

COUNTY OF BARNSTABLE, MASSACHUSETTS

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

FOR THE FISCAL YEAR ENDED JUNE 30, 2011

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Certified Public Accountants

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**Independent Auditors' Report on Schedule 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 basic financial statements of the County of Barnstable, Massachusetts, as of and for the fiscal year ended June 30, 2011, and have issued our report thereon dated March 21, 2012, which was unqualified. Our audit was performed for the purpose of expressing opinions on the basic financial statements. The accompanying Schedule of Indirect Cost Rate Applicable to Massachusetts Department of Transportation 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.

Sullivan, Rogers & Company, LLC

March 21, 2012

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

FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Indirect Costs Incurred	Indirect Costs Disallowed	Indirect Costs Allowed
Administrative salaries.....	\$ 487,727	\$ -	\$ 487,727
Administrative fringe benefits.....	829,807	-	829,807
Indirect personnel costs.....	481,616	-	481,616
Rent, supplies and materials.....	456,100	-	456,100
Equipment usage.....	15,191	(12,615)	2,576
Total.....	\$ 2,270,441	\$ (12,615)	\$ 2,257,826
Indirect costs allowed.....			\$ 2,257,826
Total direct salaries.....			\$ 1,755,846
Total indirect costs allowed as a percentage of total direct salaries.....			128.59%