

ATTACHMENT A

Cornell University will provide state and federal funds listed under 1 (k), in accordance with this Memorandum of Agreement as follows:

1. State (County Law 224) and Smith-Lever (3 b, 3 c, & 3d) Funds:
 - a) State (County Law 224) funds will be allocated on the state fiscal year April 1 through March 31 through salaries of professional staff that conduct extension programs in the association and should be used to support up to 50% of the Executive Director's salary to confirm the program and management partnership between the Association and Cornell University.

Calculations for distribution are based on the 95-96 fiscal year allocations pursuant to Subdivision 8 (d) of Section 224 of the County Law of the State of New York which states:

No county cooperative extension association shall receive an apportionment of funds under this section in an amount less than had been received in the nineteen hundred ninety-five -- ninety-six state fiscal year, provided that the annual state appropriation is not less than the state moneys appropriated in the nineteen hundred ninety-five -- ninety-six state fiscal year.

- b) Smith- Lever (3b and 3c) federal funds will be allocated on the federal fiscal year October 1 through September 30 through salaries of professional staff that conduct extension programs in the association or through reimbursement for federally allowable expenditures.
 - c) Smith-Lever (3d) Expanded Food and Nutrition Education Program (EFNEP) federal funds will be allocated on a federal fiscal year October 1 through September 30 through salaries identified by associations on payroll with at least 60% to support-nutrition program assistants and no more than 20% to support exempt extension educator salaries. If funds are available, EFNEP operating costs will be paid to association upon receipt of invoice for allowable costs incurred in the federal fiscal year.

Cornell Cooperative Extension Association agrees to the following in order to receive the funds listed under 1(k) and 1 (l), or to receive reimbursement of association expenses for area program agreements listed under 2 (s), in accordance with this Memorandum of Agreement:

1. State (County Law 224) and Smith-Lever (3 b, 3 c, & 3d) Funds:
 - a) State (County Law 224) funds
 - Furnish equivalent sums from county appropriations for State (County Law 224) funds received pursuant to Subdivision 8 (d, 1) of Section 224 of the County Law of the State of New York which states:

The entitlement of each association to state moneys annually appropriated under this chapter is subject to the furnishing of equivalent sums from county appropriations.
 - Monitor state funds and prepare payroll forms and payroll adjustments * to charge salaries of professional staff with up to 50% of the Executive Director's salary to the approved state appropriation on the state fiscal year April 1 through March 31. Review payroll and financial reports on a monthly basis to ensure funds are charged correctly and funds are not over expended.
 - b) Smith-Lever (3b and 3c) Funds
 - Process payroll forms and payroll adjustments * to charge salaries of professional staff to the approved federal appropriation on the federal fiscal year October 1 through September 30. Review payroll and financial reports on a monthly basis to ensure funds are charged correctly and funds are not over expended.

- Monitor Smith-Lever 3 (b and 3c) federal funds to ensure balance is available before submitting invoice for allowable operating costs. Submit invoices for costs incurred for federal programs to Cornell Cooperative Extension Administration finance office on a monthly basis (or quarterly if amount to be reimbursed is minimal) as outlined under the terms and conditions under 2 (a) of this attachment.
- c) Smith-Lever (3d) Expanded Food and Nutrition Education Program (EFNEP) funds
- Process payroll forms and adjustments * to charge salaries of nutrition program assistants and extension educators to the approved EFNEP federal appropriation on the federal fiscal year October 1 through September 30.
 - Monitor EFNEP federal funds to ensure:
 - at least 60% of the association's approved allocation is to support nutrition program assistants and no more than 20% to support extension educator salaries and
 - a balance is available before submitting invoices for allowable operating costs. Submit invoices for costs incurred for federal programs to Cornell Cooperative Extension Administration finance office on a monthly basis (or quarterly if amount to be reimbursed is minimal) as outlined under the terms and conditions under 2 (a) of this attachment.
2. Reimbursement of Smith-Lever federal funds (including EFNEP) listed under 1(k) and 1 (l), and reimbursement of association expenses for area program agreements listed under 2 (s)
- a) Agree to the following terms and conditions on allowable costs, invoicing, payment, and audit:

Allowable Costs. The allowability of costs and budget categories for federal funds under this Agreement shall be determined in accordance with the Financial Operations Resource Manual (F.O.R.M.) policies and CCE Smith-Lever Federal Funds Guidelines** (additional information on EFNEP allowable costs are identified in F.O.R.M. Code 807, Attachment VIII). The allowability of costs and budget categories for programs listed under 2 (s) shall be determined in accordance with the approved program budget.

Invoicing. In order to be eligible for reimbursement, invoices shall be for allowable, approved costs incurred in accordance with the terms of this Agreement and shall display expenses for reimbursement by budget category pursuant to the FORM Code policies for federal programs listed under 1 (k) and approved budget for area program agreements listed under 2(s). Cornell must be in receipt of all invoices submitted under this Agreement, including the final invoice, **no later than 60 days after the fiscal year (federal programs October 1 – September 30 and Area Program agreements January 1 through December 31)**. An authorized representative of the association shall certify on each invoice that the costs being requested for reimbursement are the actual costs as recorded in the association's general ledger, the balance is due and owing, the charges exclude taxes, the detail to support expenditures is available for review at the association office, the expenditures are in accordance with the terms of the annual Memorandum of Agreement between Cornell University and Cornell Cooperative Extension Association, and the association has not and will not seek reimbursement for these expenses from any other source.

Payment. Payment for allowable, approved expenses shall be made upon receipt of invoice as a credit to the association's operating account (2XX-9100). Payment shall be contingent upon the availability of funding for program and upon the association's compliance with the terms and conditions of this Agreement. All payments shall be subject to correction and adjustment upon audit or any disallowance. The association is solely responsible for reimbursing Cornell for amounts paid the association but disallowed under the terms of this Agreement.

Audit. Cornell Cooperative Extension Administration or the duly authorized Cornell representative shall, until six years after final payment under this Agreement, have access to any of the association's records related to this Agreement for the purpose of conducting audits. The period of access for records relating to a) appeals under a dispute, b) litigation or settlement of claims arising from the performance of this Agreement, or c) costs and expenses of this Agreement to which exception has been taken shall continue until such appeals, litigation, claims, or exceptions are disposed of.

*Refer to Financial Operations Resource Manual (F.O.R.M.) payroll policies - F.O.R.M. Code 202 University Personnel Action Form (UPAF) for preparation and processing payroll forms and F.O.R.M. Code 212, Payroll Accounting Distribution for preparation and processing of payroll adjustments.

** *F.O.R.M. policies and Cornell Cooperative Extension Association Invoice forms with instructions at web site:*
<http://www.staff.cce.cornell.edu/financial/forms&resources/finresrces.htm>
CCE Smith-Lever Funds Guidelines –Unallowable Expenditures for CCE Federal Funds
http://www.staff.cce.cornell.edu/cce_library/resources/Finance/5cce_unallowable.pdf