 | \$ 480,470.92 | \$ 459,989.08          |
| 201          | MAC SS Grant (Accting/Contracting)                                                                   | \$ -                                      | \$ -             | \$ 26,740.00  | \$ -          | \$ 26,740.00  | \$ 8,047.14   | \$ 8,493.17    | \$ 7,851.81   | \$ 24,392.12  | \$ 2,347.88            |
| 801          | Program Income (SS Related)                                                                          | \$ 66,152.22                              | \$ 5,647.17      | \$ 4,719.52   | \$ 7,742.10   | \$ 18,108.79  | \$ 123.65     | \$ 297.62      | \$ 65,159.43  | \$ 65,580.70  | \$ 18,680.31           |
|              | Sub-total for Smart Start & Related                                                                  | \$ 712,107.87                             |                  |               |               |               |               |                |               | Sub-total     | \$ 457,793.09          |
|              | 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  | \$ 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     | \$ 23,292.00           |

# Partnership for Children of Cumberland County, Inc.

All Funding Sources

Fiscal Year 2026- 2027

ONLY THE HIGHLIGHTED FUNDING STREAMS NEED TO BE DISCUSSED.

| FUND<br>CODE |                                                                                 | July 1, 2026<br>Beginning Cash<br>Balance | Receipts     |              |              |              | Expenditures |              |              |              | Ending Cash<br>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  | \$ 8,588.07  | \$ 24,496.21 | \$ 147,497.80          |
|              | Unrestricted Revenues - Invested in CDs and Money Market Account                | \$ 223,645.37                             | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ 223,645.37          |
| 339          | NEW - Child Care Aware Funds - Federal UNRESTRICTED                             | \$ -                                      | \$ -         | \$ -         | \$ 10,000.00 | \$ 10,000.00 | \$ -         | \$ -         | \$ -         | \$ -         | \$ 10,000.00           |
| 402          | County of Cumberland [Family Connects, Workforce Dev. & overhead] (FY26/27)     | \$ -                                      | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -                   |
| 501          | Individual Gifts & Donations                                                    | \$ 177,546.92                             | \$ 2,162.01  | \$ 285.00    | \$ 3,215.63  | \$ 5,662.64  | \$ 10.12     | \$ 7.15      | \$ 87.04     | \$ 104.31    | \$ 183,105.25          |
| 515          | Vending Machine Commissions                                                     | \$ 1,301.77                               | \$ 51.67     | \$ 88.87     | \$ 91.02     | \$ 231.56    | \$ -         | \$ -         | \$ -         | \$ -         | \$ 1,533.33            |
| 802          | PFCRC II (Non-Smart Start)                                                      | \$ (41,120.58)                            | \$ 17,603.56 | \$ 21,869.75 | \$ 20,526.16 | \$ 59,999.47 | \$ 5,403.08  | \$ 20,510.22 | \$ 27,401.03 | \$ 53,314.33 | \$ (34,435.44)         |
| 805          | Misc. Unrestricted Revenue [currently cash back from Mastercard 2% credit card] | \$ 15,975.05                              | \$ -         | \$ -         | \$ -         | \$ -         | \$ 35.20     | \$ 1,012.23  | \$ (12.90)   | \$ 1,034.53  | \$ 14,940.52           |
| 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  | \$ 4,750.00  | \$ 14,250.00 | \$ -         | \$ -         | \$ -         | \$ -         | \$ 133,610.49          |
| 815          | Hoke - Contracted Eval (not program income)                                     | \$ 50,713.49                              | \$ -         | \$ -         | \$ -         | \$ -         | \$ 294.82    | \$ 1,179.04  | \$ 937.24    | \$ 2,411.10  | \$ 48,302.39           |
| 820          | Fundraising - PFC Annual Fundraiser                                             | \$ 52,436.39                              | \$ 235.00    | \$ 472.53    | \$ 697.06    | \$ 1,404.59  | \$ 7.36      | \$ 12.17     | \$ 898.41    | \$ 917.94    | \$ 52,923.04           |
| 825          | Capital Projects Fund [used for construction loan transactions]                 | \$ 3,006.76                               | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ 3,006.76            |
| 897          | Sales Tax                                                                       | \$ (8,893.53)                             | \$ -         | \$ -         | \$ 8,893.53  | \$ 8,893.53  | \$ 185.84    | \$ 645.19    | \$ 1,893.40  | \$ 2,724.43  | \$ (2,724.43)          |
| 899          | Interest Income (from Investment Funds)                                         | \$ 15,285.14                              | \$ 168.03    | \$ 168.26    | \$ 163.47    | \$ 499.76    | \$ -         | \$ -         | \$ -         | \$ -         | \$ 15,784.90           |
| 904          | Forfeited FSA and Pre-funded HRA/FSA                                            | \$ (9,395.41)                             | \$ -         | \$ -         | \$ 9,441.00  | \$ 9,441.00  | \$ -         | \$ -         | \$ -         | \$ -         | \$ 45.59               |
| 905          | Employee Withholding                                                            | \$ 1,236.38                               | \$ 20,143.13 | \$ 19,758.89 | \$ 20,027.39 | \$ 59,929.41 | \$ 20,192.82 | \$ 19,343.03 | \$ 19,164.80 | \$ 58,700.65 | \$ 2,465.14            |
|              | Sub-total for Unrestricted Funds                                                | \$ 774,516.70                             |              |              |              |              |              |              |              | Sub-total    | \$ 801,125.16          |

# Partnership for Children of Cumberland County, Inc.

All Funding Sources

Fiscal Year 2026- 2027

ONLY THE HIGHLIGHTED FUNDING STREAMS NEED TO BE DISCUSSED.

