



CCE, SC BOARD MEETING

AGENDA **MEETING DATE** **MEETING TIME** **MEETING ORGANIZER**
 9/27/2023 5:30PM-7:00 PM Sarah Pechar

LOCATION	107 Nott Terrace, Suite 100, Schenectady, NY 12308
INVITEES	Margaret Blohm, Bruce Bonacquist, Rebecca Harris, Hugh Jenkins, Simone Miranda, Marge Rizzo, Erin Simao, Chuck Thorne, Andi Tovey, Devon Wimberly, Danielle Hautaniemi, Sara Mae Pratt, Debbie Perretta, Sandra Butts
OBJECTIVES	Monthly Board Meeting

AGENDA ITEMS		
AGENDA ITEMS	LEADS	TIME
• Call to Order/Introductions	Andi Tovey	5:30 pm
• Program Report – SNAP-ED and EFNEP	Aimee Albright, Jill Patterson	5:35 pm
• Approval of July meeting minutes	Andi Tovey	6:00 pm
• Financial Report – June/July financials; Audit review	Debbie Perretta	6:02 pm
• New Business <ol style="list-style-type: none"> 1. Constitution 2. Slate for Board Election 	Sarah Pechar	6:15 pm
• Old Business – Annual Meeting Update		
• Program and Executive Report	Sarah Pechar/Sandra Butts	6:30 pm
• Executive Session	Andi Tovey Danielle Hautaniemi	6:40 pm
• Adjournment	Andi Tovey	7:00 pm



CCE, SC BOARD MEETING

MINUTES

MEETING DATE
7/26/2023

MEETING TIME
5:35\6:05:PM – 6:59
PM

MEETING ORGANIZER
Sarah Pechar

LOCATION	Sustainable Living Center/Greenhouse facility, Central Park, 180 Ptl. Arthur Chaires Lane, Schenectady NY 12308
INVITEES	Margaret Blohm, Bruce Bonacquist, Rebecca Harris, Hugh Jenkins, Simone Miranda, Marge Rizzo, Erin Simao, Chuck Thorne, Andi Tovey, Devon Wimberly, Danielle Hautaniemi, Sara Mae Pratt, Debbie Perretta, Sandra Butts
ATTENDEES	Margaret Blohm, Rebecca Harris, Hugh Jenkins, Simone Miranda, Marge Rizzo, Erin Simao, Chuck Thorne, Devon Wimberly, Danielle Hautaniemi, Debbie Perretta, Sandra Butts
OBJECTIVES	Monthly Board Meeting

AGENDA ITEMS

AGENDA ITEMS	LEADS	TIME
<ul style="list-style-type: none"> Program Report—Tour of the Sustainable Living Center Hassleer outlined the programs in the SLC, including volunteers, of which there are 14-15 per day, Harvest Share, and Roots and Wisdom. A Facebook page gives up to date information on the programs. Angie talked about the Master Gardener office, the 45 volunteers in the Master Gardener program, the training for the program which will begin in September, the Children’s Learning Garden, the Vegetable Variety program, the phone and hot line, Little Diggers, Farm to School, and the story time held in collaboration with the Schenectady County Public Library. A water system to remove iron and a compostable toilet have been installed at the SLC. 	Angela Tompkins Hassleer Jacinto-Whitcher	5:35 pm
<ul style="list-style-type: none"> Call to order\Introductions 	Rebecca Harris	6:05 pm
<ul style="list-style-type: none"> Approval of May meeting minutes -Rebecca Harris asked for approval of the May minutes. Hugh Jenkins made the motion to approve, seconded by Margaret Blohm. The motion passed unanimously. 	Rebecca Harris	6:05 pm
<ul style="list-style-type: none"> Financial Report –April/May financials; approvals for reserve usage <p>April financials Total liabilities & fund balances for period ending 4/30/23—660,810.36 Total revenues & transfers from funds current month--236,808.01</p> <p>May financials Total liabilities & fund balances for period ending 5/31/23--777,932.82 Total revenues & transfers from funds current month—400,248.42</p>	Debbie Perretta	6:06 pm



AGENDA ITEMS

Rebecca Harris asked for a motion to approve the April/May financials. Erin Simao made the motion, seconded by Simone Miranda. The motion passed unanimously.

The Board can do a one-time approval for the use of restricted funds, or the treasurer can ask for Board approval, item by item. Rebecca Harris asked for a motion for one-time approval. Chuck Thorne made the motion; the motion was seconded by Margaret Blohm and carried unanimously.

The treasurer asked for approval to use \$3000.00 from the funds designated for the greenhouse to install a water filtration system. Rebecca Harris asked for a motion to approve this request. Chuck Thorne made the motion to approve; it was seconded by Simone Miranda and approved unanimously.

The treasurer asked for approval of a one-time adjustment for two staff members of the WIC Breastfeeding program. This adjustment is an attempt to equalize salaries for staff as the grant has not had a budget increase since the early 1990's. Rebecca Harris asked for a motion to approve this payout. Erin Simao made the motion. It was seconded by Chuck Thorne and approved unanimously.

- **New Business**

1. Adoption of updated HR Policy—Sexual Harassment and Discrimination Prevention Policy

The updated policy was reviewed. The biggest change is the reference to gender diversity (page 3). Staff have been trained on updated policy and received hard copies and the online manual has been updated. Harassment in reference to volunteers is covered separately. Rebecca Harris asked for a motion to approve the policy; Simone Miranda made the motion, seconded by Margaret Blohm. The motion passed unanimously.

2. Nominating committee—ideas for additional board members.

Chuck Thorne and Marge Rizzo have agreed to serve another term. We still have one opening.

3. Annual meeting—date and location

Because of conflicts, we are tentatively moving the date of the annual meeting to Thursday, November 2, at noon. The meeting will probably be held in the McChesney Room at the Karen Johnson Main Branch of the Schenectady Public Library.

Sarah Pechar

6:43 pm

- **Old Business**

1. Meal reimbursement

Our reimbursements are in line with federal guidelines.

2. Snack shop at fairgrounds

Sarah Pechar

6:56 pm



AGENDA ITEMS

The Fair owns the building, and we own the business. The Association attorney from Couch White handled the legal agreement to transfer business operation to another party. Youth interested in food service experience will be able to work with CCE Albany in their milkshake booth. The long-time shop volunteer has been given lifetime fair admission.

Sarah Pechar 6:58 pm

- Program and Executive Report

Summer programs, such as Roots & Wisdom, are in place. For the Fellows Program, we will be hiring one graduate, one replacement, and two additional Fellows for a total of ten. An email was received stating that statewide Director of Cornell Cooperative Extension Christopher Watkins is no longer in the position.

- Other
2022 Annual Report:
<https://schenectady.cce.cornell.edu/about-us/annual-reports>

Rebecca Harris 7:05 pm

- Adjournment
Rebecca Harris asked for a motion to adjourn. Erin Simao made the motion, seconded by Simone Miranda. The motion was unanimously approved.

Next meeting: August 23 at 5:30 pm at Schaffer Heights, Suite 100.

