

PIEDMONT TRIAD REGIONAL COUNCIL
INDIRECT COST AND FRINGE BENEFIT PLAN
PROVISIONAL RATE METHOD
BASE METHOD: SALARIES PLUS FRINGE
JULY 1, 2025 - JUNE 30, 2026

**CERTIFICATION BY THE PIEDMONT TRIAD
REGIONAL COUNCIL**

INDIRECT COST PROPOSAL

I hereby certify as the responsible official of the Piedmont Triad Regional Council that the information contained in this indirect cost proposal for the fiscal year ending June 30, 2026, is correct and was prepared in accordance with the policies and procedures contained in the 2 CFR, Part 200, Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards. I further certify these procedures were utilized:

- (a) To prevent cost from being allocated to Federal Programs as indirect costs that have already been treated as direct program costs; and
- (b) To ensure that consistent treatment was accorded similar costs, for all programs in the Agency, regardless of source of funds; and
- (c) To ensure that costs have not been treated as indirect costs of Federal Programs inconsistent with statutory restrictions governing those programs.

Matthew L. Dolge
Executive Director

Jarrod R. Hand
Finance Director

PIEDMONT TRIAD REGIONAL COUNCIL

Indirect Costs to be Allocated

Cost Allocation Plan for Fiscal Year 2025 – 2026

SALARIES

PERSONNEL AS LISTED WILL BE CHARGED TO THE INDIRECT COST POOL.

FRINGE BENEFITS

FRINGE BENEFITS WILL BE CHARGED TO ALL PROJECTS AND THE INDIRECT COST POOL ON A PRE-DETERMINED FRINGE BENEFIT RATE.

RETIREMENT

RETIREMENT EXPENSES WILL BE CHARGED TO ALL PROJECTS AND THE INDIRECT COST POOL ON A PRE-DETERMINED RATE SET BY N. C. LOCAL GOVERNMENT EMPLOYEES' RETIREMENT SYSTEM BASED ON ACTUAL COST AS PART OF THE PRE-DETERMINED FRINGE BENEFIT RATE.

TEMPORARY PERSONNEL

TEMPORARY PERSONNEL EXPENSE WILL BE CHARGED TO THE INDIRECT COST POOL. TEMPORARY PERSONNEL EXPENSE FOR SPECIFIC PROGRAMS WILL BE CHARGED DIRECTLY TO THE PROGRAM.

PROFESSIONAL, LEGAL, PAYROLL AND ACCOUNTING SERVICES

ANNUAL AUDIT FEES WILL BE CHARGED TO THE INDIRECT COST POOL. OTHER PROFESSIONAL SERVICES EXPENSE WILL BE CHARGED TO THE INDIRECT COST POOL (ATTORNEY, LRO LIASON, PAYROLL, ETC.). ANNUAL AUDIT FEES FOR SPECIFIC PROGRAMS WILL BE CHARGED DIRECTLY TO THE PROGRAM. OTHER PROFESSIONAL SERVICES EXPENSE FOR SPECIFIC PROGRAMS WILL BE CHARGED DIRECTLY TO THE PROGRAM.

TELEPHONE & POSTAGE

ALL TELEPHONE, POSTAGE AND MISCELLANEOUS COMMUNICATION CHARGES ARE TO BE CHARGED TO THE INDIRECT COST POOL. TELEPHONE AND POSTAGE FOR SPECIFIC PROGRAMS WILL BE CHARGED TO THE PROGRAM.

TRAVEL & PARKING

TRAVEL WILL BE CHARGED DIRECTLY TO ALL PROJECTS AND THE INDIRECT COST POOL BASED ON ACTUAL COST. (THE TRAVEL LINE ITEM IN THE INDIRECT COST PLAN APPLIES ONLY TO THOSE EMPLOYEES LISTED IN THE INDIRECT COST PLAN).

EQUIPMENT AND VEHICLE MAINTENANCE AND REPAIR

ALL EQUIPMENT MAINTENANCE AND REPAIR COST WILL BE CHARGED TO THE INDIRECT COST POOL. EQUIPMENT AND VEHICLES MAINTENANCE AND REPAIR COSTS FOR SPECIFIC PROGRAMS WILL BE CHARGED DIRECTLY TO THE PROGRAM.

