

**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, 2014**

**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, 2014**

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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 governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Barnstable, Massachusetts, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County of Barnstable, Massachusetts' basic financial statements. We issued our report thereon dated March 19, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedules of Indirect Cost Rate Applicable to Massachusetts Department of Transportation Contracts are presented for purposes of additional analysis as required by the Massachusetts Department of Transportation and are not a required part of the basic 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 basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Boston, MA  
March 19, 2015

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, 2014

|  | <u>Indirect<br/>Costs<br/>Incurred</u> | <u>Indirect<br/>Costs<br/>Disallowed</u> | <u>Indirect<br/>Costs<br/>Allowed</u> |
|--|--|--|---------------------------------------|
| Administrative salaries.....   | \$ 452,339                             | \$ -                                     | \$ 452,339                            |
| Administrative fringe benefits.....  | 882,008                                | -  | 882,008                               |
| Indirect personnel costs.....  | 437,748                                | -  | 437,748                               |
| Rent, supplies and materials.....  | 417,667                                | -  | 417,667                               |
| Equipment usage.....   | <u>22,791</u>                          | <u>(15,868)</u>                          | <u>6,923</u>                          |
| Total.....   | <u>\$ 2,212,553</u>                    | <u>\$ (15,868)</u>                       | <u>\$ 2,196,685</u>                   |
| Indirect costs allowed.....  |  |  | <u>\$ 2,196,685</u>                   |
| Total direct salaries.....   |  |  | <u>\$ 1,720,455</u>                   |
| Total indirect costs allowed as a percentage of total direct salaries..... |  |  | <u>127.68%</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, 2014

|  | Indirect<br>Costs<br>Incurred | Indirect<br>Costs<br>Disallowed | Indirect<br>Costs<br>Allowed |
|--|-------------------------------|---------------------------------|------------------------------|
| <b>FRINGE RATE</b>   |                               |                                 |                              |
| Administrative fringe benefits.....  | \$ 882,008                    | \$ -                            | \$ 882,008                   |
| Indirect personnel costs.....  | 437,748                       | -                               | 437,748                      |
| Total fringe pool.....   | \$ 1,319,756                  | \$ -                            | \$ 1,319,756                 |
| Indirect costs allowed (fringe pool).....  |                               |                                 | \$ 1,319,756                 |
| Total direct and indirect salaries.....  |                               |                                 | \$ 2,172,794                 |
| Total indirect costs allowed (fringe pool) as a percentage<br>of total direct and administrative salaries..... |                               |                                 | 60.74% (A)                   |
| <b>INDIRECT COST RATE</b>  |                               |                                 |                              |
| Indirect salaries.....   | \$ 452,339                    | \$ -                            | \$ 452,339                   |
| Indirect salaries allocated to indirect labor<br>(Indirect salaries of \$452,339 x fringe rate of 60.74%)..... | 274,751                       | -                               | 274,751                      |
| Rent, supplies and materials.....  | 417,667                       | -                               | 417,667                      |
| Equipment usage.....   | 22,791                        | (15,868)                        | 6,923                        |
| Total indirect costs.....  | \$ 1,167,548                  | \$ (15,868)                     | \$ 1,151,680                 |
| Indirect costs allowed.....  |                               |                                 | \$ 1,151,680                 |
| Total direct salaries.....   |                               |                                 | \$ 1,720,455                 |
| Total indirect costs allowed as a percentage of total<br>direct salaries.....                                  |                               |                                 | 66.94% (B)                   |
| Total indirect cost rate (A + B).....  |                               |                                 | 127.68%                      |