

COUNTY OF BARNSTABLE, MASSACHUSETTS

**INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF
INDIRECT COST RATE APPLICABLE TO
MASSACHUSETTS HIGHWAY DEPARTMENT CONTRACTS**

FOR THE FISCAL YEAR ENDED JUNE 30, 2007

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Certified Public Accountants

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**Independent Auditors' Report on Schedule of Indirect Cost Rate Applicable
To Massachusetts Highway Department Contracts**

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

We have audited the basic financial statements of the County of Barnstable, Massachusetts, as of and for the fiscal year ended June 30, 2007, and have issued our report thereon dated February 4, 2008, which was unqualified. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying Schedule of Indirect Cost Rate Applicable to Massachusetts Highway Department Contracts is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink that reads "Sullivan, Rogers & Company, LLC". The signature is written in a cursive, flowing style.

February 4, 2008

**SCHEDULE OF INDIRECT COST RATE APPLICABLE
TO MASSACHUSETTS HIGHWAY DEPARTMENT CONTRACTS**

FOR THE FISCAL YEAR ENDED JUNE 30, 2007

	<u>Indirect Costs Incurred</u>	<u>Indirect Costs Disallowed</u>	<u>Indirect Costs Allowed</u>
Administrative salaries	\$ 405,325	\$ -	\$ 405,325
Administrative fringe benefits	648,133	-	648,133
Indirect personnel costs	441,718	-	441,718
Rent, supplies and materials	298,807	-	298,807
Equipment usage	<u>2,796</u>	<u>-</u>	<u>2,796</u>
Total	<u>\$ 1,796,779</u>	<u>\$ -</u>	<u>\$ 1,796,779</u>
Indirect costs allowed			<u>\$ 1,796,779</u>
Total direct salaries			<u>\$ 1,489,547</u>
Total indirect costs allowed as a percentage of total direct salaries			<u>120.63%</u>