**CCE Schenectady County
Statement of Operations
06/30/2023**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>	<u>Over/Under Budget</u>
FEDERAL REVENUES				
SL Fed Contrib	\$15,400.95	\$100,834.88	\$198,105.33	\$97,270.45
Fed Contract Contrib	\$6,551.86	\$39,556.17	\$79,307.31	\$39,751.14
STATE REVENUES				
NYS 224 Contracts	\$8,277.46	\$47,491.54	\$92,000.00	\$44,508.46
NYS Fringe Benefits	\$85,871.09	\$519,563.17	\$1,129,445.49	\$609,882.32
NYS Contracts Contrib	\$1,696.49	\$10,195.91	\$29,000.00	\$18,804.09
COUNTY REVENUES				
County Approp Contrib	\$8,763.54	\$52,581.28	\$122,254.79	\$69,673.51
County Contract Contrib	\$124,997.65	\$712,324.50	\$1,600,493.14	\$888,168.64
OTHER GRANTS & CONTRACTS				
Other Govt Contracts Contrib	\$0.00	\$879.66	\$5,000.00	\$4,120.34
Other Grants/Contracts Contrib	\$0.00	\$5,000.00	\$5,000.00	\$0.00
Private Contracts Contributions	\$11,629.87	\$55,015.81	\$80,712.00	\$25,696.19
CONTRIBUTION REVENUE				
Contrib Unrestricted	\$1,619.13	\$6,647.69	\$0.00	(\$6,647.69)
Nonfinancial Contributions	\$0.00	\$1,517.26	\$0.00	(\$1,517.26)
Contrib, Temp Rest	\$0.00	\$2,000.00	\$2,152.00	\$152.00
INVESTMENT EARNINGS				
Interest Income	\$13.64	\$79.20	\$100.00	\$20.80
PROGRAM REVENUE				
Program Reg Fees	\$476.43	\$1,056.00	\$2,090.00	\$1,034.00
Printing and Duplicating	\$962.30	\$4,911.70	\$9,700.00	\$4,788.30
Merchandise	\$3,293.33	\$3,944.33	\$15,120.00	\$11,175.67
Enterprise Sales	\$35.00	\$65.00	\$100.00	\$35.00
Fundraising	\$124.00	\$17,540.10	\$19,289.00	\$1,748.90
NON-OPERATING INCOME				
NET ASSET RECLASSIFICATION				
Assets Release, Temp Rest	\$490.65	\$6,069.46	\$8,564.30	\$2,494.84
TOTAL REVENUES	\$270,203.39	\$1,587,273.66	\$3,398,433.36	\$1,811,159.70
TRANSFERS FROM FUND BALANCES				
Trans from Designated	\$3,000.00	\$14,550.00	\$0.00	(\$14,550.00)
Trans from Temp Rest	\$490.65	\$6,069.46	\$8,564.30	\$2,494.84
Trans from Plant, Sale	\$0.00	\$1,077.44	\$0.00	(\$1,077.44)
Trans from Plant, Depr	\$96.25	\$476.04	\$680.52	\$204.48
TOTAL TRANSFERS FROM FUND BALANCES	\$3,586.90	\$22,172.94	\$9,244.82	(\$12,928.12)
TOTAL REVENUES & TRANSFERS FROM FUNDS	\$273,790.29	\$1,609,446.60	\$3,407,678.18	\$1,798,231.58
SALARIES				
Payroll, Director	\$6,916.68	\$41,500.08	\$83,000.00	\$41,499.92
Payroll, Program Leader	\$6,833.34	\$41,000.04	\$82,000.00	\$40,999.96
Payroll, Professional	\$4,612.50	\$27,675.00	\$55,350.00	\$27,675.00
Payroll, Paraprofessional	\$82,613.13	\$525,692.19	\$1,108,181.00	\$582,488.81
Payroll, Exempt	\$5,416.68	\$33,250.09	\$64,999.32	\$31,749.23
Payroll, Non-Exempt	\$1,650.60	\$10,948.70	\$21,557.52	\$10,608.82
Payroll, Temp/Casual	\$37,200.71	\$178,845.89	\$452,508.50	\$273,662.61
EMPLOYEE BENEFITS				
Payroll Fringe Benefits	\$85,871.09	\$519,563.17	\$1,129,445.49	\$609,882.32
Unemployment Ins	\$902.26	\$4,511.30	\$7,217.72	\$2,706.42
Workers' Compensation	\$773.41	\$3,867.05	\$8,507.24	\$4,640.19
STAFF DEVELOPMENT				
Staff Dev, Registrations	\$2,840.99	\$8,877.74	\$32,550.00	\$23,672.26
Staff Dev, Mileage	\$0.00	\$1,909.33	\$875.00	(\$1,034.33)
Staff Dev, Transportation	\$0.00	\$437.23	\$36.00	(\$401.23)
Staff Dev, Lodging	\$3,705.00	\$5,215.50	\$400.00	(\$4,815.50)
Staff Dev, Meals	\$0.00	\$423.00	\$97.00	(\$326.00)
PROGRAM/OPERATING EXPENSES				
Auditing Fees	\$629.16	\$3,774.96	\$7,549.70	\$3,774.74
Advertising	\$152.39	\$1,531.36	\$1,200.00	(\$331.36)
Publicity	\$0.00	\$378.38	\$575.00	\$196.62
Awards and Prizes	\$0.00	\$1,750.00	\$145.00	(\$1,605.00)
Bank Fees	\$57.50	\$107.50	\$150.00	\$42.50
Credit Card Fees	\$13.37	\$262.56	\$595.00	\$332.44
Computer and IT Services	\$0.00	\$0.00	\$40.00	\$40.00
Legal Fees	\$400.00	\$2,400.00	\$4,800.01	\$2,400.01
Travel, Mileage	\$814.86	\$5,453.94	\$15,237.76	\$9,783.82
Travel, Transportation	\$0.00	\$24.00	\$50.00	\$26.00
Meetings, Food	\$232.35	\$530.55	\$1,673.81	\$1,143.26

**CCE Schenectady County
Statement of Operations
06/30/2023**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>	<u>Over/Under Budget</u>
Meetings, Other	\$0.00	\$0.00	\$1,343.35	\$1,343.35
Postage and Delivery	\$26.94	\$138.43	\$280.00	\$141.57
Printing & Copying	\$962.30	\$5,972.51	\$8,754.43	\$2,781.92
Non-Capitalized Assets	\$0.00	\$0.00	\$8,950.00	\$8,950.00
Regional Prog Support	\$8,359.52	\$50,157.08	\$100,314.24	\$50,157.16
Rental, Equipment	\$141.00	\$282.00	\$600.00	\$318.00
Rental, Facilities	\$2,596.88	\$15,581.28	\$31,672.46	\$16,091.18
Enterprise, Cost of Sales	\$780.99	\$780.99	\$1,200.00	\$419.01
Fundraising Expenses	\$46.97	\$4,049.04	\$5,259.33	\$1,210.29
Supplies, Nutrition	\$211.05	\$6,689.88	\$9,953.75	\$3,263.87
Supplies, Teaching	\$6,206.99	\$20,548.76	\$25,727.73	\$5,178.97
Supplies, Non-Food (disp)	\$0.00	\$1,517.26	\$0.00	(\$1,517.26)
Supplies, Garden	\$26.80	\$4,323.13	\$6,733.57	\$2,410.44
Supplies, Office	\$2,224.94	\$4,914.60	\$6,642.77	\$3,728.17
Items for Resale	\$0.00	\$632.71	\$0.00	(\$632.71)
Telecommunications	\$622.53	\$3,899.28	\$8,000.10	\$4,100.82
Internet Charges	\$109.98	\$752.00	\$924.28	\$172.28
Cell Phone Charges	\$1,517.22	\$5,812.23	\$14,615.26	\$8,803.03
Insurance, Vehicle	\$12.50	\$75.00	\$165.00	\$90.00
Insurance, General Liab	\$947.08	\$5,682.48	\$12,681.85	\$6,999.37
Insurance, Other	\$64.25	\$385.50	\$848.10	\$462.60
Insurance, Cyber Liability	\$215.98	\$1,295.88	\$2,592.61	\$1,296.73
Insurance, D&O Liability	\$126.92	\$761.52	\$1,523.00	\$761.48
Insurance, 4-H Accident	\$0.00	\$173.10	\$15.00	(\$158.10)
Subscript & Memberships	\$45.00	\$336.66	\$450.00	\$113.34
Licenses and Fees	\$0.00	\$60.00	\$0.00	(\$60.00)
Background/MVR Checks	\$249.77	\$1,354.65	\$1,515.00	\$160.35
Miscellaneous Expenses	\$0.00	\$129.52	\$0.00	(\$129.52)
GRANTS & CONTRACTS				
Contracted Services	\$40.00	\$420.00	\$10,400.00	\$9,980.00
Association Services	\$2,786.09	\$11,272.50	\$22,544.99	\$11,272.49
BUILDINGS & GROUNDS				
Facilities/Grounds Maint	\$4,100.37	\$4,638.81	\$1,000.00	(\$3,638.81)
Repairs & Maint	\$75.00	\$803.58	\$2,651.63	\$1,848.05
Utilities	\$633.33	\$3,799.98	\$7,420.00	\$3,620.02
INTEREST EXPENSE				
EXPENSE OF FIXED ASSETS				
Depr, Equipment	\$96.25	\$476.04	\$680.52	\$204.48
NON-OPERATING EXPENSES				
Loss on Fixed Assets	\$0.00	\$1,077.44	\$0.00	(\$1,077.44)
Prior Period Expense Adjustment	\$0.00	\$5,828.47	\$0.00	(\$5,828.47)
NET ASSET RECLASSIFICATION				
Assets Release, Temp Rest	\$490.65	\$6,069.46	\$8,564.30	\$2,494.84
TOTAL EXPENSES	\$275,353.32	\$1,590,621.33	\$3,384,764.34	\$1,794,143.01
TRANSFERS TO FUND BALANCES				
Trans to Designated	\$0.00	\$0.00	\$22,913.84	\$22,913.84
Trans to Temp Rest	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)
Trans to Plant/Equipment	\$0.00	\$11,550.00	\$0.00	(\$11,550.00)
TOTAL TRANSFERS TO FUND BALANCES	\$0.00	\$13,550.00	\$22,913.84	\$9,363.84
TOTAL EXPENSES & TRANSFERS TO FUNDS	\$275,353.32	\$1,604,171.33	\$3,407,678.18	\$1,803,506.85
NET FROM TRANSFERS	\$3,586.90	\$8,622.94	(\$13,669.02)	(\$22,291.96)
NET FROM CURRENT OPERATIONS	(\$6,149.93)	(\$3,347.67)	\$13,669.02	\$17,016.69
NET FROM TRANSFERS & CURRENT OPERATIONS	(\$1,563.03)	\$6,275.27	\$0.00	(\$6,275.27)

**CCE Schenectady County
Balance Sheet
06/30/2023**

Assets

Current Assets:

Petty Cash	300.00
Cash in Bank, Checking	123,833.36
Cash in Bank, Savings	52,561.16
Total Cash	176,694.52

Accounts Receivable	325,437.62
Accounts Receivable, Inter-Assoc	52,556.17
Prepaid Expenses	10,247.67
Total Current Assets	565,015.98

Non-Current Assets:

Deposits Non-Current	104,267.00
Total Non-Current Assets	104,267.00

Right-Of-Use Assets:

Fixed Assets:

Equipment	11,550.00
Total Fixed Assets	11,550.00
Less Accumulated Depreciation	(192.50)
Total Fixed Assets	11,357.50
Total Assets	680,640.48