| FUND<br>CODE                                  |                                              | July 1, 2026<br>Beginning Cash<br>Balance | Receipts    |              |              |              | Expenditures |             |             |              | Ending Cash<br>Balance |
|-----------------------------------------------|----------------------------------------------|-------------------------------------------|-------------|--------------|--------------|--------------|--------------|-------------|-------------|--------------|------------------------|
|                                               |                                              |                                           | July        | August       | September    | YTD          | July         | August      | September   | YTD          |                        |
|                                               | INFORMATION TECHNOLOGY                       |                                           |             |              |              |              |              |             |             |              |                        |
| 992                                           | PFC IT Management                            | \$ -                                      | \$ -        | \$ -         | \$ -         | \$ -         | \$ 118.84    | \$ 207.61   | \$ 44.46    | \$ 370.91    | \$ (370.91)            |
| 993                                           | IT - Core                                    | \$ -                                      | \$ -        | \$ -         | \$ -         | \$ -         | \$ -         | \$ -        | \$ -        | \$ -         | \$ -                   |
| 994                                           | IT - Outside Agencies                        | \$ 70,045.02                              | \$ 9,645.00 | \$ 11,118.00 | \$ 10,278.00 | \$ 31,041.00 | \$ 7,860.25  | \$ 7,396.59 | \$ 8,413.51 | \$ 23,670.35 | \$ 77,415.67           |
| 995                                           | IT - PFC Enhanced                            | \$ -                                      | \$ -        | \$ -         | \$ -         | \$ -         | \$ -         | \$ -        | \$ -        | \$ -         | \$ -                   |
| 996                                           | IT - PFC Regular                             | \$ -                                      | \$ -        | \$ -         | \$ -         | \$ -         | \$ -         | \$ -        | \$ -        | \$ -         | \$ -                   |
| Sub-total for Information Technology          |                                              | \$ 70,045.02                              | \$ -        | \$ -         | \$ -         |              |              |             |             | Sub-total    | \$ 77,044.76           |
| PERMANENTLY RESTRICTED FUNDS                  |                                              |                                           |             |              |              |              |              |             |             |              |                        |
| 599                                           | Cumberland Community Foundation<br>Endowment | \$ 31,384.00                              | \$ -        | \$ -         | \$ -         | \$ -         | \$ -         | \$ -        | \$ -        | \$ -         | \$ 31,384.00           |
| Sub-total for Permanently<br>Restricted Funds |                                              | \$ 31,384.00                              |             |              |              |              |              |             |             | Sub-total    | \$ 31,384.00           |
|                                               |                                              |                                           |             |              |              |              |              |             |             |              |                        |
| TOTAL                                         |                                              | \$ 1,590,073.46                           |             |              |              |              |              |             |             | TOTAL CASH   | \$ 2,388,722.66        |

**ADDITIONAL  
SUMMARIZED  
INFORMATION**

**USR**

Operating Cash  
147,497.80  
Investments  
223,645.37  
**\$ 371,143.17**

**NCPK**

Operating Cash  
231,233.66  
"Cash Advance"  
906,494.00  
"Unresolved FY22-  
23"  
-  
**\$ 1,137,727.66**

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

| Fiscal Year 2026 / 2027                                                                                    |                                          |             |             |             |                       |                                                                                      |                         |                            |                                                                                                                                                                                      |
|------------------------------------------------------------------------------------------------------------|------------------------------------------|-------------|-------------|-------------|-----------------------|--------------------------------------------------------------------------------------|-------------------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| SHOULD BE:                                                                                                 |                                          |             |             |             |                       |                                                                                      | 25%                     | 75%                        |                                                                                                                                                                                      |
| Activity                                                                                                   | FY 26/27<br>Budget Effective<br>7/1/2026 | July        | August      | September   | Expenditures<br>Y-T-D | Unspent<br>Allocated<br>Budget Amount                                                | % of<br>Budget Expended | % of<br>Available<br>Funds |                                                                                                                                                                                      |
| Administrative Operations                                                                                  | \$ 12,000.00                             | \$ -        | \$ -        | \$ -        | \$ -                  | \$ 12,000.00                                                                         | 0%                      | 100%                       |                                                                                                                                                                                      |
| Administrative Operations [for interest<br>portion of the construction loan payments]                      | \$ 10,300.00                             | \$ 658.02   | \$ 768.51   | \$ 768.51   | \$ 2,195.04           | \$ 8,104.96                                                                          | 21%                     | 79%                        |                                                                                                                                                                                      |
|                                                                                                            | \$ 22,300.00                             | \$ 658.02   | \$ 768.51   | \$ 768.51   | \$ 2,195.04           | \$ 20,104.96                                                                         | 10%                     | 90%                        |                                                                                                                                                                                      |
| CC&R - Core (in case of Federal shutdown)                                                                  | \$ 50,000.00                             | \$ -        | \$ -        | \$ -        | \$ -                  | \$ 50,000.00                                                                         | 0%                      | 100%                       |                                                                                                                                                                                      |
| CE/FRC For Construction Loan Payments /<br>Interest payments are coded to 9100-999                         | \$ 85,149.00                             | \$ 7,296.05 | \$ 7,185.56 | \$ 7,185.56 | \$ 21,667.17          | \$ 63,481.83                                                                         | 25%                     | 75%                        |                                                                                                                                                                                      |
| NCPK - Subsidy - TANF (from FY22-23<br>transactions)                                                       | \$ -                                     |             |             | \$ 634.00   | \$ 634.00             | \$ (634.00)                                                                          | #DIV/0!                 | #DIV/0!                    |                                                                                                                                                                                      |
| Sub-Total                                                                                                  | \$ 135,149.00                            | \$ 7,296.05 | \$ 7,185.56 | \$ 7,819.56 | \$ 22,301.17          | \$ 112,847.83                                                                        | 17%                     | 83%                        |                                                                                                                                                                                      |
| Total Allocated Budget for FY26-27                                                                         | 157,449.00                               |             |             |             |                       |                                                                                      |                         |                            |                                                                                                                                                                                      |
| Allocated Budget Amount SPENT                                                                              |                                          | \$ 7,954.07 | \$ 7,954.07 | \$ 8,588.07 | \$ 24,496.21          |                                                                                      |                         |                            |                                                                                                                                                                                      |
| Allocated Budget Amount UNSPENT                                                                            |                                          |             |             |             |                       | \$ 132,952.79                                                                        |                         |                            |                                                                                                                                                                                      |
| SUMMARY OF CASH AND INVESTMENTS                                                                            |                                          |             |             |             |                       |                                                                                      |                         |                            |                                                                                                                                                                                      |
| July 1 - Total Cash Carryover including<br>Investments                                                     |                                          |             |             |             |                       |                                                                                      | \$ 515,804.65           |                            |                                                                                                                                                                                      |
| Projected Unrestricted Revenues at the<br>yearend                                                          |                                          |             |             |             | \$ 14,545.01          | <---- Cash of \$171,994.01 in GL 1113 at 07-01-26 less the<br>FY 26-27 budget amount |                         |                            |                                                                                                                                                                                      |
| Unspent Budget for FY26-27 at the month<br>end                                                             |                                          |             |             |             | \$ 132,952.79         |                                                                                      |                         |                            |                                                                                                                                                                                      |
| Subtotal (cash in GL 1113 at the month<br>end to be used for operating funds)                              |                                          |             |             |             |                       |                                                                                      | \$ 147,497.80           |                            | Cash will be transferred from<br>other streams if necessary.<br>Includes \$223,698.29 from<br>Lumbee Bank CD+interest;<br>and \$250 from Lumbee Bank<br>account, both on 07-17-2025. |
| Investments at month end (Includes<br>money market account and certificates of<br>deposits, if applicable) | \$ 223,645.37                            | \$ -        |             |             |                       |                                                                                      | \$ 223,645.37           |                            |                                                                                                                                                                                      |
| CURRENT TOTAL OF CASH AND<br>INVESTMENTS AT THE MONTH END                                                  |                                          |             |             |             |                       |                                                                                      | \$ 371,143.17           |                            |                                                                                                                                                                                      |

