

**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 July 30, 2021, to establish billing or final indirect cost rates for July 1, 2021, to June 30, 2022, 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: Daniel Koski

Title: Commission Chairman

Date of Execution: July 30, 2021

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.

**Bay-Lake Regional Planning Commission**  
**July 1, 2021 to June 30, 2022**  
**Allocation of Costs - Based on 2020 Actuals**

	2020 Actuals	Allocation Base Method	Amount	Rate
<u>Employee Fringe Benefits</u>				
Bay-Lake FICA	\$38,801.14			
WRS Employer	\$34,591.64			
Bay-Lake Ins. payment	<u>\$108,442.22</u>			
	\$181,835.00	Total Salaries	\$533,655	34.1%
<u>Time Off With Pay</u>				
Vacation	\$30,562.63			
Sick leave	\$22,326.68			
Holiday pay	<u>\$21,351.95</u>			
	\$74,241.26			
Employee Benefits Allocation - Other	<u>\$57,701.19</u>			
	\$131,942.45	Total Salaries - Direct TOWP	\$459,413	28.7%
<u>Indirect Costs</u>				
Salaries	\$92,825.93			
EE Fringe				
Time Off w/Pay	\$25,711.63			
Unemployment	\$0.00			
Professional Services				
Audit & Acctg	\$27,376.49			
Other Professional	\$4,822.50			
Less: Fees for Bldg/Move	-\$3,652.50			
Less: Single Audit Fees	-\$2,573.50			
Utilities				
Internet	\$756.17			
Gas & Electric	\$565.56			
Phone	\$3,935.57			
Less: One Time Costs	-\$375.00			
Office Maintenance & Cleaning	\$2,219.50			
Office Supplies/Printing/Repair	\$33,531.04			
Less: Meals & Other 1X costs	-\$1,470.86			
Conferences & Publications	\$1,580.96			
Less: Meals & Donations	-\$30.00			
Travel & Auto Expenses	\$3,082.31			
Less: One Time Costs	-\$120.00			
Insurance	\$14,276.54			
Building Rent	\$22,086.00			
Mortgage Interest	\$3,310.03			
Property Taxes	\$1,768.00			
Equip Lease	\$4,280.19			
Depreciation	\$13,874.26			
Commission Expenses	\$5,995.18			
Less: Trustee Meals/Travel	<u>-\$2,799.19</u>			
	\$250,976.81	Total Project Salaries	\$363,857	69.0%

Gail M Van Dreel, CPA  
Brian G Van Dreel, CPA



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July 22, 2021

Cindy Wojtczak  
Bay-Lake Regional Planning Commission  
1861 Nimitz Drive  
De Pere, WI 54115

Dear Ms. Wojtczak:

With the completion of the 2020 Financial Audit of Bay-Lake Regional Planning Commission, I reviewed the adequacy of your indirect cost rates used in 2020. In my opinion, the rates were adequate and reasonable based on your actual 2020 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 2021 expenses, I propose the following as 2021 indirect rates to be charged to direct labor:

Employee Benefits	34.1%
Time Off With Pay	28.7%
All Other Indirect Costs	69.0%
Total	131.8%

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

Sincerely,

Gail M Van Dreel, CPA  
President, Owner  
Evans Race & Van Dreel CPAs

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