

**ANNUAL FINANCIAL REPORT
TO THE
MARYLAND HIGHER EDUCATION COMMISSION
FROM HARFORD COMMUNITY COLLEGE
YEAR ENDED JUNE 30, 2019**

**MARYLAND HIGHER EDUCATION COMMISSION
FROM HARFORD COMMUNITY COLLEGE
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YEAR ENDED JUNE 30, 2019**

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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 (the College) for the year ended June 30, 2019 listed in the foregoing table of contents, the related notes to the statutory statements, the full-time equivalent (FTE) enrollment data and the retirement system payments to/from MHEC included in the Annual Financial Report.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these statutory statements, the FTE enrollment data and the retirement system payments to/from MHEC included in the Annual Financial Report in accordance 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these statutory statements, the FTE enrollment data and the retirement system payments to/from MHEC included in the Annual Financial Report 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 statutory statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the statutory 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, 2019 on the basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 to the statutory statements included in the Annual Financial Report to the Maryland Higher Education Commission (MHEC-CC-4), which describes the basis of accounting. The statutory statements are 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. Our opinion is not modified with respect to that matter.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the statutory statements as a whole. The supplemental schedules listed in the foregoing table of contents are presented for purposes of additional analysis and are not a required part of the statutory 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 statutory statements. The information has been subjected to the auditing procedures applied in the audit of the statutory statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the statutory statements or to the statutory statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the statutory statements as a whole.

The accompanying statutory 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.



CliftonLarsonAllen LLP

Baltimore, Maryland
October 8, 2019

**MARYLAND HIGHER EDUCATION COMMISSION
FROM HARFORD COMMUNITY COLLEGE
SUMMARY STATEMENT OF REVENUES
FOR FISCAL YEAR ENDED JUNE 30, 2019**

<u>Revenue Sources</u>	<u>Unrestricted Current Fund</u>	<u>Restricted Current Fund</u>	<u>Total Revenues</u>
Student Tuition and Fees:			
1. Credit	\$ 19,178,389	\$ -	\$ 19,178,389
2. Noncredit	3,165,120	-	3,165,120
3. TOTAL STUDENT TUITION AND FEES	<u>\$ 22,343,509</u>	<u>\$ -</u>	<u>\$ 22,343,509</u>
Governmental: (Explain Restricted Funds on Exhibits VII, VIII, IX)			
4. Federal	\$ -	\$ 11,010,083	\$ 11,010,083
5. State	12,021,544	1,428,574	13,450,118
6. Local			
a. Operating Appropriation	16,811,612	180,627	16,992,239
b. In-Kind Appropriation	-	-	-
c. Other County Funding (describe below)			
i.	-	-	-
ii.	-	-	-
7. TOTAL GOVERNMENTAL	<u>\$ 28,833,156</u>	<u>\$ 12,619,284</u>	<u>\$ 41,452,440</u>
8. TOTAL SALES AND SERVICES OF EDUCATIONAL ACTIVITIES (Auxiliary Enterprise)	<u>\$ 4,223,742</u>	<u>\$ -</u>	<u>\$ 4,223,742</u>
Other:			
9. Gifts/Grants (Explain on Exhibit X)	\$ -	\$ 536,596	\$ 536,596
10. Other - Miscellaneous (Explain on Exhibit X)	1,683,109	1,157,870	2,840,979
11. TOTAL OTHER	<u>\$ 1,683,109</u>	<u>\$ 1,694,466</u>	<u>\$ 3,377,575</u>
12. TOTAL REVENUES	<u>\$ 57,083,516</u>	<u>\$ 14,313,750</u>	<u>\$ 71,397,266</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, 2019**

