

**MEMORANDUM OF AGREEMENT**

Between Cornell University and the  
Cornell Cooperative Extension Association of Tompkins County  
For the year 2013

**THIS AGREEMENT** is between Cornell University, Ithaca, New York, an educational Corporation of the State of New York, ("Cornell") and the Cornell Cooperative Extension Association of Tompkins County, New York, ("Association") for the calendar year 2013. The Cornell Cooperative Extension Association of Tompkins County is a subordinate governmental agency and not a part of Cornell University.

**WHEREAS**, The State of New York, pursuant to County Law Section 224 has created a means by which, in cooperation with Cornell University, the educational programs of the New York State College of Agriculture and Life Sciences and the New York State College of Human Ecology and subjects relating thereto, may be extended to the people of the State of New York;

**WHEREAS**, pursuant to Subdivision 8 of Section 224 of the County Law of the State of New York, Cornell has been designated agent of the State of New York for the cooperative management of Cooperative Extension work of the Association, including the support of the professional staff employed, and the certification of the expenditure of state monies provided within each county of the state to bring educational programs of its colleges thereto to the people of the state therefore;

**WHEREAS**, pursuant to and by virtue of Subdivision 8 of Section 224, the Association has qualified, and, therefore, exists, as the subordinate governmental agency to serve Tompkins County in the aforesaid programs and

**WHEREAS**, pursuant to Sections 341-348 of Title 7 U.S.C. and a Memorandum of Understanding between Cornell and the United States Department of Agriculture, Cornell has been authorized as agent for the United States to receive and supervise the expenditure of monies of the United States in the organization and conduct of Cooperative Extension work in the State of New York.

**NOW THEREFORE**, in view of the above-identified authorization, the parties hereto agree as follows:

1. Cornell agrees to:
  - (a) provide general oversight of program and operation consistent with Subdivision 8 of Section 224 of the County Law of New York State as amended, and pursuant to said agreement with the United States Department of Agriculture;
  - (b) provide consultation in the planning, development, and conduct of the Cooperative Extension programming in the county;
  - (c) provide training, information, and advice concerning organizational and business management;
  - (d) provide the administration of payroll, workers' compensation, and unemployment insurance, as required;

- (e) establish standards for the professional staff employed by the Association, including criteria for civil rights compliance, hiring, and performance assessment by the Association of all staff;
- (f) provide system support and educational tools to the Association for recruitment and selection of staff employed by the Association;
- (g) provide in-service training opportunities and staff development support for staff employed by the Association;
- (h) provide leadership for the development and approval of an Association plan of work;
- (i) provide the Association with policies and procedures related to accounting/financial and Human Resources activities and provide in-service training opportunities related thereto for Executive Directors, finance staff, human resources staff, managers and supervisors;
- (j) periodically conduct compliance reviews of the Association's governance practices, program alignment, business systems and operating practices, and human resources practices, and render a written report on their status, including recommendations necessary to continue the Association's qualification as an association;
- (k) provide state and federal funds, as available, as follows and as stated in Attachment A of this agreement:

State (County Law 224)	per formula as appropriated
Smith-Lever (3b and 3c)	\$12,000
Smith-Lever (3d)	
EFNEP	\$44,500
EFNEP (Regional)	\$ 0
- (l) provide federal or college funds for special projects/programs mutually negotiated between Cornell and partnering Associations.
- (m) provide support to the Association for specific programs for which payments are provided in 2(u);
- (n) employ staff at Cornell to provide necessary expertise to support specific programs contracted for by Cornell and for which the Association is providing payment under 2(t).
- (o) to permit the Association to use Cornell's seal and logo, and other programmatic logos such as 4-H, within established guidelines, so long as the Association remains a qualified association.
- (p) Provide support to Shared Business Networks (SBN) through participation in the Administrative Management Groups (AMG).
  - a. Staff support for developing projects in HR, Finance and IT
  - b. Professional development for lead staff

- c. Funding collaboration as long as funds are available
- d. Setting standards for SBN performance.

