

**MARYLAND HIGHER EDUCATION COMMISSION  
FROM HARFORD COMMUNITY COLLEGE**

**FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2010**

**MARYLAND HIGHER EDUCATION COMMISSION  
FROM HARFORD COMMUNITY COLLEGE  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2010**

<b>INDEPENDENT AUDITORS' REPORT</b>	<b>1</b>
<b>STATUTORY STATEMENTS</b>	
<b>SUMMARY STATEMENT OF REVENUES</b>	<b>2</b>
<b>SUMMARY STATEMENT OF CURRENT FUNDS</b>	<b>3</b>
<b>EDUCATIONAL AND GENERAL EXPENDITURES OF THE UNRESTRICTED CURRENT     FUND BY FUNCTION AND OBJECT</b>	<b>4</b>
<b>SUMMARY STATEMENT OF EDUCATIONAL AND GENERAL EXPENDITURES BY FUND     AND OBJECT CLASSIFICATION UNRESTRICTED CURRENT AND RESTRICTED     CURRENT FUNDS</b>	<b>5</b>
<b>NOTES TO STATUTORY STATEMENTS</b>	<b>6</b>
<b>SUPPLEMENTAL SCHEDULES</b>	
<b>COMPULATION OF ADJUSTED COST PER FULL TIME-EQUIVALENT AND PERCENT OF     LOCAL CONTRIBUTION</b>	<b>7</b>
<b>SUMMARY OF FULL-TIME EQUIVALENTS STUDENTS AND STUDENT TUITION AND     FEES</b>	<b>8</b>
<b>SUMMARY OF RESTRICTED FEDERAL GRANT PROGRAMS</b>	<b>9</b>
<b>SUMMARY OF RESTRICTED STATE GRANT PROGRAMS</b>	<b>10</b>
<b>SUMMARY OF RESTRICTED LOCAL GRANT PROGRAMS</b>	<b>11</b>
<b>SUMMARY OF OTHER SOURCES OF UNRESTRICTED CURRENT GENERAL     REVENUE</b>	<b>12</b>
<b>RECONCILIATION OF STATE AID</b>	<b>13</b>
<b>RECONCILIATION OF MARYLAND FULL-TIME EQUIVALENT STUDENTS</b>	<b>14</b>
<b>STUDENT-FACULTY RATIO (CREDIT COURSES ONLY)</b>	<b>15</b>
<b>FUNDING OF HEALTH MANPOWER SHORTAGE AND STATEWIDE PROGRAMS</b>	<b>16</b>

# LarsonAllen<sup>®</sup> LLP

CPAs, Consultants & Advisors  
www.larsonallen.com

## INDEPENDENT AUDITORS' REPORT

Board of Trustees  
Harford Community College  
Bel Air, Maryland

We have audited the accompanying statutory statements included in the Annual Financial Report to the Maryland Higher Education Commission (MHEC-CC-4) of Harford Community College (College) for the year ended June 30, 2010 listed in the foregoing table of contents and the full-time equivalent (FTE) enrollment data shown on pages 7, 8, 13 and 14. These financial statements and the FTE enrollment data shown on pages 7, 8, 13 and 14 are the responsibility of the College's management. Our responsibility is to express an opinion on these financial statements and the FTE enrollment data shown on pages 7, 8, 13 and 14 based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1 to the Statutory Statements included in the Annual Financial Report to the Maryland Higher Education Commission (CC-4), these financial statements were prepared in conformity with accounting practices prescribed or permitted by the Maryland Higher Education Commission, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the revenues and expenditures of the current unrestricted fund and the current restricted fund of Harford Community College for the year ended June 30, 2010 on the basis of accounting described in Note 1.

Also in our opinion, the full-time equivalent (FTE) enrollment data shown on pages 7, 8, 13 and 14 is fairly presented in accordance with instructions set forth in Title 13B.07.03.02C, of the Code of Maryland Regulations.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedules listed in the foregoing table of contents have been subjected to the auditing procedures applied in our audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The accompanying financial statements are not, and are not intended to be, the College's primary financial statements. The College has separately issued financial statements prepared in accordance with accounting principles generally accepted in the United States of America as its primary financial statements.