Liabilities and Net Assets

Current Liabilities:

Accounts Payable	33,226.91
Accounts Payable, Inter-Assoc	0.00
Accounts Payable, Cornell	133,071.90
Accrued Expenses, Other	8,962.60
Accrued Vacation	44,661.79
Sales Tax Payable	0.00
Deferred Revenues	59,767.66
Total Current Liabilities	279,690.86

Non-Current Liabilities:

Total Liabilities	279,690.86
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Current Fund Balances:

Temp Rest Fund	18,963.35
Designated	365,353.50
Plant Fund	11,357.50
Total Revenues	1,587,273.66
Total Expenses	(1,590,621.33)
Net from Operations	(3,347.67)
Transfers from	22,172.94
Transfers To	(13,550.00)
Net from Transfers	8,622.94
Total Fund Balances	400,949.62
Total Liabilities & Fund Balances	680,640.48

**CCE Schenectady County
Statement of Operations
07/31/2023**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>	<u>Over/Under Budget</u>
FEDERAL REVENUES				
SL Fed Contrib	\$14,866.86	\$115,701.74	\$198,105.33	\$82,403.59
Fed Contract Contrib	\$7,822.51	\$47,378.88	\$79,307.31	\$31,928.63
STATE REVENUES				
NYS 224 Contracts	\$8,277.46	\$55,769.00	\$92,000.00	\$36,231.00
NYS Fringe Benefits	\$80,835.95	\$610,399.12	\$1,129,445.49	\$519,046.37
NYS Contracts Contrib	\$1,690.80	\$11,886.71	\$29,000.00	\$17,113.29
COUNTY REVENUES				
County Approp Contrib	\$8,925.13	\$61,506.41	\$122,254.79	\$60,748.38
County Contract Contrib	\$115,783.00	\$828,107.50	\$1,600,493.14	\$772,385.64
OTHER GRANTS & CONTRACTS				
Other Govt Contracts Contrib	\$0.00	\$879.66	\$5,000.00	\$4,120.34
Other Grants/Contracts Contrib	\$0.00	\$5,000.00	\$5,000.00	\$0.00
Private Contracts Contributions	\$4,440.07	\$59,455.88	\$80,712.00	\$21,256.12
CONTRIBUTION REVENUE				
Contrib Unrestricted	\$2,853.45	\$9,501.14	\$0.00	(\$9,501.14)
Nonfinancial Contributions	\$0.00	\$1,517.26	\$0.00	(\$1,517.26)
Contrib, Temp Rest	\$0.00	\$2,000.00	\$2,152.00	\$152.00
INVESTMENT EARNINGS				
Interest Income	\$14.20	\$93.40	\$100.00	\$6.60
PROGRAM REVENUE				
Program Reg Fees	\$70.00	\$1,126.00	\$2,090.00	\$964.00
Printing and Duplicating	\$757.80	\$5,669.50	\$9,700.00	\$4,030.50
Merchandise	\$3,880.00	\$7,824.33	\$15,120.00	\$7,295.67
Enterprise Sales	\$0.00	\$65.00	\$100.00	\$35.00
Fundraising	\$224.00	\$17,764.10	\$19,289.00	\$1,524.90
NON-OPERATING INCOME				
NET ASSET RECLASSIFICATION				
Assets Release, Temp Rest	\$240.04	\$6,309.50	\$8,564.30	\$2,254.80
TOTAL REVENUES	\$280,681.27	\$1,847,954.93	\$3,398,433.36	\$1,550,478.43
TRANSFERS FROM FUND BALANCES				
Trans from Designated	\$0.00	\$14,550.00	\$0.00	(\$14,550.00)
Trans from Temp Rest	\$240.04	\$6,309.50	\$8,564.30	\$2,254.80
Trans from Plant, Sale	\$0.00	\$1,077.44	\$0.00	(\$1,077.44)
Trans from Plant, Depr	\$96.25	\$572.29	\$680.52	\$108.23
TOTAL TRANSFERS FROM FUND BALANCES	\$336.29	\$22,509.23	\$9,244.82	(\$13,264.41)
TOTAL REVENUES & TRANSFERS FROM FUNDS	\$281,017.56	\$1,870,464.16	\$3,407,678.18	\$1,537,214.02
SALARIES				
Payroll, Director	\$6,916.68	\$48,416.76	\$83,000.00	\$34,583.24
Payroll, Program Leader	\$6,833.35	\$47,833.39	\$82,000.00	\$34,166.61
Payroll, Professional	\$4,612.50	\$32,287.50	\$55,350.00	\$23,062.50
Payroll, Paraprofessional	\$79,056.22	\$604,748.41	\$1,108,181.00	\$503,432.59
Payroll, Exempt	\$5,416.68	\$38,666.77	\$64,999.32	\$26,332.55
Payroll, Non-Exempt	\$8,197.60	\$19,146.30	\$21,557.52	\$2,411.22
Payroll, Temp/Casual	\$30,747.45	\$209,593.34	\$452,508.50	\$242,915.16
EMPLOYEE BENEFITS				
Payroll Fringe Benefits	\$90,835.95	\$610,399.12	\$1,129,445.49	\$519,046.37
Unemployment Ins	\$902.26	\$5,413.56	\$7,217.72	\$1,804.16
Workers' Compensation	\$773.41	\$4,640.46	\$8,507.24	\$3,866.78
STAFF DEVELOPMENT				
Staff Dev, Registrations	\$48.00	\$8,925.74	\$32,550.00	\$23,624.26
Staff Dev, Mileage	\$0.00	\$1,909.33	\$875.00	(\$1,034.33)
Staff Dev, Transportation	\$0.00	\$437.23	\$36.00	(\$401.23)
Staff Dev, Lodging	\$0.00	\$5,215.50	\$400.00	(\$4,815.50)
Staff Dev, Meals	\$0.00	\$423.00	\$97.00	(\$326.00)
PROGRAM/OPERATING EXPENSES				
Auditing Fees	\$629.16	\$4,404.12	\$7,549.70	\$3,145.58
Advertising	\$585.31	\$2,096.67	\$1,200.00	(\$896.67)
Publicity	\$0.00	\$378.38	\$575.00	\$196.62
Awards and Prizes	\$0.00	\$1,750.00	\$145.00	(\$1,605.00)
Bank Fees	\$57.50	\$165.00	\$150.00	(\$15.00)
Credit Card Fees	\$9.83	\$272.39	\$595.00	\$322.61
Computer and IT Services	\$0.00	\$0.00	\$40.00	\$40.00
Legal Fees	\$400.00	\$2,800.00	\$4,800.01	\$2,000.01
Travel, Mileage	\$732.85	\$6,186.79	\$15,237.76	\$9,050.97
Travel, Transportation	\$0.00	\$24.00	\$50.00	\$26.00
Meetings, Food	\$149.24	\$679.79	\$1,673.81	\$994.02