2. The Association agrees to:

- (a) maintain its qualification as an association, as determined by Cornell in its capacity as Agent for the State of New York under Subdivision 8 of Section 224 of the County Law of New York State as amended, and pursuant to Cornell's agreement with the United States Department of Agriculture;
- (b) develop and implement a plan of work approved by Cornell that meets accountability needs consistent with local, state, and federal guidelines, regulations, and laws;
- (c) submit annually an approved budget for the current fiscal year by **March 31**;
- (d) hire, employ, and supervise Extension Educator staff selected from candidates who meet the hiring criteria set forth by Cornell. In order for Cornell to fulfill its obligations under County Law 224 (8(e)), all position descriptions should be reviewed at Cornell or by designated Shared Business Network HR staff. The parties agree that such employees are and will remain employees of the Association and subject to the exclusive supervision and control of the Association;
- (e) implement the classification plan set forth by Cornell and a compensation plan for all Association employees, meeting minimum established requirements for Resource Educator through Executive Director's titles;
- (f) adopt, implement and abide by appropriate personnel policies in accordance with Cornell guidelines for all Association employees;
- (g) adopt, implement and abide by University Policy 5.10 Information Security [http://www.it.cornell.edu/services/guides/data\\_discovery/policy\\_details.cfm](http://www.it.cornell.edu/services/guides/data_discovery/policy_details.cfm)
- (h) Financially participate in mutually agreed upon cost-share arrangement for connections to operational business systems in the areas of Finance, HR and IT (i.e. Shared Business Network); whereas the Executive Director or a board appointed designee represents the Association on the Administrative Management Group; works collaboratively with SBN staff to develop and implement standard operating procedures in functional business operations.
- (i) at a minimum, complete an annual performance review for each staff member as well as an in-depth performance review at least once every four years for Exempt Educator employees. Develop and implement ongoing performance development processes for all staff;
- (j) provide bonds for officers and employees of the Association, expense of bonds to be borne by the Association;

- (k) maintain adequate third party liability insurance covering the Association's potential liability for bodily injury and property damage resulting from the performance of its functions and maintain a current certificate of insurance. The Association shall be named as an insured in each of said policies;
- (l) submit program and administrative reports as requested;
- (m) comply with applicable local, state and federal civil rights laws and regulations and applicable affirmative action laws, Equal Employment Opportunity and Equal Program Opportunity laws, and all related policies;
- (n) adhere to financial management policies as issued in the Financial Operations Resource Manual (F.O.R.M.) or issued in special memorandums by Cornell;
- (o) by **May 15<sup>th</sup>** of each year prepare and submit the Federal IRS form 990T and the New York State form CT13 to the appropriate agencies;
- (p) submit requested financial information for each ending fiscal year to Cornell by **March 31<sup>st</sup>** of the following year (or more often if requested), and make necessary documents available for audits;
- (q) by **January 31<sup>st</sup>** of each year prepare IRS Form 1099 in accordance with F.O.R.M. Code 1207;
- (r) collect sales tax in compliance with New York State's laws and regulations. Remit taxes to New York State in a timely manner and maintain detailed records to support sales tax returns;
- (s) comply with the New York State escheat laws in existence;
- (t) provide to Cornell payments for:

	<i>1.5% of 2012 County</i>
Association Services	<i>Appropriations and Agreements</i>
ACCPAC Support Services	<i>to be determined</i>
(based on annual snapshot of users in May)	
Unemployment Insurance Premium	<del>\$ 38,025.00</del> — \$40,990
Worker's Compensation	<i>as determined by insurer</i>
4-H Accident & General Liability	<i>as determined by insurer</i>

*Please see attached letter dated 2/8/13.*

- (u) provide to Cornell payments for programs included in the following agreements per budgets mutually negotiated between Cornell and partnering Associations:
  - Capital District Vegetable and Small Fruit Program (CDVSFP)
  - Lake Erie Regional Grape Program (LEGP)
  - Central New York Area Dairy and Field Crops Program (CNYDFC)

