



Cornell University Cooperative Extension

What is a Cornell Cooperative Extension Association?

Broadly speaking, Cooperative Extension is an outreach mechanism for the federal land-grant universities. The federal government supports these universities with an expectation that -- beyond teaching and research--they will extend and apply university-generated knowledge throughout the states they serve.

As New York's land-grant university, Cornell enters into formal agreements with the federal government to provide and administer extension work. But the federal government *doesn't* specify a county or regional structure; in fact, in most states the extension function is provided entirely by the universities themselves. It is actually New York State law that defines the unique structure of Cornell Cooperative Extension.

Specifically, County Law 224 authorizes the establishment of Cornell Cooperative Extension associations as:

- subordinate governmental agencies,
- consisting of local or regional unincorporated organizations of citizens of the county(ies),
- that operate under form and administration approved by Cornell University.

Thus, County Law 224 sets up a unique and interesting relationship: although county associations exist for the purpose of extending the research-based knowledge generated by Cornell's Colleges of Agriculture and Life Sciences and Human Ecology, they are not, strictly speaking, a part of the university, though their form and administration must be approved by it.

There are a number of important implications of this unique relationship:

- Although tax-exempt under IRS code 501(c) (3) (because they are organized exclusively for educational purposes), associations are *not* not-for-profit corporations
- Governance comes from both Cornell (via Extension Administration) and from a local Board of Directors
- Cornell University does not provide funding, legal support or liability insurance (see Association Board of Directors fact Sheet, "Risk Management and Insurance.")
- Associations are truly partnerships between the federal (US Department of Agriculture), state (with Cornell University as agent) and county governments
- Professional advisors and vendors such as attorneys, accountants, auditors and insurance providers need to thoroughly understand the association's unique status