

COUNTY OF BARNSTABLE, MASSACHUSETTS

**INDEPENDENT AUDITORS' REPORT ON SCHEDULES OF
INDIRECT COST RATE APPLICABLE TO
MASSACHUSETTS DEPARTMENT OF TRANSPORTATION CONTRACTS**

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

COUNTY OF BARNSTABLE, MASSACHUSETTS
INDEPENDENT AUDITORS' REPORT ON SCHEDULES OF
INDIRECT COST RATE APPLICABLE TO
MASSACHUSETTS DEPARTMENT OF TRANSPORTATION CONTRACTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

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**Independent Auditors' Report on Schedules of Indirect Cost Rate Applicable
To Massachusetts Department of Transportation Contracts**

To the Assembly of Delegates and County Commissioners
County of Barnstable, Massachusetts

We have audited the financial statements of the County of Barnstable, Massachusetts as of and for the year ended June 30, 2013, and have issued our report thereon dated March 27, 2014, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The Schedules of Indirect Cost Rate Applicable to Massachusetts Department of Transportation Contracts are presented for the purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Boston, MA
March 27, 2014

COUNTY OF BARNSTABLE, MASSACHUSETTS
 SCHEDULE OF INDIRECT COST RATE (SINGLE RATE) APPLICABLE
 TO MASSACHUSETTS DEPARTMENT OF TRANSPORTATION CONTRACTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Indirect Costs Incurred</u>	<u>Indirect Costs Disallowed</u>	<u>Indirect Costs Allowed</u>
Administrative salaries.....	\$ 503,952	\$ -	\$ 503,952
Administrative fringe benefits.....	791,457	-	791,457
Indirect personnel costs.....	502,256	-	502,256
Rent, supplies and materials.....	430,289	-	430,289
Equipment usage.....	<u>44,916</u>	<u>(38,826)</u>	<u>6,090</u>
Total.....	<u>\$ 2,272,870</u>	<u>\$ (38,826)</u>	<u>\$ 2,234,044</u>
Indirect costs allowed.....			<u>\$ 2,234,044</u>
Total direct salaries.....			<u>\$ 1,740,411</u>
Total indirect costs allowed as a percentage of total direct salaries.....			<u>128.36%</u>

COUNTY OF BARNSTABLE, MASSACHUSETTS
SCHEDULE OF INDIRECT COST RATE (TWO RATE) APPLICABLE
TO MASSACHUSETTS DEPARTMENT OF TRANSPORTATION CONTRACTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Indirect Costs Incurred	Indirect Costs Disallowed	Indirect Costs Allowed
FRINGE RATE			
Administrative fringe benefits.....	\$ 791,457	\$ -	\$ 791,457
Indirect personnel costs.....	502,256	-	502,256
Total fringe pool.....	\$ 1,293,713	\$ -	\$ 1,293,713
Indirect costs allowed (fringe pool).....			\$ 1,293,713
Total direct and indirect salaries.....			\$ 2,244,364
Total indirect costs allowed (fringe pool) as a percentage of total direct and administrative salaries.....			57.64% (A)
INDIRECT COST RATE			
Indirect salaries.....	\$ 503,952	\$ -	\$ 503,952
Indirect salaries allocated to indirect labor (Indirect salaries of \$503,952 x fringe rate of 57.64%).....	290,492	-	290,492
Rent, supplies and materials.....	430,289	-	430,289
Equipment usage.....	44,916	(38,826)	6,090
Total indirect costs.....	\$ 1,269,649	\$ (38,826)	\$ 1,230,823
Indirect costs allowed.....			\$ 1,230,823
Total direct salaries.....			\$ 1,740,411
Total indirect costs allowed as a percentage of total direct salaries.....			70.72% (B)
Total indirect cost rate (A + B).....			128.36%