The report is intended solely for the information and use of the Board of Trustees and management of the College and the Maryland Higher Education Commission and is not intended to be and should not be used by anyone other than these specified parties.

  
LarsonAllen LLP

Blue Bell, Pennsylvania  
September 7, 2010

(1)



LarsonAllen LLP is a member of Nexia International,  
a worldwide network of independent accounting and consulting firms.

**MARYLAND HIGHER EDUCATION COMMISSION  
FROM HARFORD COMMUNITY COLLEGE  
SUMMARY STATEMENT OF REVENUES  
FOR FISCAL YEAR ENDED JUNE 30, 2010**

<u>Revenue Sources</u>	Unrestricted Current Fund	Restricted Current Fund	Total Revenues
Student Tuition and Fees:			
1. Credit	\$ 12,033,481	\$ -	\$ 12,033,481
2. Noncredit	3,429,680	-	3,429,680
3. TOTAL STUDENT TUITION AND FEES	<u>\$ 15,463,161</u>	<u>\$ -</u>	<u>\$ 15,463,161</u>
Governmental: (Explain Restricted Funds on Exhibits VII, VIII, IX)			
4. Federal	\$ -	\$ 6,374,729	\$ 6,374,729
5. State	10,039,487	1,565,810	11,605,297
6. Local	15,939,806	145,376	16,085,182
7. TOTAL GOVERNMENTAL	<u>\$ 25,979,293</u>	<u>\$ 8,085,915</u>	<u>\$ 34,065,208</u>
8. TOTAL SALES AND SERVICES OF EDUCATIONAL ACTIVITIES (Auxiliary Enterprise)	<u>\$ 4,789,807</u>	<u>\$ -</u>	<u>\$ 4,789,807</u>
Other:			
9. Gifts/Grants (Explain on Exhibit X)	\$ -	\$ 209,575	\$ 209,575
10. Other - Miscellaneous (Explain on Exhibit X)	3,272,454	911,558	4,184,012
11. TOTAL OTHER	<u>\$ 3,272,454</u>	<u>\$ 1,121,133</u>	<u>\$ 4,393,587</u>
12. TOTAL REVENUES	<u>\$ 49,504,715</u>	<u>\$ 9,207,048</u>	<u>\$ 58,711,763</u>

NOTE: Do not include State paid benefits; reconcile to financial statements on separation page.

EXHIBIT I

MHEC-CC-4  
Rev. 02-88

See Notes to Statutory Statements.

**MARYLAND HIGHER EDUCATION COMMISSION  
FROM HARFORD COMMUNITY COLLEGE  
SUMMARY STATEMENT OF CURRENT FUNDS  
FOR FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Unrestricted Current Fund</u>	<u>Restricted Current Fund</u>
Revenues:		
1. TOTAL REVENUES (Per Line 12, Exhibit I)	<u>\$ 49,504,715</u>	<u>\$ 9,207,048</u>
Expenditures by Function:		
Instruction	<u>15,878,007</u>	<u>1,267,361</u>
Research	<u>-</u>	<u>12,377</u>
Public Service	<u>-</u>	<u>-</u>
Academic Support	<u>5,318,480</u>	<u>173,907</u>
Student Services	<u>4,414,837</u>	<u>7,656,227</u>
Institutional Support	<u>6,933,802</u>	<u>28,173</u>
Operation and Maintenance of Plant	<u>4,274,137</u>	<u>-</u>
Scholarships and Fellowships	<u>873,817</u>	<u>-</u>
2. TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	<u>\$ 37,693,080</u>	<u>\$ 9,138,045</u>
3. TOTAL MANDATORY TRANSFERS	<u>\$ 16,050</u>	<u>\$ -</u>
4. TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND MANDATORY TRANSFERS	<u>\$ 37,709,130</u>	<u>\$ 9,138,045</u>
5. TOTAL AUXILIARY ENTERPRISES + IMPROVEMENT RESERVE	<u>\$ 4,397,648</u>	<u>\$ -</u>
6. TOTAL OTHER TRANSFERS	<u>\$ 2,632,370</u>	<u>\$ -</u>
7. TOTAL EXPENDITURES, TRANSFERS AND AUXILIARY ENTERPRISES	<u>\$ 44,739,148</u>	<u>\$ 9,138,045</u>

NOTE: Do not include State paid benefits; reconcile to financial statements on separate page.

