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SECTION C - FINANCIAL RESOURCES

OVERVIEW

The Criterion Two Team found that Estrella Mountain has demonstrated effective organization of its financial resources through the following findings.

- ◆ The existence of clearly-defined Maricopa financial policies and centralized Maricopa support services assist Estrella Mountain in meeting its mission and goals.
- ◆ The fiscal viability of the institution is ensured through effective management control and accountability.
- ◆ The use of cross-functional and integrated teams for budget development and resource allocation at Estrella Mountain and Maricopa promotes increased awareness, understanding, and ownership of College finances.
- ◆ Estrella Mountain budget resources are effectively distributed and managed in order to meet the College’s mission and goals.

FINDING **Clearly defined Maricopa financial policies and centralized support services augment the success of Estrella Mountain in meeting its mission and goals.**

Estrella Mountain receives its funds from the Maricopa Community College District which is the entity legally recognized to assess fees and collect revenues. With the adoption of Maricopa Governance, former Governing Board policies that once governed day-to-day operations of the Maricopa Community Colleges are now administered by the Chancellor and are titled “administrative regulations.” The conversion of Governing Board Policies to administrative regulations is an ongoing, participative process. Administrative Regulations Website: <http://www.dist.maricopa.edu/gvpolicy/adregs/index2.html>

The Maricopa Business Services Division provides centralized support and technical assistance to individual campuses. These services include accounting, auditing, purchasing, auxiliary services, accounts payable, and

budgeting. Additional information is available at the Maricopa Business Services website: <http://www.dist.maricopa.edu/business/>.



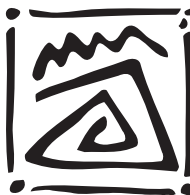
An automated financial record system (Oracle Governmental Financials) captures all financial transactions and provides data for the preparation for the Maricopa Colleges' Comprehensive Annual Financial Report (CAFR), including the audited financial statements. These statements present information on the financial position of Maricopa Colleges and whether resources were adequate to cover the costs of providing services during the reporting period.

The Maricopa Colleges' award-winning CAFR is distributed to the Board and executive management, the state legislature, federal and state agencies, bond rating, and financial institutions as well as others throughout the general public. Internal management reports, customized to meet the information and decision-making needs at all levels of the organization, aid in the management of allocated resources.



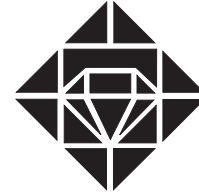
The supplemental schedule, Current Unrestricted Funds-Schedule of Revenues, Expenditures, and Other Changes by the College/Center is in accordance with the terms of a Memorandum of Understanding (MOU) between Maricopa Colleges and The Higher Learning Commission. The MOU outlines an appropriate pattern of evidence to be made available by Maricopa Colleges for purposes of meeting certain NCA Criteria for accreditation related to financial resources/uses and other assurances. This schedule presents current unrestricted revenues and expenditures for each college/center. Copies of the MOU and CAFR are available in the Resource Room.

Information about Maricopa and its fiscal policies and practices is widely available to all constituents through a set of publications and briefings. Representative samples of these reports are available in the Resource Room.



The **Maricopa Annual Budget Report** compiles expense and revenue schedules for all funds and includes historical data about headcount, full-time student equivalencies, and tuition and fee data.

The **Comprehensive Annual Financial Report** includes the Attorney General's opinion, Maricopa financial statements and notes, and a description of the Maricopa financial position.



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The **District Major Taxpayer’s Budget Briefing** is a summary of the Annual Budget Report and highlights major revenue and expense data for the next budget year.

The **State Board Annual Report to the Governor** is prepared by the State Board of Directors for Community Colleges. This publication includes a description of each Arizona community college and compares trends and data about each district.

FINDING Estrella Mountain has the support of a solid revenue base.

Revenue for Maricopa is obtained primarily from three sources: property taxes, appropriations based on full-time student equivalents (FTSE) from the State of Arizona, and student tuition and fees. The District also receives funds through state and federal government grants and contracts, and capital construction and equipment funds through the issuance of bonds approved by Maricopa County voters. Capital state aid is received for the primary purpose of construction and/or equipment purchase.

**Table 4.17 Maricopa General Fund I
Sources of Selected Revenues
(dollars in thousands)**

Revenue Source	FY00-01 Amount	FY01-02 Amount
Property Taxes	\$187,643	\$204,649
State Appropriation	\$ 47,946	\$ 49,974
Tuition and Fees	\$ 57,994	\$ 63,461

PROPERTY TAXES

Property taxes are a major source of revenue for the operating and capital needs of the Maricopa Colleges. The District levy on operational funds for the community colleges is imposed on all real property in Maricopa County. Table 4.18 provides a 3-year review of tax rates.