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

**1**

| CASH DONATIONS                                      |          | August              | September           | Y-T-D               |
|-----------------------------------------------------|----------|---------------------|---------------------|---------------------|
| <b>Cash Donations - In-House</b>                    |          |                     |                     |                     |
| Board Donations                                     | 501-4410 | \$ -                | \$ 252.53           | \$ 302.53           |
| Other Donations                                     | 501-4410 | \$ 285.00           | \$ 1,665.00         | \$ 2,285.00         |
| Donations in Memory of Dolly Parton                 | 501-4410 |                     | \$ 1,297.73         | \$ 1,297.73         |
| CCF Jerry/Helen Leggett Endowment                   | 501-4410 |                     |                     | \$ 1,727.01         |
| Donations - Barlow Research Survey                  | 501-4410 |                     |                     | \$ 50.00            |
| Donations - SECC Donation                           | 501-4410 |                     | \$ 0.37             | \$ 0.37             |
| Donations - Vending Machine Proceeds                | 515-4410 | \$ 88.87            | \$ 91.02            | \$ 231.56           |
| Donations - Giving Tuesday CCF                      | 546-4420 |                     |                     | \$ -                |
| Program Income - Rent from Resource Center I        | 801-4824 | \$ 3,659.52         | \$ 4,295.64         | \$ 12,522.33        |
| Program Income - Little Land Vendor Booth Rental    | 801-4834 |                     |                     | \$ -                |
| Program Income - CCR&R Workshop Fees                | 801-4823 | \$ 985.00           | \$ 1,140.00         | \$ 3,135.00         |
| Program Income - CCR&R Resource Library Fees        | 801-4823 | \$ 75.00            | \$ 51.00            | \$ 196.00           |
| Program Income - Cash Back Capital One              | 805-4829 |                     |                     | \$ -                |
| Program Income - Rent from Resource Center II       | 812-4761 | \$ 4,750.00         | \$ 4,750.00         | \$ 14,250.00        |
| Net Proceeds - Fundraiser Grilled Cheese Festival   | 820-4611 |                     |                     | \$ -                |
| Miscellaneous                                       | 501-4410 |                     |                     | \$ -                |
| <b>Total Cash Donations - In-House</b>              |          | <b>\$ 9,843.39</b>  | <b>\$ 13,543.29</b> | <b>\$ 35,997.53</b> |
| <b>TOTAL CASH DONATIONS</b>                         |          | <b>\$ 9,843.39</b>  | <b>\$ 13,543.29</b> | <b>\$ 35,997.53</b> |
| Cumberland County Grant                             | 402-4302 |                     |                     | \$ -                |
| City of Fayetteville Federal ARPA Grant             | 333-4223 | \$ 5,939.24         | \$ 9,758.43         | \$ 15,697.67        |
| Child Care Aware Funds                              | 339-4214 |                     | \$ 10,000.00        | \$ 10,000.00        |
| <b>TOTAL GRANTS</b>                                 |          | <b>\$ 5,939.24</b>  | <b>\$ 19,758.43</b> | <b>\$ 25,697.67</b> |
| <b>IN-KIND DONATIONS</b>                            |          |                     |                     |                     |
| <b>In-Kind Donations - In-House</b>                 |          |                     |                     |                     |
| In-Kind Donations - Grilled Cheese Festival         |          |                     |                     | \$ -                |
| In-Kind Donations - Volunteer Time                  |          | \$ 1,887.39         | \$ 1,579.42         | \$ 4,572.45         |
| Google Ads Grant                                    |          | \$ 7,529.01         | \$ 7,867.32         | \$ 20,471.74        |
| Discounts on Materials - Kaplan                     |          |                     |                     | \$ -                |
| Vendor donations of books: Barnes & Noble           |          |                     |                     | \$ -                |
| <b>Total In-Kind Donations - In-House</b>           |          | <b>\$ 9,416.40</b>  | <b>\$ 9,446.74</b>  | <b>\$ 25,044.19</b> |
| <b>In-Kind Donations - Direct Service Providers</b> |          |                     |                     |                     |
| Quarterly Donations                                 |          |                     |                     | \$ -                |
| <b>TOTAL IN-KIND DONATIONS</b>                      |          | <b>\$ 9,416.40</b>  | <b>\$ 9,446.74</b>  | <b>\$ 25,044.19</b> |
| <b>GRAND TOTAL</b>                                  |          | <b>\$ 25,199.03</b> | <b>\$ 42,748.46</b> | <b>\$ 86,739.39</b> |

4.9%

**2**

2.0%

**3**

6.9%

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

**\$ (1,162,139.54)**  
TARGET REMAINING

**4**

**President's Report**  
**Executive Committee (Acting on Behalf of Board)**  
**Hybrid Meeting - Charles Morris Conference Room**  
Thursday, September 24, 2026

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

**1. NCPC**

- This month's special stories focus: **2026 Kindness Awards Recipients**.
- September is Smart Start Month.
- NCPC is hosting **Coffee for Dolly Day** as part of their **September 25 Give Like Dolly Day Campaign**.
- Legislative information from Marta Hester at NCPC is attached.