EXHIBIT II

MEHEC-CC-4  
Rev. 02-88

See Notes to Statutory Statements.

**MARYLAND HIGHER EDUCATION COMMISSION  
FROM HARFORD COMMUNITY COLLEGE  
EDUCATIONAL AND GENERAL EXPENDITURES OF THE UNRESTRICTED CURRENT FUND BY FUNCTION AND OBJECT  
FOR FISCAL YEAR ENDED JUNE 30, 2010**

Acct No.	Object Classification	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation and Management of Plant	Scholarship and Fellowships	Total
5xxx	Compensation	\$ 14,483,102	\$ -	\$ -	\$ 3,734,487	\$ 3,491,191	\$ 4,425,133	\$ 953,439	\$ 214,000	\$ 27,301,352
60xx	Contracted services	748,721	-	-	897,628	439,954	1,468,220	1,726,492	-	5,281,015
61xx	Supplies and materials	417,165	-	-	409,588	212,071	185,234	309,208	-	1,533,266
62xx	Communications	30,172	-	-	73,609	60,727	222,103	2,543	-	389,154
63xx	Conferences and meetings	138,979	-	-	81,092	190,108	191,208	4,724	-	606,111
64xx	Grants/Subsidies	-	-	-	19,786	-	2,100	-	659,817	681,703
65xx	Utilities	3,158	-	-	-	-	-	1,178,419	-	1,181,577
66xx	Fixed charges	3,206	-	-	-	9,101	433,324	59,518	-	505,149
67xx	Open (specify below)	-	-	-	-	-	-	-	-	-
68xx	Open (specify below)	-	-	-	-	-	-	-	-	-
69xx	Open (specify below)	-	-	-	-	-	-	-	-	-
7xxx	Furniture and equipment	53,504	-	-	102,290	11,685	6,480	39,794	-	213,753
	<b>Total Expenditures</b>	<b>\$ 15,878,007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,318,480</b>	<b>\$ 4,414,837</b>	<b>\$ 6,933,802</b>	<b>\$ 4,274,137</b>	<b>\$ 873,817</b>	<b>\$ 37,693,080</b>

Note: Do not include Auxiliary Enterprises; they are not Educational and General Expenditures. Do not include State paid benefits; reconcile to financial statements on a separate page. Transfers are not included.

MHEC-CC-4  
Rev. 12-87

See Notes to Statutory Statements.

**MARYLAND HIGHER EDUCATION COMMISSION  
FROM HARFORD COMMUNITY COLLEGE  
SUMMARY STATEMENT OF EDUCATIONAL AND GENERAL EXPENDITURES BY FUND AND  
OBJECT CLASSIFICATION - UNRESTRICTED CURRENT AND RESTRICTED CURRENT FUNDS  
FOR FISCAL YEAR ENDED JUNE 30, 2010**

Acct No.	Object Classification	Unrestricted Current Fund	Restricted Current Fund	Total Expenditures
5xxx	Compensation	\$ 27,301,352	\$ 1,403,599	\$ 28,704,951
60xx	Contracted services	5,281,015	796,295	6,077,310
61xx	Supplies and materials	1,533,266	69,313	1,602,579
62xx	Communications	389,154	19,898	409,052
63xx	Conferences and meetings	606,111	50,129	656,240
64xx	Grants/Subsidies	681,703	6,467,843	7,149,546
65xx	Utilities	1,181,577	82,073	1,263,650
66xx	Fixed charges	505,149	-	505,149
67xx	Open (specify below)	-	-	-
68xx	Open (specify below)	-	-	-
69xx	Open (specify below)	-	-	-
7xxx	Furniture and equipment	213,753	248,895	462,648
	TOTAL EXPENDITURES	37,693,080	9,138,045	46,831,125
	TOTAL MANDATORY TRANSFERS	16,050	-	16,050
	TOTAL EXPENDITURES AND MANDATORY TRANSFERS	<u>\$ 37,709,130</u>	<u>\$ 9,138,045</u>	<u>\$ 46,847,175</u>

Note: Do not include State paid benefits; reconcile to financial statements on a separate page.