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Table 4.18 Maricopa Community College Historic Tax Rates

Fiscal Years	Primary Tax Rate	Secondary Tax Rate	Combined Rate
1999-00	0.9741	0.1544	1.1285
2000-01	0.9691	0.1503	1.1194
2001-02	0.9583	0.1524	1.1107



STATE AID

The State Aid allocation is primarily based on a statutory formula relating to enrollment levels. This formula provides for additional State Aid when actual FTSE increases between fiscal years. State Aid may also include supplemental appropriations for special initiatives. The most current budget assumes full funding for dual enrollment students; this is, however, a pending issue, totaling \$1.1 million in combined operational and capital funding.

TUITION AND FEES

The Tuition and Fees category often serves as an offset for revenue shortfalls in the other major revenue categories. Despite fairly regular annual increases, Tuition and Fees costs for Maricopa Community Colleges continue to remain competitive when compared to the national average and state universities.



Table 4.19 National and Statewide Comparisons of Tuition

National and Statewide Comparisons of Tuitions
(Based on Full-time Enrollment For The Academic Year)

Fiscal Year	Maricopa Community College District	National CC Average	Universities
2000-01	\$1,230.00	\$1,358.00	\$2,272.00
2001-02	\$1,290.00	\$1,394.00	\$2,412.00

Maricopa and Estrella Mountain fully recognize the impact increasing tuition and fees can have on student access. In response, the identification of scholarship monies is a high priority. The establishment of the Maricopa Foundation and the Estrella Mountain Scholarship Endowment address this issue.



The Maricopa Foundation is fiscally and organizationally separate from the District and maintains and manages its own separate accounts. The foundation's purpose is to receive private gifts, requests, and donations on behalf of the district. Funds from the foundation are distributed by the Foundation Board of Directors to benefit the District colleges and to provide student scholarships.

In 1999, Estrella Mountain established a scholarship endowment to help further remove the financial barrier faced by many of its students. The College serves a geographic area where four cities and towns have poverty statistics that exceed the Maricopa County average. The Estrella Mountain Scholarship Endowment campaign plans to raise \$750,000 by 2007. Funds raised are managed by the Maricopa Community Colleges Foundation, a tax exempt 501 (c)(3).

ECONOMIC CLIMATE

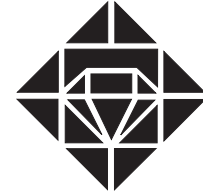
Although Maricopa County and the Maricopa Colleges have experienced a positive economic climate over the last several years, recent trends such as declining job growth, lower than expected revenue collections, and a state budget shortfall will create future financial challenges.

The most recent development in this area is the budget cutting decision by Arizona's Governor to reduce budgets for state agencies by 4.5% in both the current and upcoming fiscal years. The impact for Maricopa in FY 2001-02 is expected to be approximately \$2.6 million. While the current strategy is to use reserve balances to accommodate much of this reduction, the colleges will also be required to make cuts. Estrella Mountain's contribution is expected to be approximately \$44,000 (including the Southwest Skill Center).

Fund Accounting

As required by the generally accepted accounting standards of the American Institute of Certified Public Accountants, Estrella Mountain uses the fund accounting method of categorizing revenues and expenditures.

ESTRELLA MOUNTAIN COMMUNITY COLLEGE



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Chapter 4

Fund Descriptions

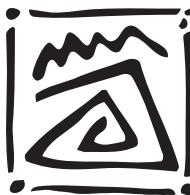


General Fund or Fund 1: at \$355.6 million in FY01-02, this is the District's main operating budget, accounting for most of the day-to-day expenses of the colleges and district office including the salaries and benefits of most faculty and staff, utility costs, supplies etc. Most unit-specific and district-wide budget development focuses on the use of these resources, due to: the fact that this is the largest operational budget, resources are unrestricted in use, and the good economy in the nation and Arizona has resulted in revenue growth in recent years.

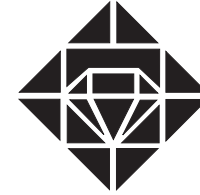
Auxiliary Funds or Fund 2: a second operating budget totaling \$65.6 million; varied fees and charges finance particular activities and services (or auxiliary enterprises). Examples include non-credit programs and course fees. Additionally, Fund 2 includes the student activity fees portion of the county resident tuition and fee charge paid by all students taking credit courses (\$12.50 of a total \$43 per credit hour). These funds are allocated for varied district-wide initiatives such as scholarships and student accident insurance with remaining funds allocated to each of the colleges for student services and activities.