	<u>Unrestricted Current Fund</u>	<u>Restricted Current Fund</u>
Revenues:		
1. TOTAL REVENUES (Per Line 12, Exhibit I)	<u>\$ 57,083,516</u>	<u>\$ 14,313,750</u>
Expenditures by Function:		
Instruction	<u>\$ 17,902,631</u>	<u>\$ 1,796,133</u>
Research	<u>-</u>	<u>-</u>
Public Service	<u>-</u>	<u>-</u>
Academic Support	<u>6,702,295</u>	<u>4,907</u>
Student Services	<u>6,697,460</u>	<u>11,174,463</u>
Institutional Support	<u>11,000,334</u>	<u>(13,807)</u>
Operation and Maintenance of Plant	<u>4,680,360</u>	<u>194,183</u>
Scholarships and Fellowships	<u>1,152,515</u>	<u>1,089,666</u>
2. TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	<u>\$ 48,135,595</u>	<u>\$ 14,245,545</u>
3. TOTAL MANDATORY TRANSFERS	<u>\$ 32,369</u>	<u>\$ -</u>
4. TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND MANDATORY TRANSFERS	<u>\$ 48,167,964</u>	<u>\$ 14,245,545</u>
5. TOTAL AUXILIARY ENTERPRISES + IMPROVEMENT RESERVE	<u>\$ 4,230,944</u>	<u>\$ -</u>
6. TOTAL OTHER TRANSFERS	<u>\$ 3,646,064</u>	<u>\$ -</u>
7. TOTAL EXPENDITURES, TRANSFERS AND AUXILIARY ENTERPRISES	<u>\$ 56,044,972</u>	<u>\$ 14,245,545</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, 2019**

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	\$ 16,370,459	\$ -	\$ -	\$ 4,691,723	\$ 4,856,901	\$ 7,017,517	\$ 1,202,888	\$ 211,020	\$ 34,350,508
60xx	Contracted Services	809,250	-	-	1,384,835	674,114	2,509,993	1,731,793	-	7,109,985
61xx	Supplies and Materials	450,896	-	-	262,536	329,517	268,052	332,872	-	1,643,873
62xx	Communications	20,254	-	-	41,447	49,246	98,547	5,719	-	215,213
63xx	Conferences and Meetings	164,480	-	-	129,704	521,909	320,101	5,847	-	1,142,041
64xx	Grants/Subsidies	-	-	-	30,000	184,789	4,000	-	941,495	1,160,284
65xx	Utilities	5,185	-	-	-	-	-	1,378,461	-	1,383,646
66xx	Fixed Charges	19,518	-	-	-	61,838	779,460	22,628	-	883,444
67xx	Open (specify below)	-	-	-	-	-	-	-	-	-
68xx	Open (specify below)	-	-	-	-	-	-	-	-	-
69xx	Open (specify below)	-	-	-	-	-	-	-	-	-
7xxx	Furniture and Equipment	62,589	-	-	162,050	19,146	2,664	152	-	246,601
	Total Expenditures	\$ 17,902,631	\$ -	\$ -	\$ 6,702,295	\$ 6,697,460	\$ 11,000,334	\$ 4,680,360	\$ 1,152,515	\$ 48,135,595

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

EXHIBIT III

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, 2019**

Acct No.	Object Classification	Unrestricted Current Fund	Restricted Current Fund	Total Expenditures
5xxx	Compensation	\$ 34,350,508	\$ 1,817,023	\$ 36,167,531
60xx	Contracted Services	7,109,985	993,488	8,103,473
61xx	Supplies and Materials	1,643,873	104,259	1,748,132
62xx	Communications	215,213	14,022	229,235
63xx	Conferences and Meetings	1,142,041	212,819	1,354,860
64xx	Grants/Subsidies	1,160,284	11,083,741	12,244,025
65xx	Utilities	1,383,646	(9,554)	1,374,092
66xx	Fixed Charges	883,444		883,444
67xx	Open (specify below)	-	-	-
68xx	Open (specify below)	-	-	-
69xx	Open (specify below)	-	-	-
7xxx	Furniture and Equipment	246,601	29,747	276,348
	TOTAL EXPENDITURES	48,135,595	14,245,545	62,381,140
	TOTAL MANDATORY TRANSFERS	32,369	-	32,369
	TOTAL EXPENDITURES AND MANDATORY TRANSFERS	\$ 48,167,964	\$ 14,245,545	\$ 62,413,509

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

EXHIBIT IV

MHEC-CC-4
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See Notes to Statutory Statements.

