NC Pre-K Program Cash & In-Kind Contribution Requirement

FY 2026/2027

Presented by

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Annual Requirement

Per Your Contract with
"The Partnership for Children of Cumberland County"

- **Section 4.m** says…….

Document accessing resources other than NC Pre-K funds as required by the NC Pre-Kindergarten Program using the Quarterly Cash & In-Kind Reporting Form, at least quarterly, on the due dates specified by the Lead Agency

- **Section 4.e** says……

Submit to the Lead Agency by the 3rd calendar day of December a cumulative report through November 30 of all sources of financial support for the Provider's Pre-kindergarten Program. The report must identify each source of financial support by type and the total dollar amount of the funding received from each type through November 30

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Reporting Cash & In-Kind Contributions

- Quarterly Contributions Reports are due no later than the 5th of the month immediately following the end of a quarter*
- Blank Quarterly Contributions Report Form can be accessed through the Partnership for Children of Cumberland County website.
- https://ccpfc.org/child-care-professionals/nc-pre-k2/Quarterly

*If the 5th of the month falls on a weekend or holiday, the report must be submitted no later than close of business on the last working day prior to the 5th.

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Types of Contributions

- Cash Donations
  - Must be **used** for the NC Pre-K funded activity in the Quarter in which it is reported.
- In-Kind Goods
  - Purchase of items for use in the activity
  - Purchase of, Free or Discounted Office/Classroom Space
  - Payment of utilities/phone/facilities costs
  - Staff Support
- In-Kind Services
  - Services of a professional such as a lawyer or accountant
  - Services of a volunteer such as a firefighter demonstration, etc
  - Teacher salaries
  - Cook salaries
- Non-Professional Volunteer Services (Contribution credit of $34.70 per hour)
  - Parents and other volunteers assisting with classroom activities
  - Clerical/Administrative assistance (filing, shredding, etc.)
  - Light Janitorial assistance (sweeping, dusting bookshelves, etc.)

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Supporting Documentation

Each contribution reported must have documentation to support the contribution.

Attach all documentation in the same order as listed on the report.

- Floor Plan showing Square Footage and % calculation (1st Quarter Only)
- Student % Calculation – Use the number of students you have at the time of completing the report for the calculation. ***MUST BE SUBMITTED QUARTERLY***
- Copies of Checks and/or Deposit Slips for Cash Donations and Program Income
- Copies of Receipts or Invoices for supplies/materials
- Copies of Utility/Facilities bills/statements/invoices
- Calculations for Classroom Space must be clearly shown on Floor Plan
- Proof of Payroll for relevant Staff Support only
- Letter documenting donation or Invoice reflecting donation or discount for Professional Services
- Signed documents for Professional and Non-Professional Volunteer Services (Sign-in sheets, etc.)

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Report Submission and Deadlines

- In original form with signatures (The report and supporting documentation can be mailed, dropped off in Drop Box in front of the building or can be sent as a PDF document electronically with electronic signatures to: mthames@ccpfc.org
- **All supporting documentation attached to report in the same order as listed on the report**
- Due to PFC Office NLT 5:00 pm on the due date of the month immediately following the end of the quarter being reported (Oct, Dec , Apr, & Jun)

- QUARTER I consists of months (Aug-September) due October 5th
- QUARTER II consists of months (October-November ONLY) due December 5th
- QUARTER III consists of months (December-March) due April 5th
- QUARTER IV consists of months (April-May) due June 5th

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Hints & Tips

- Were materials purchased for the NC Pre-K classroom with funds other then NC Pre-K Funds?
  - Yes = ALLOWABLE
- Were teacher salaries paid for with NC Pre-K funds?
  - Yes = **NOT** ALLOWABLE
- Am I using my percentage for the method of calculation for utility costs?
  - Yes
- Have I thought about all of the allowable cash & in-kind contributions? (volunteers, transportation, food, supplies, materials & facility costs)

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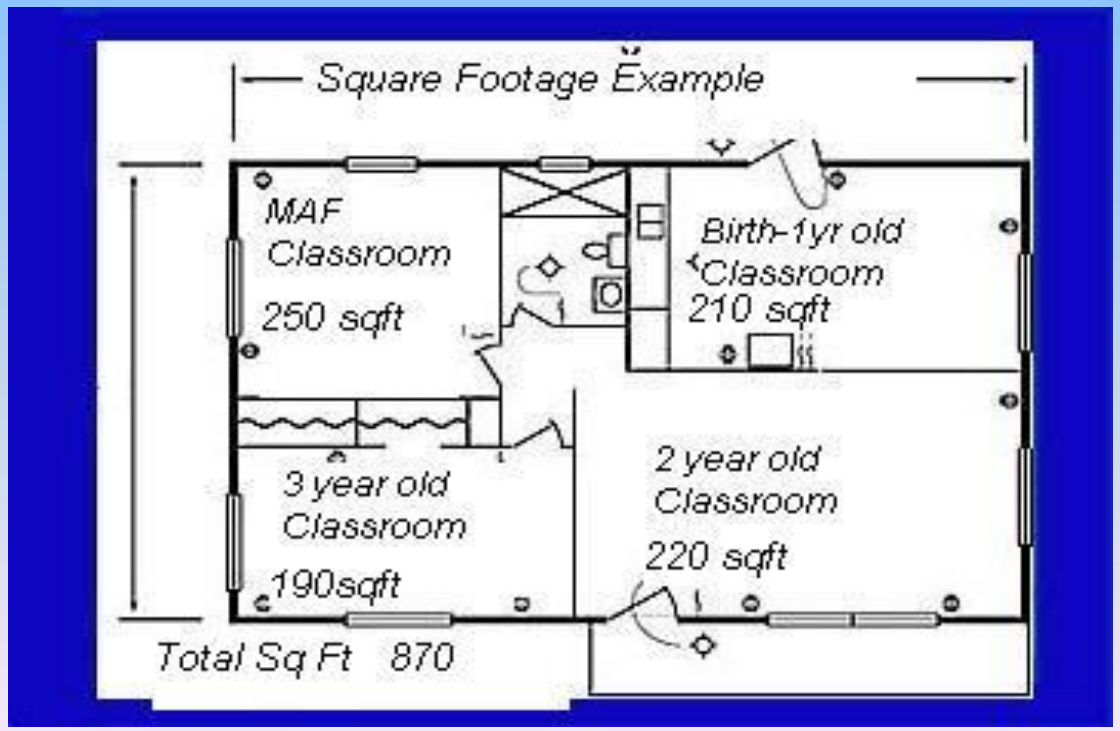
Obtaining Your Contributions for the Square Footage Percentage %

(TOTAL NC Pre-K Classroom Square Footage DIVIDED BY TOTAL NC Pre-K Facility Square Footage)

= **Square Footage Percentage**

- 250 sqft ÷ 870 sqft = 29%

(Use this % when reporting Facility Cost & Professional Services expenses)



Obtaining Your Contributions for the Student Percentage %

(TOTAL NC Pre-K Students DIVIDED BY TOTAL Students Enrolled at Time of Reporting)

= **Student Percentage**

- 18 Students ÷ 48 Students = 38%
- (Use this % when reporting Materials, Supplies, Food & Transportation expenses)



18 NC Pre-K Students



48 Total Enrolled Students

Questions???

- Please contact:
- Le-Keisha Johnson, Accounting Coordinator

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Phone:(910) 867-9700 x2514

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