**CCE Schenectady County
Statement of Operations
07/31/2023**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>	<u>Over/Under Budget</u>
Meetings, Other	\$0.00	\$0.00	\$1,343.35	\$1,343.35
Postage and Delivery	\$21.63	\$160.06	\$280.00	\$119.94
Printing & Copying	\$757.80	\$6,730.31	\$8,754.43	\$2,024.12
Non-Capitalized Assets	\$1,640.21	\$1,640.21	\$8,950.00	\$7,309.79
Regional Prog Support	\$8,359.51	\$58,516.59	\$100,314.24	\$41,797.65
Rental, Equipment	\$0.00	\$282.00	\$600.00	\$318.00
Rental, Facilities	\$2,758.46	\$18,339.74	\$31,672.46	\$13,332.72
Enterprise, Cost of Sales	\$0.00	\$780.99	\$1,200.00	\$419.01
Fundraising Expenses	\$530.00	\$4,579.04	\$5,259.33	\$680.29
Supplies, Nutrition	\$351.80	\$7,041.68	\$9,953.75	\$2,912.07
Supplies, Teaching	\$3,971.46	\$24,520.22	\$25,727.73	\$1,207.51
Supplies, Non-Food (disp)	\$0.00	\$1,517.26	\$0.00	(\$1,517.26)
Supplies, Garden	\$118.04	\$4,441.17	\$6,733.57	\$2,292.40
Supplies, Office	\$205.19	\$5,119.79	\$8,642.77	\$3,522.98
Items for Resale	\$0.00	\$632.71	\$0.00	(\$632.71)
Telecommunications	\$622.56	\$4,521.84	\$8,000.10	\$3,478.26
Internet Charges	\$109.98	\$861.98	\$924.28	\$62.30
Cell Phone Charges	\$817.50	\$6,629.73	\$14,815.26	\$7,985.53
Insurance, Vehicle	\$11.80	\$86.80	\$165.00	\$78.20
Insurance, General Liab	\$980.39	\$6,662.87	\$12,681.85	\$6,018.98
Insurance, Other	\$66.38	\$451.86	\$848.10	\$396.24
Insurance, Cyber Liability	\$215.98	\$1,511.86	\$2,592.61	\$1,080.75
Insurance, D&O Liability	\$126.92	\$888.44	\$1,523.00	\$634.56
Insurance, 4-H Accident	\$0.00	\$173.10	\$15.00	(\$158.10)
Subscript & Memberships	\$45.00	\$381.66	\$450.00	\$68.34
Licenses and Fees	\$0.00	\$60.00	\$0.00	(\$60.00)
Background/MVR Checks	\$149.70	\$1,504.35	\$1,515.00	\$10.65
Miscellaneous Expenses	\$0.00	\$129.52	\$0.00	(\$129.52)
GRANTS & CONTRACTS				
Contracted Services	\$40.00	\$460.00	\$10,400.00	\$9,940.00
Association Services	\$2,922.92	\$14,195.42	\$22,544.99	\$8,349.57
BUILDINGS & GROUNDS				
Facilities/Grounds Maint	\$228.93	\$4,867.74	\$1,000.00	(\$3,867.74)
Repairs & Maint	\$75.00	\$878.58	\$2,651.63	\$1,773.05
Utilities	\$633.33	\$4,433.31	\$7,420.00	\$2,986.69
INTEREST EXPENSE				
EXPENSE OF FIXED ASSETS				
Depr, Equipment	\$96.25	\$572.29	\$680.52	\$108.23
NON-OPERATING EXPENSES				
Loss on Fixed Assets	\$0.00	\$1,077.44	\$0.00	(\$1,077.44)
Prior Period Expense Adjustment	\$0.00	\$5,828.47	\$0.00	(\$5,828.47)
NET ASSET RECLASSIFICATION				
Assets Release, Temp Rest	\$240.04	\$6,309.50	\$8,564.30	\$2,254.80
TOTAL EXPENSES	\$262,980.75	\$1,853,602.08	\$3,384,764.34	\$1,531,162.26
TRANSFERS TO FUND BALANCES				
Trans to Designated	\$0.00	\$0.00	\$22,913.84	\$22,913.84
Trans to Temp Rest	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)
Trans to Plant/Equipment	\$0.00	\$11,550.00	\$0.00	(\$11,550.00)
TOTAL TRANSFERS TO FUND BALANCES	\$0.00	\$13,550.00	\$22,913.84	\$9,363.84
TOTAL EXPENSES & TRANSFERS TO FUNDS	\$262,980.75	\$1,867,152.08	\$3,407,678.18	\$1,540,526.10
NET FROM TRANSFERS	\$336.29	\$8,959.23	(\$13,669.02)	(\$22,628.25)
NET FROM CURRENT OPERATIONS	(\$2,299.48)	(\$5,647.15)	\$13,669.02	\$19,316.17
NET FROM TRANSFERS & CURRENT OPERATIONS	(\$1,963.19)	\$3,312.08	\$0.00	(\$3,312.08)

**CCE Schenectady County
Balance Sheet
07/31/2023**

Assets

Current Assets:

Petty Cash	300.00
Cash in Bank, Checking	140,657.19
Cash in Bank, Savings	52,572.32
Total Cash	193,529.51

Accounts Receivable	278,892.09
Accounts Receivable, Inter-Assoc	60,378.68
Prepaid Expenses	22,313.02
Total Current Assets	555,113.30

Non-Current Assets:

Deposits Non-Current	104,267.00
Total Non-Current Assets	104,267.00

Right-Of-Use Assets:

Fixed Assets:

Equipment	11,550.00
Total Fixed Assets	11,550.00
Less Accumulated Depreciation	(288.75)
Total Fixed Assets	11,261.25
Total Assets	670,641.55

Liabilities and Net Assets

Current Liabilities:

Accounts Payable	9,751.53
Accounts Payable, Inter-Assoc	0.00
Accounts Payable, Cornell	131,024.53
Accrued Expenses, Other	22,756.72
Accrued Vacation	44,661.79
Sales Tax Payable	0.00
Deferred Revenues	63,796.84
Total Current Liabilities	271,991.41

Non-Current Liabilities:

Total Liabilities	271,991.41
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Current Fund Balances:

Temp Rest Fund	18,723.31
Designated	365,353.50
Plant Fund	11,261.25
Total Revenues	1,847,954.93
Total Expenses	(1,853,602.08)
Net from Operations	(5,647.15)
Transfers from	22,509.23
Transfers To	(13,550.00)
Net from Transfers	8,959.23
Total Fund Balances	398,650.14
Total Liabilities & Fund Balances	670,641.55

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July 12, 2023

To the Board of Directors
Cornell Cooperative Extension
of Schenectady County

We have audited the financial statements of Cornell Cooperative Extension of Schenectady County for the years ended December 31, 2022 and 2021, and have issued our report thereon dated July 12, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 1, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Cornell Cooperative Extension of Schenectady County are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022. We noted no transactions entered into by the organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no sensitive estimates affecting the financial statements.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no sensitive disclosures affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audits.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no uncorrected misstatements on the financial statements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audits.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 12, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

This information is intended solely for the use of the Board of Directors of Cornell Cooperative Extension of Schenectady County and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



CUSACK & COMPANY, CPA'S, LLC

***CORNELL COOPERATIVE EXTENSION
OF SCHENECTADY COUNTY***

FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

CORNELL COOPERATIVE EXTENSION OF SCHENECTADY COUNTY

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DECEMBER 31, 2022 AND 2021

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Cornell Cooperative
Extension of Schenectady County

Opinion

We have audited the accompanying financial statements of Cornell Cooperative Extension of Schenectady County (a nonprofit organization), which comprise the statements of financial position as of December 31, 2022 and 2021, and the related statements of activities, cash flows and functional expenses for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Cornell Cooperative Extension of Schenectady County as of December 31, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Cornell Cooperative Extension of Schenectady County and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Cornell Cooperative Extension of Schenectady County's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Cornell Cooperative Extension of Schenectady County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Cornell Cooperative Extension of Schenectady County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



CUSACK & COMPANY, CPA'S LLC

Latham, New York
July 12, 2023

CORNELL COOPERATIVE EXTENSION OF SCHENECTADY COUNTY
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2022 AND 2021

ASSETS

	<u>2022</u>	<u>2021</u>
Current Assets		
Cash	\$ 139,577	\$ 216,418
Accounts Receivable	373,990	209,222
Prepaid Expenses	16,391	8,966
Deposit - Initial Payment	<u>104,267</u>	<u>80,394</u>
Total Current Assets	634,225	515,000
Fixed Assets		
Property and Equipment, Net	1,361	2,042
Other Assets		
Restricted Cash	<u>23,033</u>	<u>15,640</u>
Total Assets	<u>\$ 658,619</u>	<u>\$ 532,682</u>

LIABILITIES AND NET ASSETS

Current Liabilities		
Accounts Payable	\$ 158,931	\$ 109,445
Accrued Expenses	53,041	51,188
Deferred Revenue	<u>42,349</u>	<u>20,715</u>
Total Current Liabilities	<u>254,321</u>	<u>181,348</u>
Net Assets		
Without Donor Restrictions		
Designated by the Board	381,265	335,694
With Donor Restrictions	<u>23,033</u>	<u>15,640</u>
Total Net Assets	<u>404,298</u>	<u>351,334</u>
Total Liabilities and Net Assets	<u>\$ 658,619</u>	<u>\$ 532,682</u>

CORNELL COOPERATIVE EXTENSION OF SCHENECTADY COUNTY

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Changes in Net Assets Without Donor Restrictions:		
Support, Revenue and Reclassifications		
Support		
Federal Grants and Contributions	\$ 224,946	\$ 273,477
State Contracts	127,695	94,264
County Appropriation	117,000	117,000
Other County Contracts	1,323,492	1,010,263
In-Kind Fringe Benefits	932,908	758,273
Other Grants	51,553	13,041
Total Support	<u>2,777,594</u>	<u>2,266,318</u>
Revenue		
Program Participation Fees	2,430	6,384
Fundraising	19,530	17,148
Interest Income	138	96
Contributions	2,525	2,617
Other Income	25,893	25,435
Total Revenue	<u>50,516</u>	<u>51,680</u>
Net Assets Released from Restrictions	<u>7,511</u>	<u>27,779</u>
Total Support, Revenue and Reclassifications	<u>2,835,621</u>	<u>2,345,777</u>
Expenses		
Program Services	2,736,091	2,211,300
Management and General	47,232	62,634
Fundraising	6,727	7,164
Total Expenses	<u>2,790,050</u>	<u>2,281,098</u>
Change in Net Assets Without Donor Restrictions	<u>45,571</u>	<u>64,679</u>
Change in Net Assets With Donor Restrictions:		
Restricted Contributions	14,904	39,050
Net Assets Released from Restrictions	<u>(7,511)</u>	<u>(27,779)</u>
Change in Net Assets With Donor Restrictions	<u>7,393</u>	<u>11,271</u>
Change in Total Net Assets	52,964	75,950
Net Assets, Beginning of Year	<u>351,334</u>	<u>275,384</u>
Net Assets, End of Year	<u>\$ 404,298</u>	<u>\$ 351,334</u>