Restricted Funds or Fund 3: the third operating budget, accounting for \$96.8 million in funds that are restricted in use, such as grants, contracts, student financial aid, skill center finances and Proposition 301 funds. Proposition 301 was passed by voters in November 2000. The .6% increase in sales taxes is dedicated to education, with the share for community colleges earmarked for workforce development initiatives.



Unrestricted Plant Funds or Fund 7: a \$154.6 million capital budget, which records revenues and expenditures for new construction, major remodeling, major maintenance, land purchases and capital equipment. Forty-four percent of the capital budget is dedicated to the capital development program approved by voters in 1994; another 25% is for debt service for the bonds issued to fund this program as well as revenue bonds for performing arts centers and other facilities. The decline in the budget is due to the steady implementation of the 1994 capital program; this decline will continue each year until the program is fully implemented and all resources are expended.



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Table 4.20 reflects the by-fund dollars budgeted at Estrella Mountain in each of the last three years.

Table 4.20 Estrella Mountain Budget by Fund

Year	99-00	00-01	01-02
Fund 1	\$8,316,505	\$9,817,771	\$11,503,020
Fund 2	\$1,205,299	\$1,525,819	\$1,571,032
Fund 7	\$876,472	\$1,044,276	\$597,418
Total Funds	\$10,218,276	\$12,387,866	\$13,671,570

FUNCTIONAL BUDGET CATEGORIES

Estrella Mountain budgets the greatest portion of its resources to instruction and academic support - 59% combined in FY2001-02 (See Table 4.21). This percentage, is consistent with the District Average. The greater percentage of budget allocations to Student Services at Estrella Mountain is reflective of both the philosophy of support for student development and the specific needs of the student population.

Table 4.21 Comparison of Budget by Function

Budget Function	Maricopa Average		Estrella Mountain Average			
	FY 2001-02		FY 2000-01		FY 2001-02	
	Amount	%	Amount	%	Amount	%
Instruction	162,522,870	46	5,560,387	49	5,534,387	48
Academic Support	38,943,169	11	1,305,151	11	1,287,566	11
Administration	49,139,376	14	1,139,614	10	1,139,614	10
Student Services	25,730,323	7	1,453,819	13	1,453,819	13
Physical Plant	26,246,370	7	997,594	8	997,594	9
Gen Institutional And Public Service	32,285,266	9	1,083,217	9	1,090,040	9
Contingency	20,612,823	6	--	--	--	--
Total	355,480,197	100	11,539,782	100	11,503,020	100

In FY 2001-02, Estrella Mountain received approximately \$500,000 in new allocations. These resources support seven new faculty, inflation, technology access expansion, computer maintenance support, seed money for an IT Readiness program, and a program advisor position to support cohorts of math and science students throughout the college experience.

FINDING: Management control and financial accountability demonstrated by Estrella Mountain and Maricopa assure the fiscal viability of the institution.

MARICOPA'S ROLE

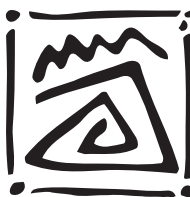


District conforms to the accounting practices accepted by the Arizona State Board of Directors for Community Colleges. The Vice Chancellor of Business Affairs is the Chief Financial Officer of the District.

The District has a centralized process for budget development, purchasing, payroll, accounts payable, external reporting, property accounting, general ledger maintenance, and audit. This centralized process supports the ten colleges and skill centers under its jurisdiction. The purpose of the centralized process is to provide effective funds management, competitive bidding, and large volume purchasing discounts. The centralized process allows the campuses to participate in large contracts such as food service, bookstore and copier services with outside vendors. The centralization provides the volume needed in the negotiation process.



Regular monitoring of revenues and expenditures is necessary for budgetary projections to ensure the availability of funds to meet the operational needs for the current and future years. District has established goals for financial stability that enable the Maricopa Colleges to manage revenue shortfalls and cash flows for continued operations and contingencies. The Financial Stability Plan is the cornerstone on which each fiscal year's budget is built. This plan provides procedures to manage revenue shortfalls and cash flows to assure continued operations and provide for unforeseen events, without impairing the quality of service. As an outcome of the plan the Governing Board adopted a Financial Management Policy. The implementation of this policy was a major factor in the achievement of a Moody's Aaa rating for the General Obligation Bonds Projects of 1994.