**2. DCDEE**

- New market rates were posted September 9, 2026 and are effective October 1, 2026. FAQs attached. The link to the Market Rate Table is in the FAQ document.
- **Child Care Resource and Referral Services for the South-Central Region**
  - Contracting is still in process.
  - Julanda Jett and the Programs Team have started visits with staff in the counties in our territories.
- **NC Pre-K**
  - Most providers are in contract and August reimbursement is being processed.
  - **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](mailto:adavis@ccpfc.org)) with any questions.
  - The Site Selection Committee has convened and is making visits to programs. Recommendations for new sites will be reviewed at the October NC Pre-K Planning Committee. for the next 3-year cycle.

**3. State and Federal Level** – Many lawmakers in Washington and Raleigh are campaigning due to the impending November elections.

- Congress is expected to remain out of session until mid-November after midterm elections.
- **Supporting Early-Childhood Educators' Deductions (SEED) Act** extending tax credit to early childhood providers passes Congress. Announcement attached.
- Notice of Proposed Rulemaking (NPRM) for Head Start. The NPRM is open for public comment for 60 days and the comment period ends on October 6, 2026. More information about the proposed rule can be found [here](#).
- For additional updates, refer to the NC Center for Nonprofits' **September 18 Public Policy update**.

**4. Local Level**

- United Way has coordinated a **9/25** event celebrating Dolly Parton and her legacy. The theme is "Let's Paint Cumberland County Pink & Blue!" Similar events are being hosted across NC and nationwide.
- The City of Fayetteville is launching Stronger Partners Initiative. This initiative was created to bring established nonprofit leaders together to think intentionally about where their organizations are going, learn from community experts and one another, and build relationships that can help move their vision forward. More information and opportunities to come.

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

- PFC requested adjustments to the remaining funding from the City of Fayetteville's Revenue Replacement Grant in order to fully expend the funds (**Family Connects and Workforce Development Program**). The

City approved the requested adjustment. The City has requested that all funding be expended by October 31, 2026.

#### C. Building Sustainability and Organizational Sustainability & Succession Planning

- The **Building Sustainability Work Group met on September 21** to continue reviewing options. The group will not meet again until further discussions are had with DHHS.
- **Organizational Sustainability & Succession Planning:** The RFP for firms with experience providing nonprofit legal consultation and merger facilitation services is being released October 1 with a deadline for proposals of October 16.

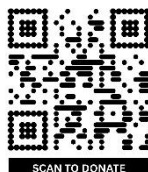
#### D. Staff Updates

- Congratulations to **Johanna Betancourt** who was selected as **our new Early Literacy & Play Coordinator**. Johanna joined the Partnership in April 2026 as an Early Care & Education Coach. Her expertise and creativity make her a great fit to lead library and Kaleidoscope Play & Learn operations.
- Currently Hiring for 3 full-time positions: IT Technician, Early Care & Education Coach, and NC Pre-K Data & Eligibility Specialist. For more information about these positions and to apply, visit our careers page at [ccpfc.org/hr/careers](https://ccpfc.org/hr/careers).

#### E. Events/Recognitions

- **Chuy's Friends and Family Days will be September 26-27.** We have been chosen as the proceeds recipient for the launch of their restaurant which is at the site of the former Bahama Breeze location. The event is by invitation. Meals are complimentary along with non-alcoholic beverages. Proceeds coming to the Partnership will be from each Margarita sold.
- **Boo-Levard Office Trick or Treat October 29 from 5:00 pm – 7:00 pm.** Hotdog plate sale 11:30 am – 1:30 pm and 5:00 pm – 7:00 pm. Things you can do: Donate bags of candy or prepackaged snacks, purchase a plate for lunch, and/or join us with the families. We 175 children registered to come!
- **Professional Development Day at Methodist University on October 10th** (\$15 per person). The keynote speaker will be **Dr. Nefertiti Poyner** (*Joy Belongs Where You Are: Reset for Purpose, Energy, and Alignment*). Breakout Sessions (Choose from three trainings): *Inclusion Essentials: Modifying Classrooms for Children with Special Needs; Use your Words: How our Words Impact Children; Strengthening Team Collaboration* (Directors only)
- Students in the **Parents for Higher Education (PFHE) at FTCC will host a book drive** on campus during National Book Month in October to collect new and gently used children's books for PFC. Dates for the book drive are **October 1-31. To donate a book to the cause, you use the QR code below.**
- **Grilled Cheese Festival – Save the date for Saturday, November 7, 2026.** Contact [dmalvesti@ccpfc.org](mailto:dmalvesti@ccpfc.org). Presale tickets are on sale at <https://ccpfc.org/cheesy/>. Presale tickets will end October 30<sup>th</sup>. Only day of the event ticket option is four tokens for \$25. \* All five food trucks have been secured and we would appreciate board support in ticket sales, purchasing tickets, invite a friend, purchasing a table, connecting us to a table sponsor, and sharing event and ticket links with your networks.
- **Giving Tuesday – Giving Tuesday Campaign will open for donations, November 23, 2026 at 9:00 am and will close at 11:59 pm on December 1, 2026.**
- **Barnes & Noble Book Drive** – We are the named recipient. Dates have not been finalized.
- **Kindness Awards are underway all September 21 – 25** with one recipient being honored the First Sunday in October at Festival Park due to scheduling needs. Follow our social media posts of each presentation. We will also celebrate the recipients at Executive Committee today or at the October Board Meeting.
- **Little Land 2027 – Save the date for Saturday, March 13, 2027, 10:00 am-2:00 pm, Crown Expo Center.**