CORNELL COOPERATIVE EXTENSION OF SCHENECTADY COUNTY
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Cash Flows from Operating Activities:		
Change in Net Assets	\$ 52,964	\$ 75,950
Adjustments to Reconcile Change in Net Assets to Net Cash Provided By (Used In) Operating Activities		
Depreciation	681	680
Obsolete Equipment Write-off	-	1,343
Changes in Operating Assets and Liabilities		
(Increase) Decrease in:		
Accounts Receivable	(164,768)	(17,270)
Prepaid Expenses	(7,425)	166
Deposits	(23,873)	1,958
Increase (Decrease) in:		
Accounts Payable	49,486	(4,966)
Accrued Expenses	1,853	9,229
Deferred Revenue	<u>21,634</u>	<u>17,415</u>
Net Cash Provided By (Used In) Operating Activities	<u>(69,448)</u>	<u>84,505</u>
Cash Flows from Financing Activities:		
PPP Loan Payments	<u>-</u>	<u>(57,181)</u>
Increase (Decrease) in Cash and Restricted Cash	(69,448)	27,324
Cash and Restricted Cash, Beginning of Year	<u>232,058</u>	<u>204,734</u>
Cash and Restricted Cash, End of Year	<u>\$ 162,610</u>	<u>\$ 232,058</u>

CORNELL COOPERATIVE EXTENSION OF SCHENECTADY COUNTY

STATEMENTS OF FUNCTIONAL EXPENSES

FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

	2022			2021			
	Management and		Program Services	Management and		Program Services	
	General	Fundraising		General	Fundraising		
			Total			Total	
Salaries and Wages	\$ 1,486,778	\$ 3,203	\$ 1,053	\$ 1,491,034	\$ 6,139	\$ 1,510	\$ 1,237,681
Employee Benefits	930,331	2,198	673	933,202	10,834	942	765,282
Employee Development	16,380	1,306	-	17,686	49	-	4,784
Unemployment and Workers' Compensation Insurance	17,257	-	-	17,257	-	-	12,037
Accounting Fees	6,801	599	-	7,400	1,944	-	7,250
Legal Fees	4,109	691	-	4,800	2,111	-	4,800
Supplies	78,839	262	-	79,101	5,613	-	68,349
Communications	20,643	1,789	-	22,432	3,026	-	16,782
Occupancy	36,557	7,595	-	44,152	13,212	-	38,708
Equipment Rental and Maintenance	286	2,607	-	2,893	1,823	-	2,505
Printing and Publications	9,986	1,511	-	11,497	1,806	-	9,186
Travel	6,906	328	-	7,234	26	-	2,171
Meetings and Conferences	3,669	1,060	-	4,729	233	-	1,447
Interest	-	-	-	-	245	-	245
Depreciation	-	681	-	681	680	-	680
Awards and Prizes	236	-	-	236	50	-	650
Association Services	11,944	4,773	-	16,717	1,030	-	2,340
Insurance	11,811	4,347	-	16,158	5,298	-	14,431
Miscellaneous	11,410	2,701	37	14,148	613	47	3,067
Consulting and Contracted Services	81,077	11,581	-	92,658	7,902	-	83,065
Cost of Fundraising	-	-	4,964	4,964	-	4,665	4,665
Enterprise	1,071	-	-	1,071	-	-	973
	<u>\$ 2,736,091</u>	<u>\$ 47,232</u>	<u>\$ 6,727</u>	<u>\$ 2,790,050</u>	<u>\$ 62,634</u>	<u>\$ 7,164</u>	<u>\$ 2,281,098</u>

See accompanying notes and independent auditor's report.

CORNELL COOPERATIVE EXTENSION OF SCHENECTADY COUNTY

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The National Cooperative Extension System was officially created in 1914, with the passage of the Smith-Lever Act.

In 1913, the State Legislature voted its endorsement of agriculture extension with passage of Chapter 712, Laws of 1913. This was the forerunner of County Law 224 which designates responsibility for supervision of extension programs to Cornell University and provides local funding for agriculture, home economics, 4-H, and community development programs. The purpose of that appropriation is to further the objectives of Cornell Cooperative Extension of Schenectady County (the "Association") and the State Extension system in the fields of agriculture, community and economic vitality, environment and energy, nutrition and healthy families, and youth development.

New York Cooperative Extension is part of a nationwide network of partnerships encompassing 69 land grant universities and their staffs in nearly every county. This national system is supported by financial and administrative arrangements among three levels of government: Federal, State, and County. Cornell University, New York's land grant university, founded in 1865, is the knowledge base for Cooperative Extension in this state. It provides educational resources through the College of Agriculture and Life Sciences and the College of Human Ecology. Extension programs based on these resources are conducted by professional staff, with paraprofessional and volunteer assistance through 54 county extension associations and offices in each of the five boroughs of New York City.

The Cornell Cooperative Extension of Schenectady County, a 501(c)(3) non-profit educational Association, is part of the Cooperative Extension land grant system, a partnership between County, State, and Federal governments administered in New York State through Cornell University. Each county's Cooperative Extension Association is independent and works to serve the needs of the county in which it is located. Since 1918, the Association has responded to the needs of local residents with unbiased, research-based information, tools and education on which people have come to depend and trust. The Association's programs are developed in direct response to community input, and are based on the most current information available from Cornell University and other land grant universities from across the nation.

The Association's mission is to enable people to improve their lives and communities through partnerships that put experience and research knowledge to work. Extension staff and trained volunteers deliver educational programs, conduct applied research, and encourage community collaborations. Association educators connect people with the information they need on topics such as commercial and consumer agriculture; nutrition and health; youth and families; finances; energy efficiency; economic and community development; and sustainable natural resources. The Association's ability to match university resources with community needs helps it play a vital role in the lives of individuals, families, businesses, and communities throughout Schenectady County.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Method of Accounting

The financial statements of the Association are reported on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Revenue Recognition

Contributions received and unconditional promises to give are measured at their fair values and reported as an increase in net assets. The Association reports gifts of cash and other assets as donor restricted support if they are received with donor stipulations that limit the use of the donated assets, or if they are designated as support for future periods. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as support without donor restrictions.

Revenue on cost reimbursement grants and contracts is recognized to the extent actual expenditures have been incurred in compliance with the specific grant requirements. Other grant and contract revenue is recognized in the period earned if on a fee for services basis. Program service fees and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred.

Revenue from Contracts with Customers

Revenue from contracts with customers is recognized in accordance with a five-step model as follows:

- Identify the contract with the customer
- Identify the performance obligation(s) in the contract
- Determine the transaction price
- Allocate the transaction price to the performance obligation(s) in the contract
- Recognize revenue when earned or as performance obligation(s) are satisfied

Contract Assets

Amounts related to services provided to customers which have not been billed and that do not meet the conditions of an unconditional right to payment at the end of the reporting period are contract assets. Contract asset balances consist primarily of services provided to customers who are still receiving services at the end of the year. There were no contract assets at December 31, 2022 and 2021.

CORNELL COOPERATIVE EXTENSION OF SCHENECTADY COUNTY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2022 AND 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue from Contracts with Customers (Continued)

Contract Liabilities

Contract liabilities represent revenue that has been deferred for the funds advanced by third party payors for the Association's contracts received related to services that have not yet been provided to customers. Contract liabilities consist of payments made by funding and other sources for the Association's contracts for services not yet performed that are expected to be performed within the next fiscal year. Contract liabilities at December 31, 2022 and 2021 totaled \$42,349 and \$20,715, respectively, as further detailed in Note 5.

Net Assets

The financial statements of the Association have been prepared in accordance with GAAP, which require the Association to report information regarding its financial position and activities according to the following net asset classifications:

Net Assets Without Donor Restrictions

Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Association. These net assets may be used at the discretion of the Association's management and board of directors.

Net Assets With Donor Restrictions

Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Association or by the passage of time. Other donor restrictions are perpetual in nature, where the donor has stipulated the funds to be maintained in perpetuity. Donor restricted contributions are reported as increased in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the Statements of Activities.

Cash and Restricted Cash

Cash and restricted cash include deposits, certificates of deposits, and all highly liquid debt instruments with original maturities of three months or less. The Association maintains cash and restricted cash at financial institutions which periodically may exceed federally insured limits.

CORNELL COOPERATIVE EXTENSION OF SCHENECTADY COUNTY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 2022 AND 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Restricted Cash (Continued)

The following table provides a reconciliation of cash and restricted cash reported within the statement of financial position that sum to the total of the same such amounts shown in the statement of cash flows.

	<u>2022</u>	<u>2021</u>
Cash	\$ 139,577	\$ 216,418
Restricted cash	<u>23,033</u>	<u>15,640</u>
 Total cash and restricted cash shown in the statement of cash flows	 <u>\$ 162,610</u>	 <u>\$ 232,058</u>

Assets restricted in the statement of financial position include restricted cash received with a donor-imposed restriction that limits use of that cash to long-term purposes.

Accounts Receivable

Accounts receivable are comprised of amounts due for Association sponsored programs. Amounts reported in the financial statements are considered to be collectible within the current operating cycle of the Association. Amounts deemed uncollectible are specifically identified by management, at least on an annual basis, and upon Board approval, are charged to current operations as bad debt expense. Management determined that no allowance was necessary at December 31, 2022 and 2021.

Deposit - Initial Payment

Cornell University (the "University") administers the payroll function for the Association. The University bills the Association monthly for reimbursement of employees' earnings and taxes. The Association is expected to reimburse the University by the 20th of the following month. The Association has on deposit with the University an amount equal to approximately one monthly payroll, required to offset the University's cash flow. The required amount of the initial deposit is recalculated annually by the University. As of December 31, 2022 and 2021 this deposit amounted to \$104,267 and \$80,394, respectively.