EXHIBIT IV

MHEC-CC-4  
Rev. 12-87

See Notes to Statutory Statements.

**MARYLAND HIGHER EDUCATION COMMISSION  
FROM HARFORD COMMUNITY COLLEGE  
NOTES TO STATUTORY STATEMENTS  
JUNE 30, 2010**

**NOTE 1 SIGNIFICANT ACCOUNTING POLICIES**

The College's policy is to prepare the statutory statements included in the Annual Financial Report to the Maryland Higher Education Commission on the basis of accounting practices prescribed or permitted by the Maryland Higher Education Commission. These practices differ from generally accepted accounting principles in various respects, among them including that Governmental Accounting Standards Board Statements 34 and 35 are not applied and current general unrestricted fund revenues and expenditures do not include amounts applicable to the operations of auxiliary enterprises. Additionally, sponsored scholarships from other sources of revenue and non-cash revenues and expenditures for certain fringe benefits which were paid by the State of Maryland are excluded.

**NOTE 2 SIGNIFICANT ACCOUNTING POLICIES**

During the year ended June 30, 2010, the College charged \$62,670 to auxiliary enterprises to reimburse the College for the estimated cost of administrative services provided for the bookstore, food services, theater and sports complex activity.

**NOTE 3 RECONCILIATION OF TOTAL CURRENT UNRESTRICTED REVENUES AND EXPENDITURES AS SHOWN IN ANNUAL FINANCIAL REPORT WITH TOTAL CURRENT FUNDS UNRESTRICTED REVENUES AND EXPENDITURES SHOWN IN THE COLLEGE'S FINANCIAL STATEMENTS**

	Revenues	Expenditures
Total current general unrestricted revenues and expenses shown in annual financial report	\$ 49,504,715	\$ 44,739,148
Deletions:		
Revenues and expenditures from auxiliary activities	(4,789,807)	(4,292,065)
Revenues and expenditures form improvement reserve	(264,078)	(105,583)
Total current funds unrestricted revenues and expenditures and transfers shown as supplementary information to the College's financial statements	\$ 44,450,830	\$ 40,341,500



**MARYLAND HIGHER EDUCATION COMMISSION  
FROM HARFORD COMMUNITY COLLEGE  
COMPUTATION OF ADJUSTED COST PER FULL-TIME EQUIVALENT  
AND PERCENT OF LOCAL CONTRIBUTION  
FOR FISCAL YEAR ENDED JUNE 30, 2010**

The finalized State aid adjustment or payment for the fiscal year will be made with the November State aid payment. Certification will be made to the respective political subdivision based on the following information.

1. Total Unrestricted Current General Fund operating expenditures (Form Exhibit II, Line 4)	<u>\$ 37,709,130</u>
2. Subtract any expenditures included in #1 above which do not fall within the definition of Unrestricted Current General operating expenditures per COMAR Title 13C. List and specify items below. Indicate objects and functions in which these expenditures are shown on Exhibits III and IV.	
<b>Item</b>	<b>Object</b>
a) Vacation/Sick Leave Accrual	5501
	Inst. Support
	<b>Amount</b>
	97,877
b)	
c)	
d)	
e)	
<b>TOTAL DEDUCTIONS</b>	<u>97,877</u>
3. Adjusted Unrestricted Current Operating Expenditures (Line 1 less sum of 2a thru 2e)	<u>\$ 37,611,253</u>
4. Total FTE students for fiscal year (Form Exhibit VI, Total Column 2)	<u>5,598.27</u>
5. Totals Adjusted Unrestricted Current Operating Expenditures/Total FTE students (Yields adjusted cost per FTE)	<u>6,718.37</u>
6. Total Maryland eligible FTE students (From Exhibit VI)	<u>5,441.42</u>
7. State aid paid fiscal year ending June 30, 2010 (Exclude State paid benefits) (Complete Exhibit XI) (Based on two prior years audited FTEs)	<u>\$ 10,039,487</u>
8. TOTAL LOCAL CONTRIBUTIONS *	<u>\$ 15,939,806</u>
9. Percentage of adjusted Unrestricted Current Expenditures contributed by the local political subdivision rounded to two decimal places (Line 8/Line3) *	<u>42.38%</u>