Children's Book Drive



2026

# KINDNESS AWARDS

*Celebrating Their Impact*

## HONOREES

Saneequa Barlow

Nekya Brown

Felisha Williams-Brown

Wendy McAdams-Flores

Carl Pringle

Tashonda McCormick

Sonia Roldan-Jackson

Christopher Baumann

The Kinsey House



2026  
**KINDNESS AWARDS**  
*Celebrating Your Impact*

## Sonia Roldan-Jackson

Nominated by: Major Lori Holloway, Fayetteville Police

In October 2025, Civilian Investigative Assistant Sonia Roldan-Jackson recognized a need that can easily go unnoticed: children in the community needed warm coats for the approaching winter. Through her daily interactions with children, both personally and professionally, she saw the challenges many families face and chose to respond with compassion and purpose.

Sonia organized a community children's coat drive that quickly grew into a tremendous success. Her passion inspired friends, colleagues, community members, and local partners to join the effort, resulting in the donation of more than 300 coats for children in need. Because of her leadership, hundreds of young people entered the winter months with warmth, comfort, and a tangible reminder that their community cared for them.

The significance of Sonia's kindness reaches beyond the coats themselves. She identified a specific need, invited others into the solution, and transformed concern into collective action. In doing so, she helped families meet an essential need while also strengthening a spirit of generosity throughout the community.

Sonia's selfless character is evident in every aspect of her work and service. She consistently advocates for victims and works to improve the lives of those she serves. Her ability to notice people who might otherwise be overlooked, mobilize support, and act with empathy reflects the true spirit of kindness and makes Fayetteville a more caring place for children and families.

*In recognition of the kindness you have shown  
and the difference you continue to make in our community.*

2026  
**KINDNESS AWARDS**  
*Celebrating Your Impact*

## Christopher Baumann

Nominated by: Sgt. Malachy Quillen, Fayetteville Police Department

Detective Christopher Baumann embodies the spirit of kindness by going above and beyond in service to the community, especially its youngest and most vulnerable members. For several years, he has served as the Fayetteville Police Department's beloved mascot, "Buster," dedicating countless hours of his personal time to community events, school programs, and outreach activities.

Through this role, Detective Baumann creates positive and meaningful interactions with children and families. His ability to connect with young people helps build trust, comfort, and stronger relationships between law enforcement and the community. Each interaction offers children an experience of safety, encouragement, and connection that can shape how they view the people who serve their community.

His compassion is equally evident in the difficult aspects of his work. Throughout his career, he has investigated numerous domestic violence cases and circumstances that can deeply affect children. In these moments, he takes extra time to ensure that young victims are not overlooked and that they receive reassurance, attention, and protection.

Detective Baumann's impact comes from his willingness to care in both visible and quiet ways. Whether he is bringing joy as Buster or helping a child through a frightening experience, he gives his time and attention with genuine compassion. His actions demonstrate that kindness can build trust, restore a sense of safety, and make a lasting difference for families throughout the community.

*In recognition of the kindness you have shown  
and the difference you continue to make in our community.*



2026  
**KINDNESS AWARDS**  
*Celebrating Your Impact*

**Spring Lake Family Support  
Services Center at  
★  
The Kinsey House**

Some acts of kindness create ripples that transform an entire community. The story of The Kinsey House is one such example.

What began as a chance meeting between Richard Alan Kinsey and Debora Hudson in 2015 grew into a shared vision rooted in faith, compassion, and a deep love for the Spring Lake community. Their friendship helped inspire the creation of Spring Lake Family Support Services in 2019. In 2020, Alan donated his family home to the organization because he trusted Debora Hudson's vision, asking only that it be named The Kinsey House in honor of his mother, Nell, whose love for the community continues to inspire its work.

The Partnership for Children had the pleasure of connecting with The Kinsey House in May 2026 through its Butterfly Kisses, Baby Wishes community baby shower. What impressed us most was not simply the event itself, but the extraordinary heart behind it.

In a community where many families face significant challenges, The Kinsey House demonstrates what meaningful outreach looks like: meeting families where they are, recognizing their dignity, building relationships, and bringing people together to provide tangible support. Their commitment reminds us that kindness is more than a single generous act. It is a sustained investment in people, grounded in the belief that every family deserves to feel valued, supported, and connected.

The Partnership for Children is delighted to present the Kindness Award to Spring Lake Family Support Services Center – The Kinsey House, honoring its compassionate leadership, unwavering community commitment, and the lasting legacy of kindness it continues to build.

*In recognition of the kindness you have shown  
and the difference you continue to make in our community.*



2026  
**KINDNESS AWARDS**  
*Celebrating Your Impact*

**Saneequa Barlow**

★  
Nominated By: Dominique Womack

Saneequa Barlow, founder of The Jr. Artist Program, demonstrates kindness by creating a place where young girls can feel seen, supported, and encouraged to become confident leaders. Her nonprofit empowers girls of all ethnicities through community engagement, leadership development, and fellowship. For the past six years, she has led a summer camp serving more than 20 girls across Cumberland and Hoke Counties, offering education in life skills, mental health awareness, body positivity, self-defense, and other areas that strengthen the whole child.

What makes Saneequa's service especially meaningful is the care behind it. She has built a safe, nurturing environment where girls can ask questions, discover their strengths, develop resilience, and form positive relationships. Her work reminds each participant that she matters and that her voice, future, and well-being are worth investing in.

Saneequa has often funded this work herself, reflecting a deep personal commitment to the young people she serves. Now officially recognized as a 501(c)(3), The Jr. Artist Program is positioned to pursue grant support, expand its reach, and deepen its impact. Her compassion has already created opportunities for girls to grow, and her continued leadership will help even more young people feel empowered, prepared, and connected.