**MARYLAND HIGHER EDUCATION COMMISSION
FROM HARFORD COMMUNITY COLLEGE
NOTES TO STATUTORY STATEMENTS
JUNE 30, 2019**

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 accounting principles generally accepted in the United States of America in various respects, among them that Governmental Accounting Standards Board Statements No. 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 noncash revenues and expenditures for certain fringe benefits which were paid by the State of Maryland are excluded.

NOTE 2 SHARED SERVICES

During the year ended June 30, 2019, the College charged \$71,381 to auxiliary enterprises to reimburse the College for the estimated cost of administrative services provided for the bookstore, food services, theater, early learning center and sports complex activity.

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

	<u>Revenues</u>	<u>Expenditures</u>
Total Revenues and Expenditures Shown in Annual Financial Report	\$ 71,397,266	\$ 70,290,517
Additions:		
Certain Fringe Benefits Paid by the State	2,651,737	2,651,737
Depreciation	-	4,874,016
Deletions:		
Direct Loans	(4,235,333)	(4,235,333)
Scholarship Allowance	(6,023,331)	(6,023,331)
Institutional Scholarships	(521,064)	(521,064)
Other GASB 35 Adjustments	<u>(188,303)</u>	<u>19,414</u>
Total Revenues and Expenses as Shown in the College's Financial Statements	<u><u>\$ 63,080,972</u></u>	<u><u>\$ 67,055,956</u></u>

**MARYLAND HIGHER EDUCATION COMMISSION
FROM HARFORD COMMUNITY COLLEGE
NOTES TO STATUTORY STATEMENTS
JUNE 30, 2019**

**NOTE 4 STATE CONTRIBUTIONS TO THE MARYLAND RETIREMENT PENSION SYSTEM AND
OPTIONAL RETIREMENT PLAN**

Contributions totaling \$2,115,572 were made to the Maryland Retirement and Pension System by the State of Maryland on behalf of the College during fiscal year 2019. Additional contributions totaling \$536,165 were made to the Optional Retirement Plan. Total fringe benefits paid directly by the State of Maryland in 2019 was \$2,651,737.

**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, 2019**

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) \$ 48,167,964
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.

<u>Item</u>	<u>Object</u>	<u>Function</u>	<u>Amount</u>
a) Vacation/Sick Leave Accrual	5501	Inst. Support	257,367
b)			
c)			
d)			
e)			
TOTAL DEDUCTIONS			<u>257,367</u>

3. Adjusted Unrestricted Current Operating Expenditures (Line 1 less sum of 2a thru 2e) \$ 47,910,597
4. Total FTE Students for Fiscal Year (Form Exhibit VI, Total Column 1) 4,505.00
5. Totals Adjusted Unrestricted Current Operating Expenditures/Total FTE Students (Yields adjusted cost per FTE) 10,634.98
6. Total Maryland Eligible FTE Students (From Exhibit VI) 4,319.87
7. State Aid Paid Fiscal Year Ending June 30, 2016 (Exclude State Paid Benefits) (Complete Exhibit XI) (Based on Two Prior Years Audited FTEs) \$ 12,021,544
8. TOTAL LOCAL CONTRIBUTIONS * \$ 16,811,612
9. Percentage of Adjusted Unrestricted Current Expenditures Contributed by the Local Political Subdivision Rounded to Two Decimal Places (Line 8/Line3) * 35.09%

* 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, 2019**

Eligible Students	FTE Students	Student Tuition and Fees
1. In-County (credit)	3,235.54	\$ 15,602,126
2. Out-of-County (credit)	231.31	1,770,368
3. Noncredit	853.02	3,165,120
TOTAL ELIGIBLE STUDENTS	4,319.87	\$ 20,537,614
<u>Ineligible Students</u>		
Credit		
4. Out-of-State	161.17	\$ 1,759,155
5. Other	23.96	46,740
Noncredit		
6. Out-of-State	-	-
7. Other	-	-
TOTAL INELIGIBLE STUDENTS	185.13	\$ 1,805,895
TOTAL STUDENTS	4,505.00	\$ 22,343,509

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.

