



Association Board of Directors Fact Sheet #4

What Exactly 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. (See: "[Cornell University's Responsibility in New York State to Provide Leadership and Supervision for Cornell Cooperative Extension Programming](#)," Glenn J. Applebee, Associate Director Cornell Cooperative Extension, December 2005.) 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