*In recognition of the kindness you have shown  
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in our community.*

2026

## KINDNESS AWARDS

*Celebrating Your Impact*

### Tashonda McCormick



Nominated By: Elaine Johnson

Tashonda McCormick is a beacon of hope whose kindness is expressed through education, literacy, mentorship, and faithful community service. As a dedicated special education teacher, she is deeply committed to supporting her students and families throughout the area. Over the past four years, she has actively participated in children's reading programs and has earned multiple awards for exceptional community partnerships that promote literacy.

As a children's book author, Tashonda generously provides free books to families, helping parents and children create meaningful moments together through reading. Her efforts do more than place books into children's hands. They encourage curiosity, strengthen family bonds, and help young readers see learning as something joyful and accessible.

Tashonda also serves her church as a mentor in its special needs' ministry, offering guidance, encouragement, and support to individuals and families. She regularly hosts educational events across the community, including Shon's Stories reading sessions and pop-up literacy events. Through these opportunities, she creates welcoming spaces where children can build confidence, and families can connect with learning resources.

An active member of the local North Carolina Association of Educators and a proud graduate of Fayetteville State University, Tashonda leads by example. Her willingness to help, share advice, and create opportunities for others makes her an inspiring role model. Her kindness leaves a lasting impact because it equips children and families with encouragement, knowledge, and a stronger belief in what is possible.

*In recognition of the kindness you have shown  
and the difference you continue to make  
in our community.*

2026

## KINDNESS AWARDS

*Celebrating Your Impact*

### Wendy McAdams-Flores



Nominated By: Gloria Young & Ebony Pulley

Wendy McAdams-Flores consistently turns kindness into action. She adopted Montclair Park in honor of her brother, Detective Brian McAdams, carrying his legacy forward by bringing family, friends, and local youth together to clean the park. Through this effort, she not only improves a shared community space but also teaches young people that caring for their community is a meaningful way to honor others and create lasting change.

Her generosity reaches children, families, schools, and neighbors experiencing hardship. Each year, Wendy helps distribute backpacks and school supplies, and through her LLC, Brian's Love, she adopted Sunnyside Elementary School and partnered with Delta Sigma Theta to support students and staff. She also regularly feeds individuals experiencing homelessness near the Headquarters Library and remains active in the Fayetteville Alumni Chapter. Her kindness is consistent, practical, and offered with a heartfelt smile.

Wendy's long-term impact is equally remarkable. Before moving to North Carolina in 2011, she was a founding member of Spark Academy Elementary School, part of the KIPP program, in Newark, New Jersey. She began supporting kindergarten students and remained connected to many of them from 2009 through 2026, motivating, mentoring, and nurturing them as they pursued their goals. Many of those students graduated from college this year, demonstrating the lasting power of steady encouragement and belief in a child's potential.

In May 2026, Wendy received the "Be the Change" award for her dedication to Spark Academy. Her continued impact also led to an Honorary Doctorate Degree from OWNit. These recognitions reflect what her community has experienced firsthand: Wendy's kindness is not a single gesture, but a lifelong commitment to showing up, lifting others, and helping people thrive.

*In recognition of the kindness you have shown  
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2026  
**KINDNESS AWARDS**  
*Celebrating Your Impact*

**Nekya Brown**

Nominated By: LeTyssa Stokes

Nekya Brown is a warm and compassionate leader whose kindness is rooted in a genuine heart for children and a willingness to serve wherever she is needed. At Evans Metropolitan AME Zion Church, she faithfully volunteers her creative talents by designing flyers and promotional materials that strengthen church events and outreach. As Youth Director, she invests her time in guiding young people and volunteered to teach during Vacation Bible School.

Nekya's impact extends beyond the tasks she completes. Through her consistent presence, encouragement, and example, she helps young people feel welcomed, valued, and supported. Her service creates opportunities for children and families to connect, participate, and grow within a caring community.

As a committed mental health advocate and an active member of both the NCNW and the NAACP, Nekya continues to use her voice and energy in service to others. She is known for stepping forward to help and for treating people with compassion. Her everyday acts of kindness build trust, strengthen community connections, and make a meaningful difference in the lives of those around her.

*In recognition of the kindness you have shown  
and the difference you continue to make in our community.*



2026  
**KINDNESS AWARDS**  
*Celebrating Your Impact*

**Felisha Williams-Brown**

Nominated By: LeTyssa Stokes

Felisha Williams-Brown embodies kindness through a life devoted to serving others. Selfless, compassionate, and driven by purpose, she does more than recognize the needs around her. She responds with her time, leadership, and a genuine desire to ensure that others feel supported, encouraged, and valued.

As Chair of the Connectional Lay Council of the AME Zion Church, Fayetteville District, at Evans Metropolitan AME Zion Church, Felisha leads with both her heart and her hands. Through initiatives such as the Back-to-School event, she brings local organizations together to provide students and families with backpacks filled with school supplies, valuable community resources, and access to a health fair. Her leadership transforms generosity into meaningful action, helping children begin the school year feeling prepared, confident, and cared for.

Felisha's kindness also shines through her work in Medicaid at Cumberland County DSS, where she makes a meaningful difference in the lives of the families she serves. Her dedication to the community extends even further through her active involvement with the NAACP and the NCNW.

Across every role, Felisha leads with a heart of gold, unwavering determination, and a deep commitment to helping others access support, encouragement, and opportunity. Her kindness strengthens the community, uplifts families, and inspires others to serve with the same compassion and purpose.

*In recognition of the kindness you have shown  
and the difference you continue to make in our community.*

2026

# KINDNESS AWARDS

*Celebrating Your Impact*

## Carl Pringle



Nominated By: Dominique Womack

Carl Pringle is lovingly known throughout the community as "Uncle Carl," a name that reflects the dependable care and protection he offers to children and families. Whether he is hosting monthly community feedings or volunteering in elementary schools, he shows up with children's safety, well-being, and confidence at the forefront. He has invested years of heart and hard work in making sure young people feel protected, nourished, and reminded that they have someone they can depend on.

