

**ANNUAL FINANCIAL REPORT  
TO THE  
MARYLAND HIGHER EDUCATION COMMISSION  
FROM HARFORD COMMUNITY COLLEGE  
YEAR ENDED JUNE 30, 2020**

**MARYLAND HIGHER EDUCATION COMMISSION  
FROM HARFORD COMMUNITY COLLEGE  
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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, 2020 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, 2020 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  
September 23, 2020

**MARYLAND HIGHER EDUCATION COMMISSION  
FROM HARFORD COMMUNITY COLLEGE  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2020**

<u>Revenue Sources</u>	<u>Unrestricted Current Fund</u>	<u>Restricted Current Fund</u>	<u>Total Revenues</u>
Student Tuition and Fees:			
1. Credit	\$ 18,736,900	\$ -	\$ 18,736,900
2. Noncredit	2,182,305	-	2,182,305
3. TOTAL STUDENT TUITION AND FEES	<u>\$ 20,919,205</u>	<u>\$ -</u>	<u>\$ 20,919,205</u>
Governmental: (Explain Restricted Funds on Exhibits VII, VIII, IX)			
4. Federal	\$ -	\$ 11,670,937	\$ 11,670,937
5. State	12,092,899	1,602,548	13,695,447
6. Local			
a. Operating Appropriation	17,147,844	249,826	17,397,670
b. In-Kind Appropriation	-	-	-
c. Other County Funding (describe below)			
i.	-	-	-
ii.	-	-	-
7. TOTAL GOVERNMENTAL	<u>\$ 29,240,743</u>	<u>\$ 13,523,311</u>	<u>\$ 42,764,054</u>
8. TOTAL SALES AND SERVICES OF EDUCATIONAL ACTIVITIES (Auxiliary Enterprise)	<u>\$ 3,361,115</u>	<u>\$ -</u>	<u>\$ 3,361,115</u>
Other:			
9. Gifts/Grants (Explain on Exhibit X)	\$ -	\$ 327,950	\$ 327,950
10. Other - Miscellaneous (Explain on Exhibit X)	1,420,516	1,627,969	3,048,485
11. TOTAL OTHER	<u>\$ 1,420,516</u>	<u>\$ 1,955,919</u>	<u>\$ 3,376,435</u>
12. TOTAL REVENUES	<u>\$ 54,941,579</u>	<u>\$ 15,479,230</u>	<u>\$ 70,420,809</u>

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

EXHIBIT I

**MARYLAND HIGHER EDUCATION COMMISSION  
FROM HARFORD COMMUNITY COLLEGE  
SUMMARY STATEMENT OF CURRENT FUNDS  
YEAR ENDED JUNE 30, 2020**

	<u>Unrestricted Current Fund</u>	<u>Restricted Current Fund</u>
Revenues:		
1. TOTAL REVENUES (Per Line 12, Exhibit I)	<u>\$ 54,941,579</u>	<u>\$ 15,479,230</u>
Expenditures by Function:		
Instruction	<u>\$ 17,183,563</u>	<u>\$ 2,158,467</u>
Research	<u>-</u>	<u>-</u>
Public Service	<u>-</u>	<u>-</u>
Academic Support	<u>6,282,396</u>	<u>5,492</u>
Student Services	<u>5,972,543</u>	<u>11,210,219</u>
Institutional Support	<u>11,773,704</u>	<u>279,055</u>
Operation and Maintenance of Plant	<u>4,717,822</u>	<u>169,687</u>
Scholarships and Fellowships	<u>1,045,743</u>	<u>1,500,853</u>
2. TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	<u>\$ 46,975,771</u>	<u>\$ 15,323,773</u>
3. TOTAL MANDATORY TRANSFERS	<u>\$ 47,322</u>	<u>\$ -</u>
4. TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND MANDATORY TRANSFERS	<u>\$ 47,023,093</u>	<u>\$ 15,323,773</u>
5. TOTAL AUXILIARY ENTERPRISES + IMPROVEMENT RESERVE	<u>\$ 3,746,783</u>	<u>\$ -</u>
6. TOTAL OTHER TRANSFERS	<u>\$ 631,064</u>	<u>\$ -</u>
7. TOTAL EXPENDITURES, TRANSFERS AND AUXILIARY ENTERPRISES	<u>\$ 51,400,940</u>	<u>\$ 15,323,773</u>