The Financial Management Policy is Section 8-3 of the Governing Board Policies and is available for review in the Resource Room.

The review of Maricopa financial records occurs under the auspices of the State of Arizona, Office of Auditor General. The Auditor Gen-

eral conducts annual audits to evaluate the internal controls, reliability of financial information, and compliance with external granting agency guidelines.

In the Fall of 1999, the Vice Chancellor of Business Services launched the Maricopa Risk Assessment Process (MRAP) initiative under the direction of the Governing Board. The goal of the MRAP was to embed ongoing assessment of risk into Maricopa's culture. Emphasis was placed on the "tone at the top" which is predicted on ethical values, integrity, and competence. The MRAP philosophy fosters continued evaluation of effectiveness and efficiency of organized leadership, systems, and strategies.

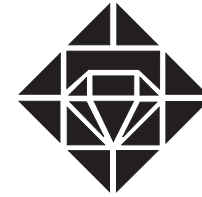
ESTRELLA MOUNTAIN'S ROLE

While Estrella Mountain receives its funding from the District, the monitoring of funds is the responsibility of the college administration. The Dean of Administrative Services, Business Manager, and Fiscal Agent are accountable for college budget development and administration, budget planning, purchasing and reporting.

The Business Manager works with both the Fiscal Agent and the Dean of Administrative Services in budget development, purchasing, monitoring of the budget, receiving and property control, and oversees collections and payroll. The Fiscal Agent monitors the budget, approves purchase requests, petty cash, and is responsible for the cashier's office and the cash management of that office.

Estrella Mountain is subject to unannounced audits by the Internal Auditing staff. All cash audits have reflected few or no discrepancies, indicating that the College manages its cash resources effectively.

A recent audit of the fiscal office procedures was conducted to provide recommendations for improving cash management practices. The implementation of the audit recommendations will assign a greater degree of responsibility and accountability to the cashiers for safeguarding assets. In addition, the segregation of duties for the collection, recording, reconciliation and deposit of tuition and fee revenues, debt payments, and the issuance of refunds will provide better control and management of cash transactions.



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A bi-annual audit of capital assets is conducted by an outside source. The most recent audit in February 2001 determined that Estrella Mountain had a stellar accountability factor with a less than one half percent of capital assets not found. This recent audit reflects the diligence placed on asset management. During this audit, a core team was developed to review processes and conduct regular audits in an effort to keep audit exceptions to a minimum.



The campuses rely on the continuous support of the District Business Services and the Legal Department. New leadership in these areas, as well as an increased focus on risk assessment, has significantly impacted accountability in college operations.

Estrella Mountain supports this trend and has taken a proactive position on the initiatives. The Fiscal Office has developed a comprehensive procurement manual and continues to conduct procurement training sessions. The Cashiers Office is working toward better segregation of duties, and a core group for asset control (ACT) as been formed.

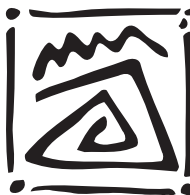
FINDING: Estrella Mountain and Maricopa use cross-functional and vertically integrated teams for budget development and resource allocation.



BUDGET DEVELOPMENT

Maricopa Budget Process

Estrella Mountain's annual budget process is closely integrated with the annual budgeting process employed by Maricopa. Each college in the Maricopa system receives its funding based on the operational priorities defined by the Chancellor in conjunction with Maricopa Governing Board recommendations. The Financial Advisory Committee (FAC), consisting of Governing Board members, District, and College administrators, employee group representatives, and students reviews and evaluates Maricopa revenue and expenditure scenarios and makes preliminary base funding recommendations for each college and for other Maricopa units.



Historically, the colleges receive a new base budget consistent with the previous year's budget. The base budget is usually enhanced

through a number of annual budgetary allocations (inflation, Meet and Confer, employee policy requirements, etc.). When new resources are identified, colleges are invited to submit requests for supplemental budget funding.

For FY 2002-03, Estrella Mountain submitted six budget packages totalling \$1,855,677. These requests were targeted toward the challenges of Continuing Growth, Becoming Comprehensive and NCA Accreditation. No budget allocations decisions have been made at this time.