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EXHIBIT VI

**MARYLAND HIGHER EDUCATION COMMISSION
FROM HARFORD COMMUNITY COLLEGE
SUMMARY OF RESTRICTED FEDERAL GRANT PROGRAMS
FOR FISCAL YEAR ENDED JUNE 30, 2019**

<u>Program Title</u>	<u>July 1, 2018 Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>June 30, 2019 Balance</u>
<u>Federal Government</u>				
Federal Work Study	\$ -	\$ 122,630	\$ 122,630	\$ -
SEOG	-	\$ 158,928	\$ 158,928	-
Pell Grants	-	\$ 5,422,400	\$ 5,422,400	-
Direct Loan	-	\$ 4,235,333	\$ 4,235,333	-
Vocational Education	-	\$ 188,213	\$ 188,213	-
Adult Basic Education	-	\$ 147,877	\$ 147,877	-
Small Business Development	-	\$ 222,047	\$ 222,047	-
TAACCT Cyber-Technology Pathways	-	\$ 34,723	\$ 34,723	-
MSDE Child Care	-	\$ 68,906	\$ 68,906	-
Susquehanna Workforce Development	-	\$ 120,024	\$ 120,024	-
First in the World	-	\$ 34,210	\$ 34,210	-
Regional Additive Manufacturing Path	-	\$ 38,404	\$ 38,404	-
NSF S-STEM	-	\$ 89,278	\$ 89,278	-
NEH Civil Rights Movement in Harford County	-	\$ 11,591	\$ 11,591	-
NSF Hire Harford First	-	\$ 69,102	\$ 69,102	-
WBHR LSAMP Program	-	\$ 6,363	\$ 6,363	-
CyberGen	-	\$ 35	\$ 35	-
Sexual Assault & Violence Education	-	\$ 40,019	\$ 40,019	-
TOTAL FEDERAL	\$ -	\$ 11,010,083	\$ 11,010,083	\$ -

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

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EXHIBIT VII

**MARYLAND HIGHER EDUCATION COMMISSION
FROM HARFORD COMMUNITY COLLEGE
SUMMARY OF RESTRICTED STATE GRANT PROGRAMS
FOR FISCAL YEAR ENDED JUNE 30, 2019**

<u>Program Title</u>	<u>July 1, 2018 Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>June 30, 2019 Balance</u>
<u>State Government</u>				
<u>Literacy Programs</u>	\$ -	\$ 171,476	\$ 171,476	\$ -
<u>ESOL</u>	-	27,520	27,520	-
<u>Nurse Support II</u>	-	127,658	127,658	-
<u>MHEC Nurse Support - Towson Collaboration</u>	-	135,638	135,638	-
<u>MHEC New Nursing Faculty Fellowship</u>	-	39,947	39,947	-
<u>One Step Away</u>	-	68,048	68,048	-
<u>Department of Social Services</u>	-	738,415	738,415	-
<u>Adaptive Learning in Statistics</u>	-	730	730	-
<u>Small Business Development</u>	-	117,796	117,796	-
<u>MD Open Source Textbook</u>	-	1,346	1,346	-
TOTAL STATE	\$ -	\$ 1,428,574	\$ 1,428,574	\$ -

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

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EXHIBIT VIII

**MARYLAND HIGHER EDUCATION COMMISSION
FROM HARFORD COMMUNITY COLLEGE
SUMMARY OF RESTRICTED LOCAL GRANT PROGRAMS
FOR FISCAL YEAR ENDED JUNE 30, 2019**