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

EXHIBIT II

MEHEC-CC-4  
Rev. 02-88

**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, 2020**

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	\$ 16,116,581	\$ -	\$ -	\$ 4,642,698	\$ 4,826,315	\$ 7,273,520	\$ 1,131,884	\$ 183,954	\$ 34,174,952
60xx	Contracted Services	646,859	-	-	1,182,484	496,919	2,497,149	1,973,207	-	6,796,618
61xx	Supplies and Materials	224,802	-	-	194,048	249,305	172,737	307,316	-	1,148,208
62xx	Communications	16,831	-	-	55,771	37,056	120,510	4,207	-	234,375
63xx	Conferences and Meetings	128,501	-	-	94,369	273,442	250,574	5,755	-	752,641
64xx	Grants/Subsidies	-	-	-	30,000	18,826	4,070	-	861,789	914,685
65xx	Utilities	2,565	-	-	-	-	-	1,079,485	-	1,082,050
66xx	Fixed Charges	8,140	-	-	-	61,158	745,798	30,737	-	845,833
67xx	Open (specify below)	-	-	-	-	-	-	-	-	-
68xx	Open (specify below)	-	-	-	-	-	-	-	-	-
69xx	Open (specify below)	-	-	-	-	-	-	-	-	-
7xxx	Furniture and Equipment	39,284	-	-	83,026	9,522	709,346	185,231	-	1,026,409
	Total Expenditures	<u>\$ 17,183,563</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,282,396</u>	<u>\$ 5,972,543</u>	<u>\$ 11,773,704</u>	<u>\$ 4,717,822</u>	<u>\$ 1,045,743</u>	<u>\$ 46,975,771</u>

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.

**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, 2020**

Acct No.	Object Classification	Unrestricted Current Fund	Restricted Current Fund	Total Expenditures
5xxx	Compensation	\$ 34,174,952	\$ 2,178,821	\$ 36,353,773
60xx	Contracted Services	6,796,618	1,106,807	7,903,425
61xx	Supplies and Materials	1,148,208	239,917	1,388,125
62xx	Communications	234,375	8,708	243,083
63xx	Conferences and Meetings	752,641	154,368	907,009
64xx	Grants/Subsidies	914,685	11,524,010	12,438,695
65xx	Utilities	1,082,050	30,990	1,113,040
66xx	Fixed Charges	845,833	-	845,833
67xx	Open (specify below)	-	-	-
68xx	Open (specify below)	-	-	-
69xx	Open (specify below)	-	-	-
7xxx	Furniture and Equipment	1,026,409	80,152	1,106,561
	TOTAL EXPENDITURES	<u>46,975,771</u>	<u>15,323,773</u>	<u>62,299,544</u>
	TOTAL MANDATORY TRANSFERS	<u>47,322</u>	<u>-</u>	<u>47,322</u>
	TOTAL EXPENDITURES AND MANDATORY TRANSFERS	<u>\$ 47,023,093</u>	<u>\$ 15,323,773</u>	<u>\$ 62,346,866</u>

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

EXHIBIT IV

MHEC-CC-4  
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**MARYLAND HIGHER EDUCATION COMMISSION  
FROM HARFORD COMMUNITY COLLEGE  
NOTES TO STATUTORY STATEMENTS  
JUNE 30, 2020**

**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, 2020, the College charged \$66,275 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**

	Revenues	Expenditures
Total Revenues and Expenditures Shown in Annual Financial Report	\$ 70,420,809	\$ 66,724,713
Additions:		
Certain Fringe Benefits Paid by the State	2,692,033	2,692,033
Depreciation	-	4,974,498
Deletions:		
Direct Loans	(3,754,457)	(3,754,457)
Scholarship Allowance	(6,103,086)	(6,103,086)
Institutional Scholarships	(631,064)	(631,064)
Other GASB 35 Adjustments	(81,761)	(79,950)
Total Revenues and Expenses as Shown in the College's Financial Statements	\$ 62,542,474	\$ 63,822,687

**MARYLAND HIGHER EDUCATION COMMISSION  
FROM HARFORD COMMUNITY COLLEGE  
NOTES TO STATUTORY STATEMENTS  
JUNE 30, 2020**

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

Contributions totaling \$2,145,276 were made to the Maryland Retirement and Pension System by the State of Maryland on behalf of the College during fiscal year 2020. Additional contributions totaling \$546,757 were made to the Optional Retirement Plan. Total fringe benefits paid directly by the State of Maryland in 2020 was \$2,692,033.

