

**Certificate of Indirect Costs
For State & Local Governments and Indian Tribes**

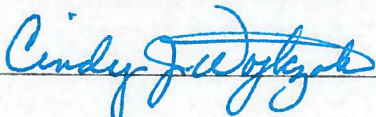
This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposal dated April 10, 2018, to establish billing or final indirect cost rates for January 1, 2018, to December 31, 2018, are allowable in accordance with the requirements of the Federal awards to which they apply and the provisions of 2 CFR Part 200 Subpart E-Cost Principles. Unallowable costs have been adjusted for in allocating costs as indicated in the indirect cost proposal.

- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit: Bay-Lake Regional Planning Commission

Signature: 

Name of Official: Cindy J. Wojtczak

Title: Executive Director

Date of Execution: April 10, 2018

This certification:

- Is a requirement per 2 CFR Part 200 Subpart E Subsection 200.415 and Appendix VII Section D.3.;
- Must be submitted as part of the annual indirect cost rate proposal; and
- Must be signed on behalf of the non-Federal entity by an individual at a level no lower than vice president or chief financial officer of the organization.

February 26, 2018

Mrs. Cindy Wojtczak
Bay-Lake Regional Planning Commission
425 S Adams Street Suite 201
Green Bay, WI 54301

Dear Mrs. Wojtczak:

In conjunction with the completion of the audit of the 2017 basic financial statements of Bay-Lake Regional Planning Commission, we reviewed the adequacy of your indirect cost rates used in 2017. In our opinion, the rates were adequate and reasonable based on your actual 2017 expenses and were calculated in accordance with the principles of Office of Management and Budget Circular A-87.

In order to correspond to your projected 2018 expenses, we propose the following as 2018 indirect rates to be charged to direct labor:

Employee Benefits	43.0%
Time Off With Pay	31.0%
All Other Indirect Costs	66.0%
Total	140.0%

If you have any questions or desire any further information, don't hesitate to contact us.

Sincerely,



Paul G. Denis, CPA
Shareholder
P.O. Box 23819
Green Bay, Wisconsin 54305-3819
(920) 455-4117



**Bay Lake Regional Planning Commission
January 1, 2018 to December 31, 2018
Allocation of Costs - Based on 2018 Budget**

	2018 Budget	Allocation Base		
		Method	Amount	Rate
1. Employee Fringe Benefits				
Social security	39,000			
Retirement	31,000			
Health and life insurance	<u>153,000</u>			
Total	223,000	Total Salaries	514,000	43%
2. Time Off With Pay (TOWP)				
Vacation	41,400			
Sick Leave	24,500			
Holiday	24,200			
Subtotal	<u>90,100</u>			
Employee fringe benefits - 43%	<u>40,500</u>			
Total	130,600	Total Salaries minus TOWP	423,900	31%
3. Indirect Costs				
Salaries	95,900			
Employee fringe benefits	41,800			
Time off with pay	16,000			
Rent	41,800			
Equipment lease agreements	4,000			
Audit and accounting services	6,000			
Legal services	300			
Other professional	1,300			
Insurance	18,900			
Telephone	3,300			
Internet	700			
Office maintenance and cleaning	3,500			
Commissioner expense	2,500			
Postage	2,200			
Office supplies and printing	2,500			
GIS supplies	800			
Computer supplies and expenses	14,500			
Conferences, dues, and publications	3,900			
Travel	11,200			
Auto expenses and repair	1,400			
Depreciation	<u>4,900</u>			
Total	277,400	Total Project Salaries	419,000	66%