<u>Program Title</u>	<u>July 1, 2018 Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>June 30, 2019 Balance</u>
<u>Local Government</u>				
<u>Detention Center</u>	\$ -	\$ 33,801	\$ 33,801	\$ -
<u>Small Business Development</u>	-	81,905	81,905	-
<u>Workforce Development Feasibility Survey</u>	-	48,739	48,739	-
<u>Harford Leadership Academy</u>	-	8,657	8,657	-
<u>Special Book Fund</u>	-	1,170	1,170	-
<u>Hayes Heighe Exhibits</u>	-	4,907	4,907	-
<u>Maryland History</u>	-	1,448	1,448	-
<u>TOTAL LOCAL</u>	<u>\$ -</u>	<u>\$ 180,627</u>	<u>\$ 180,627</u>	<u>\$ -</u>

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

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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, 2019**

<u>Other Revenue Sources</u>	<u>Amount</u>
Gifts:	
Total Gifts	<u>\$ -</u>
Other - Miscellaneous:	
Investment Income	<u>\$ 747,407</u>
Administrative Charges	<u>344,548</u>
Rental Income	<u>42,715</u>
Facilities Use	<u>38,898</u>
Reimbursement for Waivers	<u>83,510</u>
Recovery of Bad Debt	<u>225,074</u>
Other	<u>200,957</u>
TOTAL OTHER - MISCELLANEOUS	<u>\$ 1,683,109</u>
TOTAL OTHER REVENUE SOURCES	<u>\$ 1,683,109</u>

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

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EXHIBIT X

**MARYLAND HIGHER EDUCATION COMMISSION
FROM HARFORD COMMUNITY COLLEGE
RECONCILIATION OF STATE AID
FOR FISCAL YEAR ENDED JUNE 30, 2019**

	Amount
4,708.57 State Aid FTEs @ \$1,577.34	\$ 7,427,015
Flat Grant	4,457,980
Part-Time Grant	
Low Income Student Grant	
Other (specify below)	
Medium Size Factor	
Wealth Factor	
Retirement Transfer	
Supplemental State Aid	136,549
Funding: Hold Harmless Provision	-
KMCCA Grant	
TOTAL STATE AID	\$ 12,021,544

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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, 2019**

	Eligible Maryland FTEs Accepted by MHEC	Maryland FTEs Now Claimed per Audit
Summer Credit Enrollment (MHEC-CC-2)	361.73	361.73
Summer Noncredit Enrollment (MHEC-CC-3)	93.05	93.05
Fall Credit Enrollment (MHEC-CC-2)	1,582.70	1,582.70
Fall Noncredit Enrollment (MHEC-CC-3)	340.94	340.94
Spring Credit Enrollment (MHEC-CC-2)	1,409.75	1,409.75
Spring Noncredit Enrollment (MHEC-CC-3)	419.03	419.03
Other Credit Enrollment (MHEC-CC-2)	112.67	112.67
Other Noncredit Enrollment (MHEC-CC-3)	-	-
TOTAL ENROLLMENT	4,319.87	4,319.87
Total Eligible Maryland FTEs Accepted by MHEC During Fiscal Year	4,319.87	XXXXXXXXXXXXXXXXXX)
Additional Eligible Maryland FTEs Claimed per Audit * (Deletions)	-	XXXXXXXXXXXXXXXXXX)
TOTAL ELIGIBLE MARYLAND FTES**	4,319.87	
TOTAL UNDUPLICATED PART-TIME STUDENTS		

* 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
Rev 05-87

EXHIBIT XII

**MARYLAND HIGHER EDUCATION COMMISSION
FROM HARFORD COMMUNITY COLLEGE
STUDENT-FACULTY RATIO (CREDIT COURSES ONLY)
FOR FISCAL YEAR ENDED JUNE 30, 2019**

TOTAL CREDIT HOURS GENERATED	<u>109,559.50</u>
TOTAL COURSE CREDIT HOURS TAUGHT	<u>6,228.00</u>
STUDENT-FACULTY RATIO (Total credit hours generated divided by total course credit hours taught)	<u>17.59</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.