OCCUPANCY EXPENSE

OCCUPANCY FOR COMMON AREAS WILL BE CHARGED TO THE INDIRECT COST POOL. OCCUPANCY FOR SPECIFIC PROGRAMS WILL BE CHARGED DIRECTLY TO THE PROGRAM BASED ON THE SQUARE FOOTAGE RATE MULTIPLIED BY THE SQUARE FOOTAGE OCCUPIED.

PIEDMONT TRIAD REGIONAL COUNCIL

Indirect Costs to be Allocated

Cost Allocation Plan for Fiscal Year 2025 – 2026

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EQUIPMENT RENTAL

ALL RENTED EQUIPMENT USED WILL BE CHARGED TO THE INDIRECT COST POOL. RENTAL EQUIPMENT USED FOR SPECIFIC PROGRAMS WILL BE CHARGED DIRECTLY TO THE PROGRAM.

ADVERTISING

ALL ADVERTISING EXPENSES ARE TO BE CHARGED TO THE INDIRECT COST POOL. ADVERTISING EXPENSES FOR SPECIFIC PROGRAMS WILL BE CHARGED DIRECTLY TO THE PROGRAM.

SUPPLIES AND SPECIAL MATERIALS

ALL OFFICE AND GENERAL USE SUPPLIES ARE TO BE CHARGED TO THE INDIRECT COST POOL. SPECIAL SUPPLIES AND MATERIALS FOR SPECIFIC PROGRAMS WILL BE CHARGED DIRECTLY TO THE PROGRAM.

PRINTING COSTS

ALL PRINTING COSTS ARE TO BE CHARGED TO THE INDIRECT COST POOL. SPECIAL PRINTING COSTS FOR SPECIFIC PROGRAMS WILL BE CHARGED DIRECTLY TO THE PROGRAM.

COMPUTER SERVICES, LICENSING & FEES

ALL COMPUTER SERVICES SUCH AS PAYROLL PROCESSING EXPENSES WILL BE CHARGED TO THE INDIRECT COST POOL.

DUES, SUBSCRIPTIONS, PUBLICATIONS, NEWSPAPERS & MISCELLANEOUS

ALL DUES, SUBSCRIPTIONS, PUBLICATIONS, NEWSPAPERS AND MISCELLANEOUS COSTS WILL BE CHARGED TO THE INDIRECT COST POOL.

BONDING, FIRE INSURANCE & PUBLIC EMPLOYEE LIABILITY

ALL BONDING, FIRE INSURANCE AND PUBLIC EMPLOYEE LIABILITY INSURANCE WILL BE CHARGED TO THE INDIRECT COST POOL.

PIEDMONT TRIAD REGIONAL COUNCIL

Occupancy Costs to be Allocated

Cost Allocation Plan for Fiscal Year 2025 - 2026

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INTEREST EXPENSE

INTEREST EXPENSES DIRECTLY RELATED TO THE FINANCING OF THE PIEDMONT TRIAD REGIONAL COUNCIL'S MAIN OFFICE FACILITY AS PER THE FINANCING AGREEMENT ENTERED INTO IN APRIL OF 2013.

DEPRECIATION EXPENSES

DEPRECIATION EXPENSES RELATED TO THE BUILDING AND LAND IMPROVEMENTS FOR THE OFFICE FACILITY, STRAIGHT-LINE METHOD OVER 5 TO 15 YEARS.

UTILITIES EXPENSES

ALL ELECTRICAL, WATER AND SEWER EXPENSES FOR THE OFFICE FACILITY.

LAWN AND GROUNDS CARE EXPENSES

ALL COSTS RELATED TO MAINTAINING THE GROUNDS FOR THE OFFICE FACILITY, INCLUDING, BUT NOT LIMITED TO, MOWING, LANDSCAPING AND SNOW REMOVAL.

GENERAL BUILDING MAINTENANCE EXPENSES

ALL COSTS RELATED TO MAINTAINING THE OFFICE FACILITY, INCLUDING, BUT NOT LIMITED TO, PROPERTY ASSOCIATION DUES, MISCELLANEOUS BUILDING MAINTENANCE AND JANITORIAL SERVICES.

TRASH DISPOSAL/RECYCLING

ALL TRASH DISPOSAL AND RECYCLING EXPENSES WILL BE CHARGED TO THE OCCUPANCY COST POOL. SPECIAL TRASH DISPOSAL EXPENSES FOR SPECIFIC PROGRAMS WILL BE CHARGED TO THE PROGRAM.