**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, 2020**

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) \$ 47,023,093
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	246,864
b)			
c)			
d)			
e)			
<b>TOTAL DEDUCTIONS</b>			<u>246,864</u>

3. Adjusted Unrestricted Current Operating Expenditures (Line 1 less sum of 2a thru 2e) \$ 46,776,229
4. Total FTE Students for Fiscal Year (Form Exhibit VI, Total Column 1) 4,118.38
5. Totals Adjusted Unrestricted Current Operating Expenditures/Total FTE Students (Yields adjusted cost per FTE) 11,357.92
6. Total Maryland Eligible FTE Students (From Exhibit VI) 3,958.51
7. State Aid Paid Fiscal Year Ending June 30, 2020 (Exclude State Paid Benefits) (Complete Exhibit XI) (Based on Two Prior Years Audited FTEs) \$ 12,092,899
8. TOTAL LOCAL CONTRIBUTIONS \* \$ 17,147,844
9. Percentage of Adjusted Unrestricted Current Expenditures Contributed by the Local Political Subdivision Rounded to Two Decimal Places (Line 8/Line3) \* 36.66%

\* 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, 2020**

	FTE Students	Student Tuition and Fees
<b><u>Eligible Students</u></b>		
1. In-County (credit)	3,012.57	\$ 15,172,338
2. Out-of-County (credit)	219.85	1,842,078
3. Noncredit	726.09	2,182,305
TOTAL ELIGIBLE STUDENTS	3,958.51	\$ 19,196,721
<b><u>Ineligible Students</u></b>		
Credit		
4. Out-of-State	142.04	\$ 1,681,228
5. Other	17.83	41,256
Noncredit		
6. Out-of-State	-	-
7. Other	-	-
TOTAL INELIGIBLE STUDENTS	159.87	\$ 1,722,484
TOTAL STUDENTS	4,118.38	\$ 20,919,205

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, 2020**

<u>Program Title</u>	<u>June 30, 2019 Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>June 30, 2020 Balance</u>
<u>Federal Government</u>				
<u>Federal Work Study</u>	\$ -	\$ 127,510	\$ 127,510	\$ -
<u>SEOG</u>	-	\$ 158,706	\$ 158,706	-
<u>Pell Grants</u>	-	\$ 5,168,132	\$ 5,168,132	-
<u>Direct Loan</u>	-	\$ 3,754,457	\$ 3,754,457	-
<u>Vocational Education</u>	-	\$ 169,581	\$ 169,581	-
<u>Adult Basic Education</u>	-	\$ 145,941	\$ 145,941	-
<u>Small Business Development</u>	-	\$ 181,519	\$ 181,519	-
<u>MSDE Child Care</u>	-	\$ 82,052	\$ 82,052	-
<u>Susquehanna Workforce Development</u>	-	\$ 80,060	\$ 80,060	-
<u>First in the World</u>	-	\$ 14,731	\$ 14,731	-
<u>Regional Additive Manufacturing Path</u>	-	\$ 66,909	\$ 66,909	-
<u>NSF S-STEM</u>	-	\$ 86,780	\$ 86,780	-
<u>NEH Civil Rights Movement in Harford County</u>	-	\$ 22,959	\$ 22,959	-
<u>NSF Hire Harford First</u>	-	\$ 158,471	\$ 158,471	-
<u>CARES Act I &amp; II</u>	-	\$ 1,294,878	\$ 1,294,878	-
<u>CyberGen</u>	-	\$ 67,452	\$ 67,452	-
<u>Sexual Assault &amp; Violence Education</u>	-	\$ 90,799	\$ 90,799	-
<b>TOTAL FEDERAL</b>	<b>\$ -</b>	<b>\$ 11,670,937</b>	<b>\$ 11,670,937</b>	<b>\$ -</b>