As a dedicated supporter and volunteer with the Angel Program at Ponderosa Elementary School, Uncle Carl continued serving even after his grandchildren moved to different schools. His decision to stay involved speaks to the depth of his kindness. He was not serving only because of a personal connection; he remained because he wanted every child to know they were not alone and should not have to face bullying without support.

Through his nonprofit, Uncle Carl's Safe Space, he raises funds each year to send a group of children to summer camp for a full week. The organization also assists people facing difficult times by providing food, clothing, and essential resources. His "Lunch on Us" initiative, held on the first Sunday at Festival Park, offers a meal to anyone who needs one. His mission is simple and inclusive: feed people and help ensure that no one in the community goes hungry.

Uncle Carl's impact comes from the dignity, consistency, and compassion he brings to every act of service. By creating safe spaces, meeting immediate needs, and standing beside children and families, he strengthens the community, one relationship at a time.

*In recognition of the kindness you have shown  
and the difference you continue to make  
in our community.*

**From:** Marta Hester <[mhester@smartstart.org](mailto:mhester@smartstart.org)>

**Sent:** Friday, September 11, 2026 1:38 PM

**Subject:** Smart Start Network Update for Week of September 7 - 11, 2026

Good afternoon,

Smart Start Network Public Policy Meeting on Friday, October 2, 2026, to afford an opportunity to provide feedback that will help inform various items and sections in the upcoming 2028-2030 CCDF Plan. As noted in the attached infographic on *Child Care and Development Fund Plan Development PHASES AND STAGES*, one of the first steps in CCDF Plan development involves reflecting on the current plan by becoming familiar with its content. This step will help in identifying both strengths and areas that may benefit from further development. To prepare, please begin reviewing the [current CCDF plan](#) and consider any items, sections or topics in which you would like to provide feedback. Your insights in these areas are invaluable, and your participation will help guide this work. There will also be a subsidy services consultant at the October 2, 2026, meeting to help respond to any subsidy services-related questions within the plan.

**Friday, October 2, 2026, 10:00am to 11:00am**

Preparation on 2028-2030 CCDF Plan to include guidance on how to submit comments

Presenters:

Laura Hewitt, CCDF Plan Coordinator, NC DCDEE

Andrew Moser, Lead Policy, NC DCDEE

**STATE UPDATE**

**New NC Child Care Market Rates**

NC Division of Child Development and Early Education posted the new market rates on Tuesday, September 9, 2026. The webpage includes changes to the Subsidized Child Care Assistance Program Market Rates effective October 1, 2026.

- [Market Rates - Market Rates](#)

**Midterm Elections**

NC County Boards of Elections began sending absentee ballots last Friday, September 4, 2026, making North Carolina the first state in the country to begin voting in the 2026 midterm election. The 2026 ballot includes one U.S. Senate seat, all 14 of North Carolina's U.S. House seats, all 170 seats in the N.C. General Assembly, one N.C. Supreme Court seat, three N.C. Court of Appeals seats, statewide referenda, and numerous local races. See your sample ballot [here](#).

North Carolina voters will be asked to show a [photo ID](#) when voting in person. Voters casting an absentee ballot by mail must include a photocopy of an acceptable ID or complete an ID Exception Form.

**2026 NCGA Candidate Information**

- [House: Unofficial General Election Candidates for 2027](#)
  - [Senate: Unofficial General Election Candidates for 2027](#)
  - General Election: November 3, 2026
- Go to [www.ncsbe.gov](http://www.ncsbe.gov) for additional information.

**Blue Ribbon Commission on Public Education**

[Blue Ribbon Commission on Public Education](#) met on Monday, August 31, 2026. While the Commission is not focused on early care and education per se, many have expressed interest. The commission's first charge calls for stronger early literacy instruction and a deeper teacher pipeline to include a literacy coach in every low-

performing elementary school and streamlined teacher licensure. If interested, please see agenda items from August 31<sup>st</sup> meeting below.

- Date: Monday, August 31 at 10 a.m.
- Location: [Friday Institute for Educational Innovation](#)
  - [CHARGE 1: Teacher Training and Student Advancement](#)
  - [Education Briefs](#)
  - [Agenda](#)
  - [Members](#)
  - [YouTube Video Link](#)

## **FEDERAL UPDATE**

### **Congressional Update**

Congress is expected to leave Washington after September 17, 2026, and remain out of session until mid-November after the upcoming midterm elections.

### **Stay-at-Home Parent Child Care Subsidy Proposal**

The Trump administration is drafting a proposal that could reshape federal child care policy by allowing married couples to receive funding from the Child Care and Development Fund (CCDF) for taking care of their own children at home if they meet certain income requirements. The proposal would create a new category of care within CCDF referred to as "parent-based childcare." Media outlets are sharing that the proposal may include an estimated \$9,000 per child annually to reflect the average value of assistance provided through CCDF. Families would need to meet several requirements as outlined below:

- Be a married couple.
- Have one spouse working at least 35 hours per week.
- Have the other spouse stay home to care for the child.
- Meet state income eligibility requirements.

The Trump Administration's draft proposal excludes unmarried couples with a stay-at-home parent and single parents who do not work.

- [Why the Trump Admin's Stay-at-Home Parent \\$9,000 Tax Credit is Dividing Republicans - Newsweek](#)
- [Trump proposal would pay stay-at-home parents through child care program](#)
- [White House looks to implement plan that pays parents to stay home](#)

### **Head Start Funding to Improve Head Start Nutrition, Facilities and Services**

On September 8, 2026, the U.S. Department of Health and Human Services (HHS), Administration for Children and Families (ACF), announced over \$225 million in Head Start supplemental awards to strengthen nutrition services, improve facilities, and help programs address critical one-time needs to better serve children and families across the nation. For a listing of the NC Head Start Programs receiving a portion of 2026 Supplemental Funds for Head Start Nutrition Programming, go to [2026 Supplemental Funds for Head Start Nutrition Programming | HeadStart.gov](#).