Estrella Mountain Budget Process

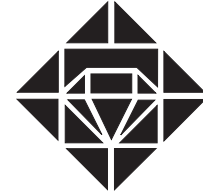
Estrella Mountain engages in participatory, comprehensive budget planning. The College budget process is closely aligned with the District process but has remained flexible to respond to resource variances. The Budget Development Steering Team (BDST), facilitated by the College Business Manager, assists to coordinate the annual budget process. BDST's current membership includes representatives from each of the Leadership Council advisory teams and from each of the major employee policy groups.

This team currently is working on redefining its membership and purposes, as well as engaging in discussions about ways to improve the process. Their objectives are to:

- ◆ strengthen alignment to strategic and divisional plans
- ◆ establish greater consistency in the annual budget process
- ◆ improve broad based understanding of the college budget
- ◆ develop communication strategies

Over the last few years the capital portion of Estrella Mountain's budget planning has been improved and refined. Capital resources are first reserved for institutional priorities, using the following criteria:

- ◆ Workspace requirements for new employees
- ◆ Information resources (books, databases, microforms, etc.)
- ◆ Technology infrastructure
- ◆ Capital contingency (approximately 5% across all capital allocations categories)



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Budget requests supporting capital needs are submitted by the divisions through the appropriate levels of hierarchy. Upon further prioritization to align budget requests with college visions/missions/strategic goals and to adhere to Governing Board goals, these requests are forwarded to Leadership Council for review. The College deans make the final determination regarding approval of capital requests and allocation of resources taking into consideration the following academic and administrative priorities:

- ◆ FTSE growth and/or accreditation support
- ◆ Accommodation of multi-divisional needs
- ◆ Significant improvements in customer service efforts
- ◆ Items essential to accomplishing divisional goals and objectives

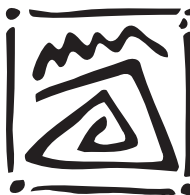
The strategies used for capital planning have provided the framework for BDST's work to improve the processes used in operational planning. The results will serve to link all levels of planning to decision-making around resource allocations.

Planning for the Future



The 1994 General Obligation Bond Election provided the Maricopa Colleges with \$389 million for new construction and remodeling of facilities and additional resources to be used for enrollment growth, technology enhancement, and staff development. These bond resources, as well as State Aid monies, are the basis of annual capital allocations to the Colleges and District units. However, FY 2001-02 is the final year annual allocations will be funded through the bond program.

The Maricopa District has planned for "bridge" funding between bond programs. To provide this "bridge" funding, \$13.5 million in fund balances and state aid appropriations have been set aside for the colleges in FY02-03, FY03-04, and the first half of FY04-05. However, this will only fund up to 69% of colleges' average actual spending on learner and employee systems and occupational education programs.



Given that only 69% of college actual capital spending will be funded through available resources, District assumes that colleges will manage future spending to this amount or use their own resources (such as rollover funds in capital and auxiliary funds) to supplement the "bridge" funding allocations.

Preliminary planning is currently underway at both the college and district levels to prepare for a new General Obligation Bond election for Maricopa. The target date for this election is November 2004.

FINDING Estrella Mountain effectively manages its budget resources to meet the college's mission and goals.

In addition to base budget allocations and new resource allocations, specific programs have been established to provide resources to supplement college budgets. These enable Estrella Mountain to respond to emerging community needs, initiatives, and opportunities.

Tuition and Fee Rebate Program

Estrella Mountain's continuous enrollment growth enables the College to participate in the Maricopa based Tuition and Fee Rebate Program. This program rewards colleges for new FTSE growth over that of the prior year. Although the fluctuation in the reimbursement rate (currently \$1,685 per FTSE) over the last few years has created challenges in budget planning, these resources allow the college to expand instructional offerings and serve the increasing student population.

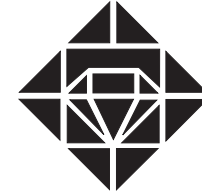
◆ FY98/99	\$871,200
◆ FY99/00	\$260,000
◆ FY00/01	\$176,491

Estrella Mountain has successfully increased FTSE each year by collectively focusing on enrollment management. The enrollment patterns of target markets are analyzed each academic year and strategies are developed to maintain and increase enrollments within each program.

College Carry-Forward Program

Estrella Mountain has also been able to participate in the carry-forward program, which permits each Maricopa college to carry forward up to 3% of its Fund 1 base budget into the next fiscal year. Below is the level of carry-forward Estrella Mountain has achieved over the last few years:

◆ FY98/99	\$834,957
◆ FY99/00	\$409,845
◆ FY00/01	\$226,634



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Colleges may also carry forward unexpended balances in Funds 2 and 7 and Estrella Mountain has successfully managed these budgets to utilize this option. In fact, as a result of careful planning, Estrella Mountain has been able to supplement Phase IIb Construction with \$338,150 from available balances in both Funds 2 and 7.