Property and Equipment

Property and equipment are stated on the basis of cost when purchased or at fair market value when donated. Depreciation is computed using the straight-line method on a basis considered adequate to depreciate the assets over the following estimated useful lives:

	<u>Years</u>
Computers and Equipment	3-10
Vehicles	5
Leasehold Improvements	15-20
Land Improvements	20

CORNELL COOPERATIVE EXTENSION OF SCHENECTADY COUNTY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2022 AND 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment (Continued)

Expenditures for renewals and betterments are capitalized while expenditures for repairs and maintenance are charged to operations as incurred. Upon sale or retirement, the related cost and allowances for depreciation are removed from the accounts and the related gain or loss is reflected in the Statements of Activities.

Change in Accounting Estimates - Adoption of New Fixed Asset Capitalization Threshold

Effective January 1, 2021, the Association changed the criteria for recording fixed assets. The Fixed Asset threshold for capitalization has changed from \$1,000 to \$5,000. This change was implemented statewide by Cornell Cooperative Extension to align with the IRS, federal, state, and local funding sources capitalization thresholds.

Due to the new fixed asset threshold, as of December 31, 2021 the Association retired equipment totaling \$43,345 and associated accumulated depreciation of \$42,002. The net effect of this adjustment was \$1,343 and is reflected in the miscellaneous expense line item in the statement of functional expenses.

Long-Lived Assets

Long-lived assets to be held and used are tested for recoverability whenever events or changes in circumstances indicate that the related carrying amount may not be recoverable.

When required, impairment losses on assets to be held and used are recognized based on the excess of the asset's carrying amount over the fair value of the asset. There were no impairments of long-lived assets at December 31, 2022 and 2021.

Vacation Accrual

The Association's vacation policy allows employees to accumulate up to 10 days unused vacation which carries over to the next year. A liability for accrued vacation time is recorded in the accounting records and is adjusted annually to reflect the increase or decrease in unused vacation time as of December 31. As of December 31, 2022 and 2021 the vacation accrual amounted to \$44,662 and \$44,368, respectively, and is included in accrued expenses on the statement of financial position.

Contributed Facilities

The facilities for the main office of the Association in Schenectady, New York are provided by Schenectady County on an annual basis, as the annual budget is approved by the County of Schenectady. The annual revenue stream appropriated by Schenectady County to support the Association includes expenses related to rent and utility expenses. Schenectady County advances quarterly payments to the Association which are reduced by the amount of rent expense accrued for the related quarter. An additional adjustment at the end of the annual contract is submitted by the Association for utility expenses incurred for the year. The contributed rent and utilities are included in the occupancy expense line item on the statement of functional expenses.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Donated Services

Numerous volunteers have donated significant amounts of time to the Association's program services and board governance. However, the valuation of these services does not meet the criteria as set forth in Financial Accounting Standards Board (FASB) ASC 958 "Not-for-Profit Entities." Therefore, no amounts have been recorded in the financial statements for donated volunteer services.

Donated Property and Equipment

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations the Association reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Association reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Fringe Benefits

Employee fringe benefit costs incurred directly by the Association include unemployment insurance and workers' compensation insurance.

In-Kind Fringe Benefits

Employee fringe benefit expenses, including health insurance, pensions, and postemployment benefits, are paid by New York State through Cornell University on behalf of the Association, using a fringe benefit rate determined by New York State. The amount of in-kind fringe benefits paid through Cornell University were \$932,908 and \$758,273 for the years ended December 31, 2022 and 2021, respectively, and have been recorded in the statement of activities as in-kind fringe benefits and in the statements of functional expenses as employee benefits.

Tax Exempt Status

The Association is exempt from federal income tax as a subordinate Association under a group ruling managed by the Cooperative Extension Administration; however, it is not part of Cornell University. The Association is exempt from income taxes under Section 501(a) of the Internal Revenue Code as an Association described in Section 501(c)(3). Both the parent and subordinate Associations claim exemption from filing Form 990, *Return of Association Exempt from Income Tax* under Rev. Proc. 95-48.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs benefitted. Expenses are charged directly to program or administrative categories based on specific identification. Direct expenses, such as payroll taxes and fringe, have been allocated based on salary expenditures.

Fair Value

The Accounting Standards Codification requires expanded disclosures about fair value measurements and establishes a three-level hierarchy for fair value measurements based on the observable inputs to the valuation of an asset or liability at the measurement date. Fair value is defined as the price that the Organization would receive upon selling an asset or pay to transfer a liability in an orderly transaction between market participants. It prioritizes the inputs to the valuation techniques used to measure fair value by giving the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements), and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements).

Use of Estimates

The preparation of the financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Subsequent Events

The Association has evaluated subsequent events for reporting and disclosure through July 12, 2023, the date the financial statements were available to be issued. No such events or transactions were identified.

2. CASH CONCENTRATIONS

The Association maintains cash balances and certificates of deposit in financial institutions. Balances are insured by the Federal Deposit Insurance Corporation (FDIC) or the National Credit Union Administration (NCUA). During the year, the Association may have cash and certificates of deposit balances in excess of FDIC or NCUA insurance limits. The Association had no balances in excess of FDIC or NCUA limits at December 31, 2022 and 2021.

CORNELL COOPERATIVE EXTENSION OF SCHENECTADY COUNTY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2022 AND 2021

3. ACCOUNTS RECEIVABLE

Accounts receivable consisted of the following as of December 31:

	<u>2022</u>	<u>2021</u>
CCE Albany	\$ 23,088	\$ 6,648
Cornell University	3,253	2,150
Schenectady County Department of Public Health	257,147	171,535
Other	<u>90,502</u>	<u>28,889</u>
Total	<u>\$ 373,990</u>	<u>\$ 209,222</u>

4. PROPERTY AND EQUIPMENT

A summary of property and equipment is as follows:

	<u>2022</u>	<u>2021</u>
Computer and Equipment	\$ 6,805	\$ 6,805
Accumulated Depreciation	(5,444)	(4,763)
Net Book Value	<u>\$ 1,361</u>	<u>\$ 2,042</u>

Depreciation expense for 2022 and 2021 amounted to \$681 and \$680, respectively.

5. DEFERRED REVENUE

Deferred revenue consists of the following at December 31:

	<u>2022</u>	<u>2021</u>
<u>Contract Liabilities</u>		
Healthy Living	\$ 27,249	\$ 20,715
Pad Project	11,968	-
Seed to Supper	1,430	-
21 st Century	1,200	-
Dairy in the Classroom	422	-
Farmers Market	<u>80</u>	<u>-</u>
Total	<u>\$ 42,349</u>	<u>\$ 20,715</u>

6. LINE OF CREDIT

The Association has a line of credit of \$90,000 at the prime rate plus 1% (8.5% at December 31, 2022). During fiscal year 2022 there were no draws or repayments on this line. At December 31, 2022 and 2021, the outstanding balance amounted to \$0.

CORNELL COOPERATIVE EXTENSION OF SCHENECTADY COUNTY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2022 AND 2021

7. PENSION PLANS

The Association participates in the New York State and Local Employees' Retirement System (NYSERS) (the System). This System is a cost sharing, multiple-employer, public employee retirement system. The System offers a wide range of plans and benefits, which are related to years of service and final average salary, vesting of retirement benefits, death, and disability.

Payroll for employees covered by the System is aggregated and reported with the payroll of Cornell University and all other Cooperative Extension Associations of New York State. Because separate Association data is not maintained by Cornell University, the Association's actuarially determined contribution requirement and contributions actually made are not available, and are funded at the State level. Total payroll for employees covered by the System was \$1,491,034 and \$1,237,681 for the years ended December 31, 2022 and 2021, respectively.

8. NET ASSETS WITHOUT DONOR RESTRICTIONS

Board Designated net assets are available for the following purposes:

- Employee Merit/Development Reserve - Funds to be used for employee one time raises or bonuses as well as any training or staff development that is not funded by grants.
- Equipment Reserve - Funds to be used for future equipment purchases.
- Youth Programs (formerly 4-H Reserve) - Funds to be used for 4-H youth programming costs that are not included in the budget.
- Greenhouse Reserve - Funds to be used for greenhouse program.
- Initial Deposit - Funds in escrow at Cornell University required to fund the disbursement of paychecks.
- Master Gardener Reserve - Funds to be used for the Master Gardener program.
- Administrative Reserve - Funds to offset any program losses when the program does not have its own reserve.
- Property and Equipment - Represents resources to be used for fixed asset depreciation and removal of fixed assets.
- Roots and Wisdom Reserve - Funds to be used for any Roots and Wisdom expenses that were not included in the budget.
- Technology Reserve - Funds to be used for future technology purchases.
- Unemployment Insurance Reserve - Funds to be used to cover potential increased cost of unemployment expense due to grants potentially ending.
- Farmer's Market Reserve - Funds to be used for nutrition education programs.