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

**MARYLAND HIGHER EDUCATION COMMISSION  
FROM HARFORD COMMUNITY COLLEGE  
SUMMARY OF RESTRICTED STATE GRANT PROGRAMS  
FOR FISCAL YEAR ENDED JUNE 30, 2020**

<u>Program Title</u>	<u>June 30, 2019 Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>June 30, 2020 Balance</u>
<u>State Government</u>				
<u>Literacy Programs</u>	\$ -	\$ 154,202	\$ 154,202	\$ -
<u>ESOL</u>	-	83,920	83,920	-
<u>Nurse Support II</u>	-	82,524	82,524	-
<u>MHEC Nurse Support - Towson Collaboration</u>	-	347,681	347,681	-
<u>MHEC New Nursing Faculty Fellowship</u>	-	50,053	50,053	-
<u>MHEC Academic Nurse Educator</u>	-	24,987	24,987	-
<u>One Step Away</u>	-	62,094	62,094	-
<u>Maryland Arts Council</u>	-	19,838	19,838	-
<u>Department of Social Services</u>	-	538,117	538,117	-
<u>MSDE Child Care Subsidy</u>	-	1,600	1,600	-
<u>Inclusive Higher Education Program Developmt</u>	-	121,628	121,628	-
<u>Small Business Development</u>	-	108,901	108,901	-
<u>Maryland Development Disabilities Council</u>	-	4,349	4,349	-
<u>MD Open Source Textbook (MOST)</u>	-	2,654	2,654	-
<b>TOTAL STATE</b>	<b>\$ -</b>	<b>\$ 1,602,548</b>	<b>\$ 1,602,548</b>	<b>\$ -</b>

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, 2020**

<u>Program Title</u>	<u>June 30, 2019 Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>June 30, 2020 Balance</u>
<u>Local Government</u>				
<u>Detention Center</u>	\$ -	\$ 42,961	\$ 42,961	\$ -
<u>Small Business Development</u>	-	190,643	190,643	-
<u>Harford County Ag Symposium</u>	-	9,852	9,852	-
<u>Harford County Cultural Arts</u>	-	6,370	6,370	-
<u>Other</u>	-	-	-	-
<u>Other</u>	-	-	-	-
<u>Other</u>	-	-	-	-
<u>TOTAL LOCAL</u>	<u>\$ -</u>	<u>\$ 249,826</u>	<u>\$ 249,826</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, 2020**

<u>Other Revenue Sources</u>	<u>Amount</u>
Gifts:	
Total Gifts	<u>\$ -</u>
Other - Miscellaneous:	
Investment Income	<u>\$ 493,801</u>
Administrative Charges	<u>455,443</u>
Rental Income	<u>43,231</u>
Facilities Use	<u>43,487</u>
Reimbursement for Waivers	<u>88,165</u>
Recovery of Bad Debt	<u>153,614</u>
Other	<u>142,775</u>
TOTAL OTHER - MISCELLANEOUS	<u>\$ 1,420,516</u>
TOTAL OTHER REVENUE SOURCES	<u>\$ 1,420,516</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, 2020**

	Amount
4,369.72 State Aid FTEs @ \$1,693.05	<u>\$ 7,398,154</u>
Flat Grant	<u>4,694,745</u>
Part-Time Grant	<u>-</u>
Low Income Student Grant	<u>-</u>
Other (specify below)	
	<u>-</u>
	<u>-</u>
	<u>-</u>
	<u>-</u>
	<u>-</u>
	<u>-</u>
TOTAL STATE AID	<u><u>\$ 12,092,899</u></u>

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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, 2020**