PIEDMONT TRIAD REGIONAL COUNCIL
Calculation of Fringe Benefits Rate
Fiscal Year 2025-2026

Total Salaries	5,383,253		
Salaries over SS Max	(90,821)		
Cafeteria Plan Deductions	(171,808)		
Plus Employee Compensation	<u>13,582</u>		
Social Security 6.2%	5,134,206	6.20%	318,321
Medicare 1.45%	5,225,027	1.45%	75,763
Group Health, Life and Dental Insurance			1,066,393
EAP/Wellness			77,320
Worker's Compensation Insurance			23,250
Unemployment - NC ESC			8,250
Accrued Vacation Leave			35,500
Staff Tuition Reimbursement Plan			5,000
Employer Contribution to Retirement System	5,925,801	14.45%	856,278
Employer Fixed Contribution to 401K	5,925,801	2.50%	148,145
Employer Match Contribution to 401K*	4,456,202	2.50%	111,405
<i>*Projects 70% Participation Rate</i>			
Total Fringe Benefits			2,725,625
Fringe Benefits Rate:	<u>Total Fringe Benefits</u>	<u>2,725,625</u>	46.00%
	Salaries Subject to 401k & Retirement	5,925,801	

PIEDMONT TRIAD REGIONAL COUNCIL
Calculation of Indirect Cost Rate
Fiscal Year 2025-2026

Executive Director	50%	133,460
Assistant Executive Director	50%	91,578
Finance Director		164,681
Technology Solutions Administrator	82%	106,168
Information Technology Manager		68,795
Senior Accountant	10%	8,635
Senior Accountant	10%	7,689
Accountant	50%	28,536
Accounting Technician	50%	19,791
Accounting Technician		27,882
Accounting Technician		64,658
Executive Assistant		49,841
HR Analyst		59,269
Data Base Technician		62,270
Data Base Technician Intern		16,742
Receptionist - 20 Hours		18,396
Receptionist - 20 Hours		17,209
Maintenance Supervisor		35,595
Maintenance - 20 Hours		19,738

TOTAL INDIRECT SALARIES 1,000,933

Fringe Benefits	(see Indirect TB)	46.00%	414,444
Fringe Benefits Indirect Part-Time		7.65%	7,647
Bonding, Cyber, Fire Insurance & Public Officials Liability Insurance			66,500
Professional Services			20,000
Accounting Services - Audit			37,500
Advertising			7,000
Computer Services, Licensing & Fees			75,000
Equipment Rental			72,450
Telephone & Internet			15,550
Postage			20,000
Dues, Subscriptions, Memberships, Misc.			35,000
Office Supplies			122,300
Equipment and Vehicles Maintenance and Repair			2,175
Travel & Parking			52,200
Occupancy Costs - Admin Offices			52,416
Occupancy Costs - Common Areas			203,130
Payroll, OnBoarding, Bene Trac			52,090

TOTAL INDIRECT COST 2,256,335

Indirect Cost Rate:	<u>Total Indirect Costs</u>	2,256,335	29.25%
	Total Direct Salaries & Fringe	7,712,702	

	Salaries	Fringe Benefits	Total
Total Direct FT Salaries & Fringe Benefits	5,024,835	2,311,424	7,336,259
Total Direct PT Salaries & Fringe Benefits	349,692	26,751	376,443
(Total Salaries less Indirect Salaries)			

	5,374,527	2,338,175	7,712,702
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	Full-time	Part-time	Totals
Total Salaries	5,925,801	449,659	6,375,460
Total Salaries in Indirect Cost Pool	900,966	99,967	1,000,933
Total Salaries Base to Indirect Cost Pool	5,024,835	349,692	5,374,527

**PIEDMONT TRIAD REGIONAL COUNCIL
BUILDING OCCUPANCY COST PLAN
Fiscal Year 2025-2026**

Interest Expense	19,852.20
Depreciation Expense (Building & Improvements) M	249,178.00
Depreciation Expense (Building & Improvements) A	28,104.00
Professional Services	35,750.00
Utilities Expense	75,000.00
Supplies and Materials	23,750.00
Lawn and Grounds Care Expenses	31,000.00
Misc Building Maintenance Expenses	27,500.00
Association Dues	7,500.00
Janitorial	42,000.00
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TOTAL ANNUAL OCCUPANCY COSTS	539,634.20
Monthly Occupancy Costs	44,969.52
Total Square Footage of the Facilities	30,000
Calculated Cost per Square Foot	18.01
24-25 Rate Charged per Square Foot (rounded to wh	18.00