Cornell Vegetable Program (CVP)  
Lake Ontario Area Fruit Program (LOF)  
Northeast New York Area Fruit Program (NENYF)  
Finger Lakes Area Grape Program (FLGP)  
South Central Southern Tier Dairy and Field Crops Program (SCDFC)  
Harvest NY (HARVNY)  
Northwest NY Dairy Livestock and Field Crops (NWNLDLFC)  
Eastern New York Commercial Horticulture Program (ENYCHP)

- (v) submit invoices for operating expenses for programs included under 1(k) , 1(l) and 2(u) as stated in Attachment A of this agreement

3. Cornell and the Association each acknowledge the importance of abiding by the spirit and intent of all applicable Federal and State legislation including, but not limited to, laws pertaining to equal opportunity in employment and program and Fair Labor Standards Act regulations. Each agrees:

- (a) To cooperate in seeking diversity through its mission and vision, staff, audiences, groups and organizations.
- (b) To cooperate in the development of program (including evaluation and reporting systems) and in the development and implementation of Association personnel practices and administrative processes.
- (c) The Board President and identified Cornell Cooperative Extension Administration representative shall conduct annual and, at least every four years, in-depth reviews of the Executive Director's performance to ensure quality program and organizational performance of the Association, and to assess qualification for conferral of the Executive Director title by the Director of Cornell Cooperative Extension at Cornell.
- (d) The Association Executive Director serves at the pleasure of the Association. The use of the title of Association Executive Director shall be permitted subject to criteria established by Cornell.
- (e) Under the umbrella of this Memorandum of Agreement, to negotiate and execute additional agreements that enable multi-association and regional programming and/or business operations, and, for each such agreement, to expend funds according to a mutually negotiated annual budget. Assure that only the Treasurer and President of the CCE Association are authorized to bind the Association resources or enter into binding agreements for the Association.
- (f) Under the umbrella of this Memorandum of Agreement, should the Association wish to enter into other grants, contracts, or agreements to accomplish its mission or programs, then all such grants, contracts, or agreements should be reviewed through a process established by Cornell prior to execution by the board president of the Association.

4. Under Subdivision 8 of Section 224, the relationship between the parties generally set forth herein is continuous until either party to the agreement shall notify the other party in writing at least six months in advance preceding any action to annul this agreement.

- (a) Inasmuch as this agreement contains provisions relating to program and financial considerations covering the calendar year 2013, it is understood that its detailed provisions will be negotiated each year.
- (b) Moreover, this agreement shall be executory to the extent that funds are made available by the County, the State of New York, and the Federal Government.
- (c) This agreement may be modified or amended at any time upon mutual written agreement of the parties.

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be duly signed and executed by the President of the Cornell Cooperative Extension Association and by the Director of Cornell Cooperative Extension at Cornell University. This agreement is contingent upon receipt of a fully executed agreement AR or equivalent with county government(s) by March 31, 2013.

Rebecca Sparrow  
(Print name of Board President)

Rebecca Sparrow  
Board President Signature, Cornell Cooperative Extension Association  
of Tompkins County

Date: 3/7/13

Helene R. Dillard  
For Cornell University  
Helene R. Dillard  
Director of Cornell Cooperative Extension at Cornell University

Date: 3/1/2013



Cornell University  
Cooperative Extension

February 8, 2013

TO: Executive Director  
Cooperative Extension Association of Tompkins County

FROM: Jennifer Holleran, Assistant Director, Business Operations

RE: Unemployment Insurance Charge-2013

This letter is to advise you that your 2013 Unemployment Insurance charge will be applied to your operating account (2xx9200) next week.

Per the June 15, 2012 Workers Compensation and Unemployment Insurance Billing letter, UI rates are 5.0% of the first \$,8,500 of each employee's salary based on the annual earnings of each active employee as of December 31, 2012.

Therefore, your 2013 UI charge is \$38,025.00

Please send any questions you may have regarding the premium rate or the amount of your charge directly to the CCE Finance Mailbox