CORNELL COOPERATIVE EXTENSION OF SCHENECTADY COUNTY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2022 AND 2021

8. NET ASSETS WITHOUT DONOR RESTRICTIONS (CONTINUED)

Board designated net asset balances are as follows:

	<u>2022</u>	<u>2021</u>
Board Designated:		
Employee Merit/Development Reserve	\$ 58,058	\$ 58,058
Equipment Reserve	30,000	30,000
Youth Programs (formerly 4-H Reserve)	20,198	10,000
Greenhouse Reserve	14,000	14,000
Initial Deposit	104,267	80,394
Master Gardener Reserve	22,396	12,000
Administrative Reserve	51,700	51,700
Property and Equipment	1,361	2,042
Roots and Wisdom Reserve	11,817	10,000
Technology Reserve	21,500	21,500
Unemployment Insurance Reserve	45,000	45,000
Farmer's Market Reserve	968	1,000
Total Board Designated	<u>\$ 381,265</u>	<u>\$ 335,694</u>

9. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions represent amounts received and restricted by donors for the following specific purposes. When the restriction has been met, the amounts will be released from net assets with donor restrictions and reclassified to net assets without donor restrictions. Purposed restricted net assets are available for the following:

- Farmer's Market - Funds to be used for nutrition education expenses.
- 4-H - Funds to be used for 4-H youth programs.
- Roots & Wisdom Farmstand Pavilion Funds - Funds to be used for Roots and Wisdom Farmstand Pavilion.
- Children's Garden - Funds to be used to create a Children's Learning Garden.
- Healthy Schenectady Families - Funds to be used for the HSF Program.
- Master Gardeners - Funds used for paint for the greenhouse.
- Greenhouse - Funds used for greenhouse supplies.

	<u>2021</u>	<u>Additions</u>	<u>Release of Restrictions</u>	<u>2022</u>
4-H	\$ 259	\$ -	\$ -	\$ 259
Roots and Wisdom	1,779	12,844	(2,391)	12,232
Youth Gardening	12,202	30	(5,090)	7,142
Healthy Schenectady Families	1,400	2,030	(30)	3,400
	<u>\$ 15,640</u>	<u>\$ 14,904</u>	<u>\$ (7,511)</u>	<u>\$ 23,033</u>

CORNELL COOPERATIVE EXTENSION OF SCHENECTADY COUNTY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2022 AND 2021

10. CONTINGENCIES

The Association has received grants that are subject to audit by the granting agency or their representatives. Such audits may result in disallowances and a request for a return of funds to the grantor agency. The Association believes such disallowances, if any, will be immaterial. Accordingly, these financial statements do not include any amounts that could result from these contingencies.

11. RELATED PARTY TRANSACTIONS

The Association receives certain grant funding from Cornell University (the "University") to fund various programs throughout the year. The University also administers the payroll function and provides certain fringe benefits for the Association, as referenced in Note 1. The amount owed to the Association from the University that is included in accounts receivable on the statements of financial position as of December 31, 2022 and 2021 amounted to \$3,253 and \$2,150, respectively. The amount owed by the Association to the University that is included in accounts payable on the statements of financial position at December 31, 2022 and 2021 amounted to \$129,698 and \$104,225, respectively.

12. TRANSACTIONS WITH AFFILIATES

The Association has agreements in place with the Cooperative Extension of Albany County to provide support services related to administrative leadership, finance, human resources, and information technology through the Cooperative Extension Shared Business Network (the SBN), along with other county cooperative extensions. Expenses related to the SBN agreements are included in consulting and contracted services expenses on the statements of functional expenses.

In addition, the Association had various memorandums of understanding in place with other affiliates related to grants on which they work in conjunction. The expenses related to these grants are included in consulting and contracted services expenses on the statements of functional expenses.

13. LIQUIDITY

The Association has \$536,600 of financial assets available within one year of the statement of financial position date to meet the cash needs for general expenditures consisting of cash of \$162,610 and accounts receivable of \$373,990. \$23,033 of these assets are not available for use within one year (donor restricted), which leaves \$513,567 available to meet 60 days of normal operating expense, which are, on average, approximately \$310,000. The Association has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Association invests cash in excess of daily requirements in various short-term investments, including certificates of deposit and mutual funds. In addition, as part of its liquidity management, the Association has an operating line of credit.

Constitution for Cornell Cooperative Extension Association
with a **Directly Elected Board of Directors.**

**CONSTITUTION OF THE
CORNELL COOPERATIVE EXTENSION ASSOCIATION
OF SCHENECTADY COUNTY
STATE OF NEW YORK
Effective January 1, 2024**

ARTICLE I – NAME

The name of this organization shall be the Cornell Cooperative Extension Association of Schenectady County, hereafter called the association.

ARTICLE II – OBJECTIVES

The objectives of this association are:

- Section 1 To provide for a subordinate governmental agency consisting of an unincorporated organization of residents of Schenectady County in cooperation with Cornell University and the United States Department of Agriculture; and in accordance with Subdivision 8(b) of Section 224 of the County Law of New York State (County Law 224) as amended.
- Section 2 To extend the educational resources of Cornell University and the New York State Colleges of Agriculture and Life Sciences, Human Ecology and Veterinary Medicine, the Land Grant university system and other educational institutions, to the people of Schenectady County to foster economic, social and environmental improvement of its individuals, families and communities.
- Section 3 To further the objectives of Cornell Cooperative Extension of Schenectady County and the State Extension system in the fields of agriculture, community and economic vitality, environment and energy, nutrition and healthy families, and youth development.

ARTICLE III – AFFIRMATIVE ACTION

All actions of this association will be in compliance with the affirmative action plan of the association and appropriate equal program opportunity, equal employment opportunity and Americans with Disabilities Act legislation.

ARTICLE IV – ENROLLMENT AND VOTING RIGHTS

- Section 1 Enrollment: Enrollment is open to all persons interested in the work of the association. Persons become enrollees by: (a) participation in programs or activities of the association, evidenced by registration or lists generated with respect to such programs or activities, (b) requesting the association to place their names on an association list that will be maintained for one calendar year, or (c) serving the association as a volunteer.
- Section 2 Voting Rights: All persons, who, as of the date of a voting event, are Schenectady County residents, 18 years of age or older, and who qualify as an enrollee in accordance with Article IV, Section 1 are eligible to vote at such event.
- Section 3 Participation Fees: No fees shall be established as a requirement to become a voting participant. Fees may be established for participating in specific programs or activities of the association consistent with policies established by the board of directors.

ARTICLE V – BOARD OF DIRECTORS

- Section 1 Governing Body: The governing body of the association shall be the board of directors.
- Section 2 Policies: The board of directors of the association shall, with Cornell Cooperative Extension at Cornell University outline the policies and procedures of the association consistent with this constitution and the memoranda of agreement between the association and Cornell Cooperative Extension at Cornell University and Schenectady County.
- Section 3 Composition:
- A. The board of directors of the association shall consist of eleven (11) persons elected as at-large directors, plus the appointed members listed in Article V, Section 3 B, below.
 - B. Appointed/Designated members:
 - 1. The director of Cornell Cooperative Extension at Cornell University shall designate representation from Cooperative Extension administration to serve on the association board of directors as ex-officio without voting privileges.
 - 2. The county governing body shall be requested annually to appoint one (1) legislator to serve as an ex-officio director with voting privileges.

3. The county executive's/manager's office shall be requested annually to designate a staff member to serve as an ex-officio director without voting privileges.
- C. Consistent with New York State General Construction Law section 41, a quorum of the board of directors shall consist of a majority of the total voting membership of the board
- D. Directors shall serve until their successors are named or a vacancy declared as provided in Article V, Section 6.
- E. At-large directors shall be selected through an election open to all persons who are eligible voting enrollees of the association.
- F. A person is not eligible to serve on the board of directors if:
 1. The following relationships exist with a board member or any association staff: spouse, parent, child, sibling, domestic partner, or any person residing in the same household.
 2. They are currently employed by the association or have been employed by the association in the previous eighteen (18) months.
 3. They are not a county resident with the exception of the representative appointed by the director of Cornell Cooperative Extension at Cornell University or the designated staff member of the county executive's/manager's office.
 4. They have served two (2) previous three (3) year terms as an at-large director and the lapse since that service is less than three (3) years with the exception of appointed directors as per Article V, Section 3, B.
- G. Each member of the board of directors shall recuse themselves from discussions regarding and abstain from voting on any issue in which the director has a conflict of interest or an appearance of a conflict of interest.
- H. The executive director shall serve as executive officer of the board of directors without voting privileges.

Section 4. Duties: The board of directors shall:

- A. establish the organizational structure, consistent with this constitution, to conduct the work of the association.
- B. support and maintain the cooperative extension association in cooperation with Cornell Cooperative Extension at Cornell University.
 1. execute the memoranda of agreement and other legal instruments.
 2. establish policies and procedures for maintaining an effective cooperative

extension association including program scope and priorities.

- C. secure resources necessary to conduct, manage and administer the association's program.
- D. employ staff to conduct the work of the association.

Section 5. Term of Office: The term of office for at-large directors is three (3) years. An at-large director shall serve no more than two (2) consecutive elected terms plus the portion of an unexpired term to which the director may have been appointed. However, an at-large director may continue to serve past the end of the elected or appointed term, until a successor is elected or appointed, but not past the first quarter of the following calendar year.

Any previous at-large director after a lapse of three (3) years following service on the board will be eligible for re-election or appointment to the board of directors.

An at-large director may be removed from office prior to the end of their term by majority vote at a regular or special meeting of the association as provided in Article X.

Section 6. Declaring a Vacancy: The president of the association may declare a position vacant when the at-large director has resigned or has an unexcused absence at three (3) or more regular meetings of the board of directors.