\* Regional community colleges must supply this information for each county supporting the college

**MARYLAND HIGHER EDUCATION COMMISSION  
FROM HARFORD COMMUNITY COLLEGE  
SUMMARY OF FULL-TIME EQUIVALENT STUDENTS AND STUDENT TUITION AND FEES  
FOR FISCAL YEAR ENDED JUNE 30, 2010**

<u>Eligible Students</u>	FTE Students	Student Tuition and Fees
1. In-County (credit)	4,131.48	\$ 10,082,098
2. Out-of-County (credit)	206.02	978,565
3. Noncredit	1,103.92	3,429,680
<b>TOTAL ELIGIBLE STUDENTS</b>	<b>5,441.42</b>	<b>\$ 14,490,343</b>
 <u>Ineligible Students</u>		
Credit		
4. Out-of-State	131.60	\$ 897,906
5. Other	25.25	74,912
Noncredit		
6. Out-of-State		
7. Other		
<b>TOTAL INELIGIBLE STUDENTS</b>	<b>156.85</b>	<b>\$ 972,818</b>
<b>TOTAL STUDENTS</b>	<b>5,598.27</b>	<b>\$ 15,463,161</b>

Note: Regional community colleges are required to submit the above data for each of the counties supporting the college. Eligible refers to State fundable. FTEs shall be reported to the second place decimal.

MHEC-CC-4  
Rev. 02-88

EXHIBIT VI

**MARYLAND HIGHER EDUCATION COMMISSION  
FROM HARFORD COMMUNITY COLLEGE  
SUMMARY OF RESTRICTED FEDERAL GRANT PROGRAMS  
FOR FISCAL YEAR ENDED JUNE 30, 2010**

Program Title	July 1, 2009 Balance	Revenues	Expenditures	June 30, 2010 Balance
Federal Government				
Federal Work Study	\$ -	\$ 136,380	\$ 136,380	\$ -
SEOG	-	64,200	64,200	-
Pell Grants	-	5,335,724	5,335,724	-
Academic Competitive Grant	-	74,360	74,360	-
Direct Loan	-	16,307	16,307	-
Vocational Education	-	186,730	186,730	-
Federal Nursing Grant	-	58,244	58,244	-
Adult Basic Education	-	113,358	113,358	-
Small Business Development	-	147,852	147,852	-
HIV Prevention	-	8,367	8,367	-
Office of Economic Adjustment Grants	-	173,907	173,907	-
Effective Writing	-	55,719	55,719	-
Army Community Service	-	3,581	3,581	-
<b>TOTAL FEDERAL</b>	<b>\$ -</b>	<b>\$ 6,374,729</b>	<b>\$ 6,374,729</b>	<b>\$ -</b>

Note: Total should agree with Exhibit I, Restricted Fund (page 2, line 4).

MHEC-CC-4  
Rev. 02-88

EXHIBIT VII

**MARYLAND HIGHER EDUCATION COMMISSION  
FROM HARFORD COMMUNITY COLLEGE  
SUMMARY OF RESTRICTED STATE GRANT PROGRAMS  
FOR FISCAL YEAR ENDED JUNE 30, 2010**

Program Title	July 1, 2009 Balance	Revenues	Expenditures	June 30, 2010 Balance
State Government				
Literacy Programs	\$ -	\$ 172,117	\$ 172,117	\$ -
Learning Disabilities Program	-	4,727	4,727	-
BRAC Higher Education	-	69,764	69,764	-
Higher Education Conference Center	-	15,092	15,092	-
WEA Program	-	55,728	55,728	-
Child Care	-	11,900	11,900	-
ESOL	-	59,205	59,205	-
Health Manpower	-	910	910	-
Innovative Partnership for Technology	-	15,750	15,750	-
Department of Social Services	-	735,109	735,109	-
Essentials Workplace Skills	-	5,637	5,637	-
Small Business Development	-	108,901	108,901	-
Nurse Support II	-	184,401	184,401	-
Heat Regional Higher Ed	-	126,569	126,569	-
<b>TOTAL STATE</b>	<b>\$ -</b>	<b>\$ 1,565,810</b>	<b>\$ 1,565,810</b>	<b>\$ -</b>

Note: Total should agree with Exhibit I, Restricted Fund (page 2, line 5).