- [HHS Awards Over \\$225 Million to Improve Head Start Nutrition, Facilities and Services | HHS.gov](#)

## **RESOURCES**

### **NC Early Childhood Foundation (NCECF) Report**

According to a [press release published by the North Carolina Early Childhood Foundation \(NCECF\)](#), there is a disconnect between when parents are expected to work and when childcare is available. The [full report](#) examines several interconnected challenges facing North Carolina:

- Access to affordable childcare
  - Workforce participation
  - Employee recruitment and retention
  - Economic stability for working families
- [New report examines if childcare meets working parents' needs - EdNC](#) [New report examines if childcare meets working parents' needs - EdNC](#)

### **National Institute for Early Education Research (NIEER)**

NIEER's research reveals that parents reading to preschool-age children was 85% pre-pandemic and declined to below 75% during and after the pandemic.

- [Parent-Child Shared Book Reading With Preschoolers During and After the COVID-19 Pandemic | National Institute for Early Education Research](#)

Congratulations to the state of Illinois for recently establishing a new Department of Early Childhood to make it easier for families to find the services they need under one agency.

Finally, look for a meeting link later today to be disseminated to the upcoming Smart Start Network Public Policy Meetings, with regularly scheduled meetings resuming shortly thereafter.

Thank you,

Marta



**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



## Implementation of 2026 Market Rates FAQ

This FAQ is an attachment to Change Notice Letter #26-05. Please refer to the Change Notice Letter for full policy and procedures.

### 1. When are the new Market Rates effective?

**Response:** The new Market Rates are effective October 01, 2026.

### 2. What is the Statewide Floor rate?

**Response:** The statewide floor rate is a benchmark—based on provider-reported data—used to set fair, market-aligned subsidy rates that support equitable access to care for families using Subsidy Child Care. The statewide floor rate was part of a critical investment that helped raise the rural child care reimbursement rates to a state average to help keep child care open and available in those communities.

### 3. What does the color coding mean on the Market rate Charts?

**Response:** The 2021 Statewide Floor Rates are highlighted in ORANGE, the 2023 Market Rates are highlighted in GREEN, and the current Market Rates – Hold Harmless Rates are in WHITE

### 4. What does Hold Harmless mean?

**Response:** Hold Harmless means that if a provider's Current Market Rate is higher than the recommended rates from the 2021 statewide floor or the 2023 county market rate, DCDEE will not lower the provider's rate. The provider is 'held harmless' from any rate decrease.

### 5. What is the 75th Percentile?

**Response:** The term "75th percentile" is used to describe the subsidy reimbursement level that enables a parent to afford 75 percent of the privately purchased care of a certain type in an area. To determine the 75th percentile, the private pay rates for all children served within a category of care are ranked by child from lowest to highest. Counting from the bottom (lowest rate), rates are counted three-quarters of the way up to identify the rate that represents the 75th percentile. Increasing reimbursement rates to the 75th percentile of the 2023 Market Rate Study is critically important to be compliant with the CCDF Federal rules.

### 6. How will a provider know the market rate being paid to them?

**Response:** Providers can review the Market Rate table on the Division's website at <https://ncchildcare.ncdhhs.gov/Home/DCDEE-Sections/Subsidy-Services/Market-Rates> to identify the rates for the county where their facility is located.

#### Examples (non-specified county)

| 5 Star Child Care Center - Infants                      |                   | 5 Star Family Child Care Home - Infants                               |                  |
|---------------------------------------------------------|-------------------|-----------------------------------------------------------------------|------------------|
| <b>2023 Market Rate</b>                                 | <b>\$ 1622.00</b> | <i>2023 Market Rate</i>                                               | <i>\$ 758.00</i> |
| 2021 Statewide Floor rate                               | \$ 1400.00        | <b>2021 Statewide Floor rate</b>                                      | <b>\$ 884.00</b> |
| Child Care Center is reimbursed at the 2023 Market Rate |                   | Family Child Care Home is reimbursed at the 2021 Statewide Floor Rate |                  |

If you have additional questions about the information in this FAQ, please contact DCDEE or your Local Purchasing Agency / Local Department of Social Services.

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

LOCATION: 1915 Health Services Way • Raleigh, NC 27607  
MAILING ADDRESS: 2201 Mail Service Center • Raleigh, NC 27699-2200  
www.ncdhhs.gov • TEL: 919-814-6300 • Fax: 984-236-8222

AN EQUAL OPPORTUNITY / AFFIRMATIVE ACTION EMPLOYER

## Bill Extending Educator Tax Deduction to Early Childhood Educators for the First Time

The bipartisan Supporting Early-Childhood Educators' Deductions (SEED) Act is set to become law, marking a key bipartisan victory for early childhood educators and an important step forward for federal child care policy.

The SEED Act will, for the first time, allow early childhood educators to claim the same federal tax deduction for out-of-pocket classroom expenses currently available to K-12 teachers. The legislation was led by Senators Susan Collins (R-ME) and Michael Bennet (D-CO), and Representatives Brian Fitzpatrick (R-PA), Jimmy Panetta (D-CA), David Valadao (R-CA) and Maggie Goodlander (D-NH).

**Update:** The President signed the bill into law on September 18th.

### The following is a statement from First Five Years Fund (FFYF) Executive Director Sarah Rittling:

"The SEED Act becoming law is a bipartisan recognition of the early educators who make child care possible for millions of families and help power our economy every day. This is also an example of what Congress can accomplish when lawmakers work together. At a time when families, educators, and providers continue to face enormous challenges, this progress shows that bipartisan action on child care is both possible and achievable.

"Early educators play an essential role in giving young children a strong start and building the foundation for their future success. But for too long, they have been left out of a tax benefit available to their K-12 peers, even as they spend their own hard-earned money on books, supplies, and materials for the children in their classrooms.

"We are deeply grateful to Senators Collins and Bennet, and Representatives Fitzpatrick, Panetta, Valadao and Goodlander, and the bipartisan lawmakers in both chambers who championed the SEED Act and helped get it across the finish line. We look forward to building on this momentum and continuing to advance bipartisan solutions that strengthen child care for families, educators, and communities across the country."