Section 7. Filling Vacancies on the Board of Directors: The president shall, after consultation with the board of directors (and/or executive committee) make an appointment to fill the vacancy in an elected at-large director position on the board of directors. That person so appointed will serve only until a replacement is chosen at the next regular election to fill the remaining portion of the unexpired term.

Section 8. Meetings of the Board of Directors: The board of directors shall meet at least five (5) times a year and more often as called by the president.

ARTICLE VI – OFFICERS OF THE ASSOCIATION (AND ASSISTANTS)

Section 1. Election: After the annual association election but prior to the end of February of each year the board of directors shall meet to elect officers. A nominating committee appointed by the president shall prepare a slate of officers. The outgoing board and officers shall serve until the organizational meeting of the incoming board.

- A. The following shall be elected annually from among the directors of the board by a majority vote of the continuing and new directors present at the

organizational meeting of the board: president; vice-president; secretary; and treasurer.

- B. The president shall be an ex-officio member of all board committees, excluding the nominating committee. The president does not have voting privileges in their service on board committees, with the exception of the executive committee.
- C. An assistant to the secretary may be appointed annually from the association staff by the president with approval of the board of directors. The assistant secretary shall not serve as an officer nor be eligible to vote.
- D. An assistant to the treasurer may be appointed annually from the association staff by the president with the approval of the board of directors. An assistant to the treasurer shall not serve as an officer nor be eligible to vote.
- E. The terms of office of the president, vice-president, secretary and the treasurer of the association board of directors shall be for the calendar year or thereafter until their respective replacements are named. An officer shall not serve in the same office for more than three (3) consecutive years. The board may designate a president-elect who succeeds to the office of president, although the individual must still stand for election in the year they succeed to the office of the president to serve in that capacity.
- F. An officer may be removed from office by a majority vote of the board of directors. A director so removed from their board office shall retain a seat on the board of directors unless removed from the board pursuant to Article V, Section 5.

Section 2. Duties:

- A. The president of the association, in addition to the powers and duties conferred on the position by law, shall perform such duties as usually pertain to the office of president. The president shall call meetings of the board of directors and special meetings of the association as required by Article X, Section 2.
- B. The vice-president of the association shall perform the duties of the president in case of the president's absence or disability.
- C. The secretary of the association shall be responsible for keeping in permanent form complete and accurate records of all meetings and votes of the association; receive and present to the board of directors all communications relating specifically to the association; and prepare correspondence on behalf of the board of directors.

- D. The treasurer of the association, in addition to the powers and duties conferred upon the position by law, shall act as custodian of all funds and property, real and personal, of the association. The treasurer shall verify the financial situation of the association and shall testify that the balance is current by signature on financial reports.
- E. The assistant to the treasurer of the association may be responsible for disbursements of association funds for the expenses of the association only upon written order of the executive director or designee.

Section 3. Filling Vacancies - Officers of the Association

- A. In the event a vacancy occurs in the position of the president, the vice-president will complete the unexpired term.
- B. In the event of a vacancy in the position of vice-president or other elected office, the board of directors shall select a director to fill the unexpired term. Selection will be made by a majority vote of all members of the board of directors present at the meeting.

ARTICLE VII – COMMITTEES OF THE BOARD OF DIRECTORS

Section 1. Standing and Special Committees: The board of directors shall establish each year at its organizational meeting those committees it deems necessary to carry out the work of the association. The president shall appoint all members to committees annually and designate a chairperson for each. Committees shall act as set forth in the association’s operating guidelines. (See Article XII)

Section 2. Executive Committee: An executive committee of the board of directors composed of the president, vice-president, treasurer, and secretary, will conduct the business of the association in the interim between regularly scheduled board meetings. Membership may include other directors appointed annually by the president or as determined by the association’s operating guidelines, to include the immediate past president when the individual is still serving a regular term as a director. An immediate past president cannot be appointed if their term has expired and they are not eligible for another term.

ARTICLE VIII – (PROGRAM/ISSUE) AREAS AND (PROGRAM/ISSUE) ADVISORY COMMITTEES

Section 1. Establishment of (Program/Issue) Areas:

The board of directors shall establish annually the major program areas of the association and establish the advisory structure for each area. Details of the procedures for creating and staffing the advisory structure(s) shall be contained in the operating guidelines of the association. (See Article XII)

ARTICLE IX – ASSOCIATION NOMINATION AND ELECTIONS

Section 1. Nominating Committee: The nominating committee is a committee of the Association and its enrollees and not a standing committee of the board of directors. It is responsible to and acts in the interest of the association, its enrollees and constituencies.

A. Composition: The president of the association shall annually appoint a nominating committee of at least five (5) people, who represent the broad interests of the residents of the county and the work of the association, a majority of whom are not current board or program/issue advisory committee members. The president shall designate the chairperson of the nominating committee.

B. Duties:

1. The nominating committee shall prepare a list of nominees for all vacant or eligible elected positions. Current members of the nominating committee are not eligible as nominees.

2. The nominating committee will supervise the conduct of the election.

3. Alternate forms of nomination:

a. a petition, delivered to the association in person or by certified mail no later than forty-five (45) days prior to the election. Thirty (30) eligible voting enrollees of the association must sign the petition.

b. nominations from the floor where the nominating and election process occurs at the annual meeting of the association.

c. write-in on the election ballot where balloting is done by mail.

Section 2. Elections and Voting: Elections for directors shall be held annually. Such elections, and/or voting for any other matter as determined by the board of directors, shall be conducted in one of the following ways:

- A. By physical or electronic ballot of all eligible voters present at the annual meeting of the association; or
- B. A mail ballot sent to all eligible voters at least twenty-one (21) days prior to the due date of return.
- C. In all cases, the candidate receiving a plurality of vote for each seat shall be declared elected. In the event of a tie vote, the winner shall be decided by a majority of the board of directors at its next meeting.

ARTICLE X – ASSOCIATION MEETINGS

Section 1. **Annual Meeting:** An annual meeting of the association shall be held during the last quarter of the calendar year for which public notice is given at least twenty-one (21) days in advance of the meeting. The agenda shall include the following items, plus other business as appropriate:

- A. Annual financial and program report.
- B. Either the announcement of the results of the election conducted by mail or the conduct of the election by the voting of eligible voters present at the annual meeting.

Section 2. **Special Meetings:** A special meeting of the association may be called by the board of directors and shall be called by the president upon written petition by twenty-five (25) eligible voters, provided the objectives of such meetings are set forth in the petition. Only such business may be conducted as is set forth in the call of the special meeting. Public notice of special meetings shall be made at least twenty-one (21) days prior to the meeting date.

Section 3. **Quorum:** A quorum for any annual or special meetings of the association shall consist of twenty-five (25) eligible voters of the association.

ARTICLE XI – PARLIAMENTARY AUTHORITY

Section 1. **Roberts Rules of Order:** The rules contained in the most current "Roberts Rules of Order" shall govern the association in all cases to which they are applicable and where they are consistent with the constitution or the regulations (including operating guidelines) of the association as adopted by the board of directors. In the event that Roberts Rules of Order, governing legislation, the constitution, and/or the regulations of the association are not consistent, then the governing legislation followed by the constitution shall take priority, followed by Roberts Rules of Order and then the regulations of the association.

ARTICLE XII – OPERATING GUIDELINES

Section 1. Operating guidelines of the association that identify operating details, not contained in this constitution, of the board and committees shall be established and reviewed annually by the board of directors.

ARTICLE XIII – RESTRICTIONS

Section 1. No part of the net earnings of the Association shall inure to the benefit of, or be distributable to its members, officers, or other private persons, except that the association shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II hereof.

Section 2. No substantial part of the activities of the association shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the association shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these articles, the association shall not carry on any other activities not permitted to be carried on (a) by an association exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by an association, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

ARTICLE XIV – DISSOLUTION

Section 1. Upon the dissolution of the association, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction in Schenectady County, New York, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

ARTICLE XV – AMENDMENTS

Section 1. The constitution of this association shall be reviewed every three years by the board of directors.

Section 2. The constitution of this association may be amended, with prior approval by the board of directors of this association and the director of Cornell Cooperative Extension at Cornell University, by an affirmative vote of at least two-thirds of the eligible voters present at any annual or special association meeting or by an affirmative vote of two-thirds of the eligible voters responding in a mail ballot.

ARTICLE XVI - REPEAL OF PREVIOUS DOCUMENTS

This constitution shall take effect when approved by the eligible voters and all previous documents of the association entitled "Constitution" are hereby repealed.

Approved by:

Adopted by:

Print Name

Print Name

**Director of Cornell Cooperative Extension
at Cornell University**

President of the Association

Date

Date

APPENDIX - ATTESTATIONS

Board President: Please initial to attest that the board has reviewed this Constitution, and the document is ready for pre-approval review by Extension Administration. This step does not replace the vote by the association by mail ballot or at an annual or special meeting. _____ (Board President)

Executive Director: Please initial to attest that this Constitution was reviewed and approved by the membership of the association by mail ballot, at the annual meeting or at a special meeting, and is ready for signature by the Board President and the Director of Extension. I have uploaded a copy of the required meeting minutes (may be draft) or outcome of the mail ballot to the CCE Business Systems. (Business Systems: Accreditation Checklist: Association Minutes.) _____ (Executive Director)

