

**COMMUNITY FOUNDATION OF
HARFORD COUNTY, INC.**

Financial Statements

June 30, 2013 and 2012

(With Independent Accountant's Review Report)

Leo J. Knighton
Certified Public Accountant

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Independent Accountant's Review Report

To the Management and
the Board of Directors
Community Foundation of Harford County, Inc.:

I have reviewed the accompanying statements of financial position of Community Foundation of Harford County, Inc. (CFHC) as of June 30, 2013 and 2012 and the related statements of activities and cash flows for the years then ended. A review includes primarily applying analytical procedures to management's financial data and performing inquiries of organization management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the review in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require that I perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. I believe that the results of my procedures provide a reasonable basis for my report.

Based on my reviews, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be presented in conformity with accounting principles generally accepted in the United States of America.

My review was made primarily for the purposes of expressing a conclusion that there are no material modifications that should be made to the financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America. The supplementary information included in the accompanying Schedules 1 and 2 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 inquiry and analytical procedures applied in the review of the basic financial statements, and I did not become aware of any material modifications that should be made to such information.

Leo J. Knighton

January 28, 2014