MHEC-CC-4  
Rev. 02-88

EXHIBIT VIII

**MARYLAND HIGHER EDUCATION COMMISSION  
FROM HARFORD COMMUNITY COLLEGE  
SUMMARY OF RESTRICTED LOCAL GRANT PROGRAMS  
FOR FISCAL YEAR ENDED JUNE 30, 2010**

<u>Program Title</u>	<u>July 1, 2009 Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>June 30, 2010 Balance</u>
<u>Local Government</u>				
<u>Detention Center</u>	\$ -	\$ 28,204	\$ 28,204	\$ -
<u>Small Business Development</u>	-	86,753	86,753	-
<u>Adult Basic Ed &amp; GED</u>	-	16,766	16,766	-
<u>Stem Workforce One</u>	-	2,946	2,946	-
<u>Harford Leadership Academy</u>	-	10,427	10,427	-
<u>New Visions</u>	-	280	280	-
<u>TOTAL LOCAL</u>	<u>\$ -</u>	<u>\$ 145,376</u>	<u>\$ 145,376</u>	<u>\$ -</u>

Note: Total should agree with Exhibit I, Restricted Fund (page 2, line 6).

MHEC-CC-4  
Rev. 02-88

EXHIBIT IX

**MARYLAND HIGHER EDUCATION COMMISSION  
FROM HARFORD COMMUNITY COLLEGE  
SUMMARY OF OTHER SOURCES OF UNRESTRICTED CURRENT GENERAL REVENUE  
FOR FISCAL YEAR ENDED JUNE 30, 2010**

Other Revenue Sources	Amount
Gifts:	
	\$ -
Total Gifts	<u>\$ -</u>
Other - Miscellaneous:	
Investment Income	\$ 39,806
Administrative Charges	261,016
Rental Income	87,428
Facilities Use	272,831
Reimbursement for Waivers	182,375
Improvement Reserve Revenue	264,078
Transfers from Fund Balance	1,952,178
Other	212,742
TOTAL OTHER - MISCELLANEOUS	<u>\$ 3,272,454</u>
TOTAL OTHER REVENUE SOURCES	<u>\$ 3,272,454</u>

NOTE: Totals should agree with Exhibit I, lines 9 and 10.

MHEC-CC-4  
Rev. 02-88

EXHIBIT X

**MARYLAND HIGHER EDUCATION COMMISSION  
FROM HARFORD COMMUNITY COLLEGE  
RECONCILIATION OF STATE AID  
FOR FISCAL YEAR ENDED JUNE 30, 2010**

	Amount
4,680.50 State Aid FTEs @ 1,335.08	<u>\$ 6,248,843</u>
Flat Grant	<u>3,790,644</u>
Part-time Grant	<u>                    </u>
Low Income Student Grant	<u>                    </u>
Other (specify below)	
Medium Size Factor	<u>                    </u>
Wealth Factor	<u>                    </u>
Retirement Transfer	<u>                    </u>
Supplemental State Aid	<u>                    </u>
Funding: Recession	<u>                    </u>
TOTAL STATE AID	<u><u>\$ 10,039,487</u></u>

MHEC-CC-4  
05-87

EXHIBIT XI

**MARYLAND HIGHER EDUCATION COMMISSION  
FROM HARFORD COMMUNITY COLLEGE  
RECONCILIATION OF MARYLAND FULL-TIME EQUIVALENT STUDENTS  
FOR FISCAL YEAR ENDED JUNE 30, 2010**