	Eligible Maryland FTEs Accepted by MHEC	Maryland FTEs Now Claimed per Audit
Summer Credit Enrollment (MHEC-CC-2)	283.23	283.23
Summer Noncredit Enrollment (MHEC-CC-3)	109.82	109.82
Fall Credit Enrollment (MHEC-CC-2)	1,512.78	1,512.78
Fall Noncredit Enrollment (MHEC-CC-3)	329.73	329.73
Spring Credit Enrollment (MHEC-CC-2)	1,341.01	1,341.01
Spring Noncredit Enrollment (MHEC-CC-3)	286.54	286.54
Other Credit Enrollment (MHEC-CC-2)	95.40	95.40
Other Noncredit Enrollment (MHEC-CC-3)	-	-
<b>TOTAL ENROLLMENT</b>	<b>3,958.51</b>	<b>3,958.51</b>
Total Eligible Maryland FTEs Accepted by MHEC During Fiscal Year	3,958.51	XXXXXXXXXXXXXXXXXX
Additional Eligible Maryland FTEs Claimed per Audit * (Deletions)	-	XXXXXXXXXXXXXXXXXX
<b>TOTAL ELIGIBLE MARYLAND FTES**</b>	<b>3,958.51</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  
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, 2020**

TOTAL CREDIT HOURS GENERATED	<u>101,769.00</u>
TOTAL COURSE CREDIT HOURS TAUGHT	<u>6,066.00</u>
STUDENT-FACULTY RATIO (Total credit hours generated divided by total course credit hours taught)	<u>16.78</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, 2020**

	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	50.00	6.00	51.00	16.00	123.00
2. Total Credit Hours *	-	-	-	3.00	3.00	416.00	12.00	437.50	94.00	959.50
3. Total Tuition Differential *	\$ -	\$ -	\$ -	\$ 91	\$ 91	\$ 93	\$ 93	\$ 93	\$ 91	\$ 370
Total State Aid Submitted for HMS & Statewide Programs	\$ -	\$ -	\$ -	\$ 272	\$ 272	\$ 38,788	\$ 1,119	\$ 40,793	\$ 8,509	\$ 89,208
Minus Audit Adjustments	-	-	-	-	-	-	-	-	-	-
Total Audited State Aid Submitted for HMS & Statewide Programs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 272</u>	<u>\$ 272</u>	<u>\$ 38,788</u>	<u>\$ 1,119</u>	<u>\$ 40,793</u>	<u>\$ 8,509</u>	<u>\$ 89,208</u>

\* Per Audit

MHEC CC-4

EXHIBIT XIV

**MARYLAND HIGHER EDUCATION COMMISSION  
 FROM HARFORD COMMUNITY COLLEGE  
 FUNDING OF ESOL GRANT PROGRAM  
 FOR FISCAL YEAR ENDED JUNE 30, 2020**

	TOTAL
1. TOTAL NUMBER OF STUDENTS ENROLLED IN NONCREDIT ESOL PROGRAMS	171
2. TOTAL NONCREDIT EQUATED FTE	52.39
TOTAL NONCREDIT ESOL FUNDING NONCREDIT EQUATED FTE X \$800	41,912
	TOTAL
1. ESOL CREDIT HOURS	-
2. TOTAL CREDIT FTE	-
TOTAL ESOL CREDIT FTE X \$800	-
TOTAL CREDIT ESOL FUNDING	-
TOTAL NONCREDIT AND CREDIT ESOL FUNDING	-

**MARYLAND HIGHER EDUCATION COMMISSION  
FROM HARFORD COMMUNITY COLLEGE  
RETIREMENT SYSTEM PAYMENTS TO/FROM MHEC  
FOR FISCAL YEAR ENDED JUNE 30, 2020**

Optional Retirement System Reimbursements:	
Amount Due (to) from MHEC from Prior Year (FY2019)	\$ 49,060
Reimbursement Requested from MHEC (Invoiced FY2020)	546,757
Add (Less) Additional Audit Adjustment	-
Less Amount Received from MHEC	<u>(484,059)</u>
Balance Due from/(to) MHEC	\$ 111,758
Teachers Retirement and Pension System Reimbursements to MHEC:	
Amount Due To (From) MHEC from Prior Year (FY2019)	\$ -
Required Reimbursement Reported to MHEC	130,896
Less Additional Audit Cost	(4,000)
Less Amount Paid to MHEC FY2019	<u>(130,896)</u>
Balance Due (from)/to MHEC	<u>(4,000)</u>
Total Amount Due From (To) MHEC	<u>\$ 115,758</u>

MHEC-CC-4  
08-15

EXHIBIT XV