Proposition 301 Grants and Initiative Loan and Grant Funding Programs

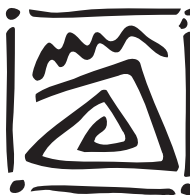
Two new funding programs were instituted by Maricopa in FY 2001-02 to support college and District Office initiatives. Detailed descriptions of these programs and the applicable funding criteria is available in the Resource Room.

The first is a grant program derived from Proposition 301 (passed by voters in November 2000) which makes additional revenues available to public education institutions. Proposal requests responding to workforce development and job training needs are funded based on merit as determined by a District wide committee. Estrella Mountain has received one such grant, for \$121,178, to address information technology (IT) readiness needs of local business partners.

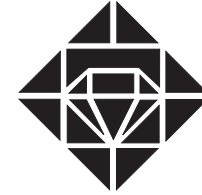


The second program is an initiative loan and grant program which provides \$2 million, through one-time allocations, to support the development of new programs and services. Estrella Mountain has submitted three loan proposals this fiscal year (modular classrooms, construction additions, scholarship endowment expansion). Funding of these proposals is still pending.

FINDING: Demographic trends and enrollment patterns are used effectively to project future financial needs of Estrella Mountain.



Both the number and the nature of Estrella Mountain's enrollment growth play an important role in resource planning. The Office of Planning and Institutional Effectiveness regularly provides data at key times during the academic year to keep administration apprised of current enrollment trends, including specific program and demographic information. This data is key to allocating existing resources and for requesting new resources. For example, identifying and documenting that Estrella Mountain qualified as a Hispanic Serving Institution (HSI),



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assisted the College to apply for and be awarded a federal Title V grant. This grant will provide \$2.2 million over a five year period to promote achievement in math and sciences for minority students.

Table 4.22 provides historical and future FTSE projections. This data will provide a framework for budget planning over the next few years.

**Table 4.22 Estrella Mountain Annual FTSE
Growth and Projections**

Fiscal Years 1998 - 1999 through 2004-2005
(Excludes SW Skill Center)

Fiscal Year	Annual FTSE	Year to Year % Increase	FTSE Increase
1998-99	1,641	32%	398
1999-00	1,772	8%	131
2000-01	1,881	6%	109
2001-02*	2,113	12%	232
2002-03*	2,279	8%	166
2003-04*	2,471	8%	192
2004-05*	2,662	8%	192

*indicates projections

Source: Estrella Mountain Office of Planning and Institutional Effectiveness projection as of 12-3-01.

Chapter 4

STRENGTHS AND CHALLENGES

Strengths

- ◆ The District's clearly defined financial policies and centralized support services provide Estrella Mountain with significant support to accomplish its mission and goals.
- ◆ The Governing Board, Chancellor, and Chancellor's Financial Advisory Council have demonstrated their continuous support for Estrella Mountain by allocating new resources to ensure continued growth of the College.
- ◆ Estrella Mountain is part of a highly-regarded, rapidly growing community college district with a philosophy of resource allocation that supports developing institutions.
- ◆ Estrella Mountain actively manages enrollment growth to bring new dollars to the institution through the Tuition and Fee Rebate Program and other FTSE -based allocations.



- ◆ Estrella Mountain aggressively pursues new district funding initiatives to meet emerging needs.
- ◆ The College consistently maintains carry forward balances in all fund categories to address emerging needs, challenges and program expansion through effective resource management.
- ◆ Estrella Mountain established an endowment scholarship.

Challenges

- ◆ Achieving Governing Board goals while advancing college strategic directions during a time of rapid growth.
- ◆ Assessing and adjusting to reductions in state appropriations due to the current budgetary crisis facing the State of Arizona.
- ◆ Continuing to provide a high quality educational experience for students without bond funding.
- ◆ Providing the breadth and depth of programs and services expected of a comprehensive institution of higher education, given anticipated funding constraints for the next 3-4 years.



RECOMMENDATIONS

- ◆ Continue to refine yearly institutional priorities to effectively allocate available resources.
- ◆ Continue to raise funds to meet the 2007 goal of the Estrella Mountain Scholarship Endowment.
- ◆ Estrella Mountain must be proactive in identifying alternative sources of revenue (e.g., Federal and State grants) to further support the development of new programs and expanded services.