	Eligible Maryland FTEs Accepted by MHEC	Maryland FTEs Now Claimed per Audit
Summer Credit Enrollment (MHEC-C-2)	461.63	461.63
Summer Noncredit Enrollment (MHEC-CC-3)	178.94	178.94
Fall Credit Enrollment (MHEC-CC-2)	1,979.35	1,979.35
Fall Noncredit Enrollment (MHEC-CC-3)	402.99	402.99
Spring Credit Enrollment (MHEC-CC-2)	1,833.75	1,833.75
Spring Noncredit Enrollment (MHEC-CC-3)	521.99	521.99
Other Credit Enrollment (MHEC-CC-2)	62.77	62.77
Other Noncredit Enrollment (MHEC-CC-3)	-	-
<b>TOTAL ENROLLMENT</b>	<b>5,441.42</b>	<b>5,441.42</b>
Total Eligible Maryland FTEs accepted by MHEC during fiscal year	5,441.42	XXXXXXXXXXXXXXXXXXXX
Additional Eligible Maryland FTEs claimed per audit * (deletions)		XXXXXXXXXXXXXXXXXXXX
<b>TOTAL ELIGIBLE MARYLAND FTES**</b>	<b>5,441.42</b>	
<b>TOTAL UNDUPLICATED PART-TIME STUDENTS</b>		

\* When additional FTEs not previously reported to the Maryland Higher Education Commission are claimed as a result of the audit, a properly executed MHEC-CC-2 or MHEC-CC-3 must be filed with the MHEC-CC-4 to substantiate the claim.

\*\* This number of FTEs will be the basis for the payment of State aid two years hence. FTEs shall be reported to the second decimal place.

MHEC-CC-4

EXHIBIT XII



**MARYLAND HIGHER EDUCATION COMMISSION  
FROM HARFORD COMMUNITY COLLEGE  
STUDENT-FACULTY RATIO (CREDIT COURSES ONLY)  
FOR FISCAL YEAR ENDED JUNE 30, 2010**

TOTAL CREDIT HOURS GENERATED	<u>134,834.50</u>
TOTAL COURSE CREDIT HOURS TAUGHT	<u>7,420.00</u>
STUDENT-FACULTY RATIO (Total credit hours generated divided by total course credit hours taught)	<u>18.17</u>

NOTE:

Information for the computation of the student-faculty ratio is to be supplied by the chief academic officer in conformity with the guidelines decided upon by the Maryland Council of Community College Academic Deans as follows:

- A. Student credit hours generated and course credit hours taught are to be measured at the end of the third week of classes.
- B. Laboratory courses and independent study courses are to be excluded from the denominator if they did not appear independently on the printed class schedule.
- C. Continuing education (noncredit) courses are to be excluded.
- D. Includes all sessions.

MHEC-CC-4  
Rev. 02-88

EXHIBIT XIII

**MARYLAND HIGHER EDUCATION COMMISSION  
FROM HARFORD COMMUNITY COLLEGE  
FUNDING OF HEALTH MANPOWER SHORTAGE AND STATEWIDE PROGRAMS  
FOR FISCAL YEAR ENDED JUNE 30, 2010**

	Statewide Programs				Health Manpower Shortage				
	Fall	Winter	Spring	Summer	Fall	Winter	Spring	Summer	
	CC-2A	CC-2A	CC-2A	CC-2A	CC-2D	CC-2D	CC-2D	CC-2D	
1. Total Out-of-County Students Enrolled in HMS & Statewide Programs	9.00	1.00	12.00	2.00	24.00	15.00	75.00	42.00	201.00
2. Total Credit Hours *	70.50	3.00	111.00	13.00	197.50	30.00	568.50	194.00	1,406.00
3. Total Tuition Differential *	\$ 5,429	\$ 231	\$ 8,547	\$ 1,001	\$ 15,208	\$ 2,310	\$ 43,775	\$ 14,938	\$ 108,262
Total State Aid Received/Receivable for HMS & Statewide Programs	\$ 5,429	\$ 231	\$ 8,547	\$ 1,001	\$ 15,208	\$ 2,310	\$ 43,775	\$ 14,938	\$ 108,262
Minus Audit Adjustments	-	-	-	-	-	-	-	-	-
Total Audited State Aid Received/Receivable for HMS & Statewide Programs	\$ 5,429	\$ 231	\$ 8,547	\$ 1,001	\$ 15,208	\$ 2,310	\$ 43,775	\$ 14,938	\$ 108,262

\* Per Audit

MHEC CC-4

EXHIBIT XV