

COUNTY OF BARNSTABLE, MASSACHUSETTS

**INDEPENDENT AUDITORS' REPORT ON CAPE COD COMMISSION
DEPARTMENTAL SCHEDULES OF INDIRECT COST RATE
(SCHEDULE OF FRINGE AND INDIRECT COST RATE)
APPLICABLE TO FEDERAL AND STATE AWARDS INCLUDING
MASSACHUSETTS DEPARTMENT OF TRANSPORTATION CONTRACTS**

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

COUNTY OF BARNSTABLE, MASSACHUSETTS

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(SCHEDULE OF FRINGE AND INDIRECT COST RATE)
APPLICABLE TO FEDERAL AND STATE AWARDS INCLUDING
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FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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Independent Auditors' Report on Cape Cod Commission Departmental Schedules of Indirect Cost Rate (Schedule of Fringe and Indirect Cost Rate) Applicable to Federal and State Awards Including 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, 2015, 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 30, 2016, 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 Cape Cod Commission Departmental Schedules of Indirect Cost Rate (Schedule of Fringe and Indirect Cost Rate) Applicable to Federal and State Awards Including Massachusetts Department of Transportation Contracts (Schedules) 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 Schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Boston, MA
March 30, 2016

COUNTY OF BARNSTABLE, MASSACHUSETTS

CAPE COD COMMISSION DEPARTMENTAL SCHEDULE OF INDIRECT COST RATE
 (SCHEDULE OF FRINGE AND INDIRECT COST RATE) - SINGLE RATE -
 APPLICABLE TO FEDERAL AND STATE AWARDS INCLUDING
 MASSACHUSETTS DEPARTMENT OF TRANSPORTATION CONTRACTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

| | Indirect Costs Incurred | Indirect Costs Disallowed | Indirect Costs Allowed |
|---|-------------------------------|---------------------------------|------------------------------|
| Administrative salaries | \$ 399,474 | \$ - | \$ 399,474 |
| Administrative fringe benefits | 922,207 | - | 922,207 |
| Indirect personnel costs | 503,447 | - | 503,447 |
| Rent, supplies and materials | 348,650 | - | 348,650 |
| Equipment usage | <u>25,315</u> | <u>(18,731)</u> | <u>6,584</u> |
| Total | <u>\$ 2,199,093</u> | <u>\$ (18,731)</u> | <u>\$ 2,180,362</u> |
| Indirect costs allowed | | | <u>\$ 2,180,362</u> |
| Total direct salaries | | | <u>\$ 1,816,513</u> |
| Total indirect costs allowed as a percentage of total direct salaries | | | <u>120.03%</u> |

COUNTY OF BARNSTABLE, MASSACHUSETTS

CAPE COD COMMISSION DEPARTMENTAL SCHEDULE OF INDIRECT COST RATE
(SCHEDULE OF FRINGE AND INDIRECT COST RATE) - TWO RATE -
APPLICABLE TO FEDERAL AND STATE AWARDS INCLUDING
MASSACHUSETTS DEPARTMENT OF TRANSPORTATION CONTRACTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

| | <u>Indirect Costs Incurred</u> | <u>Indirect Costs Disallowed</u> | <u>Indirect Costs Allowed</u> |
|--|--|--|---------------------------------------|
| FRINGE RATE | | | |
| Administrative fringe benefits | \$ 922,207 | \$ - | \$ 922,207 |
| Indirect personnel costs | <u>503,447</u> | <u>-</u> | <u>503,447</u> |
| Total fringe pool | <u>\$ 1,425,654</u> | <u>\$ -</u> | <u>\$ 1,425,654</u> |
| Indirect costs allowed (fringe pool) | | | <u>\$ 1,425,654</u> |
| Total direct and indirect salaries | | | <u>\$ 2,215,987</u> |
| Total indirect costs allowed (fringe pool) as a percentage of total direct and administrative salaries | | | <u>64.335% (A)</u> |
| INDIRECT COST RATE | | | |
| Indirect salaries | \$ 399,474 | \$ - | \$ 399,474 |
| Indirect salaries allocated to indirect labor (Indirect salaries of \$399,474 x fringe rate of 64.335%) | 257,001 | - | 257,001 |
| Rent, supplies and materials | 348,650 | - | 348,650 |
| Equipment usage | <u>25,315</u> | <u>(18,731)</u> | <u>6,584</u> |
| Total indirect costs | <u>\$ 1,030,440</u> | <u>\$ (18,731)</u> | <u>\$ 1,011,709</u> |
| Indirect costs allowed | | | <u>\$ 1,011,709</u> |
| Total direct salaries | | | <u>\$ 1,816,513</u> |
| Total indirect costs allowed as a percentage of total direct salaries | | | <u>55.695% (B)</u> |
| Total indirect cost rate (A + B) | | | <u>120.03%</u> |