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EXHIBIT XIII

**MARYLAND HIGHER EDUCATION COMMISSION
FROM HARFORD COMMUNITY COLLEGE
FUNDING OF HEALTH MANPOWER SHORTAGE AND STATEWIDE PROGRAMS
FOR FISCAL YEAR ENDED JUNE 30, 2019**

	Statewide Programs					Health Manpower Shortage				
	Fall CC-2A	Winter CC-2A	Spring CC-2A	Summer CC-2A	Total	Fall CC-2D	Winter CC-2D	Spring CC-2D	Summer CC-2D	Total
1. Total Out-of-County Students Enrolled in HMS & Statewide Programs	1.00	-	1.00	-	2.00	47.00	4.00	47.00	19.00	117.00
2. Total Credit Hours *	9.00	-	6.00	-	15.00	362.00	4.00	420.00	124.00	910.00
3. Total Tuition Differential *	\$ 815	\$ -	\$ 543	\$ -	\$ 1,358	\$ 32,768	\$ 362	\$ 38,018	\$ 11,004	\$ 82,152
Total State Aid Submitted for HMS & Statewide Programs	\$ 815	\$ -	\$ 543	\$ -	\$ 1,358	\$ 32,768	\$ 362	\$ 38,018	\$ 11,004	\$ 82,152
Minus Audit Adjustments	-	-	-	-	-	-	-	-	-	-
Total Audited State Aid Submitted for HMS & Statewide Programs	\$ 815	\$ -	\$ 543	\$ -	\$ 1,358	\$ 32,768	\$ 362	\$ 38,018	\$ 11,004	\$ 82,152

* Per Audit

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EXHIBIT XIV

**MARYLAND HIGHER EDUCATION COMMISSION
 FROM HARFORD COMMUNITY COLLEGE
 FUNDING OF ESOL GRANT PROGRAM
 FOR FISCAL YEAR ENDED JUNE 30, 2019**

	<u>TOTAL</u>
1. TOTAL NUMBER OF STUDENTS ENROLLED IN NONCREDIT ESOL PROGRAMS	<u>258</u>
2. TOTAL NONCREDIT EQUATED FTE	<u>62.76</u>
TOTAL NONCREDIT ESOL FUNDING NONCREDIT EQUATED FTE X \$800	<u><u>50,208</u></u>
	<u>TOTAL</u>
1. ESOL CREDIT HOURS	<u>-</u>
2. TOTAL CREDIT FTE	<u>-</u>
TOTAL ESOL CREDIT FTE X \$800	<u>-</u>
TOTAL CREDIT ESOL FUNDING	<u><u>-</u></u>
TOTAL NONCREDIT AND CREDIT ESOL FUNDING	<u><u>50,208</u></u>

**MARYLAND HIGHER EDUCATION COMMISSION
 FROM HARFORD COMMUNITY COLLEGE
 RETIREMENT SYSTEM PAYMENTS TO/FROM MHEC
 FOR FISCAL YEAR ENDED JUNE 30, 2019**

Optional Retirement System Reimbursements:	
Amount Due (to) from MHEC from Prior Year (FY2018)	\$ -
Reimbursement Requested from MHEC (Invoiced FY2019)	536,165
Add (Less) Additional Audit Adjustment	-
Less Amount Received from MHEC	<u>(487,104)</u>
Balance Due from/(to) MHEC	<u>\$ 49,061</u>
Teachers Retirement and Pension System Reimbursements to MHEC:	
Amount Due To (From) MHEC from Prior Year (FY2018)	\$ -
Required Reimbursement Reported to MHEC	124,836
Less Additional Audit Cost	-
Less Amount Paid to MHEC FY2018	<u>(124,836)</u>
Balance Due (from)/to MHEC	<u>-</u>
Total Amount Due From (To) MHEC	<u><u>\$ 49,061</u></u>

MHEC-CC-4
08-15

EXHIBIT XV