

## Accounts Overview as of 6.30.14

The Cooperative Extension Section with direction and oversight by ECOP manages four assessment accounts through the Association of Public and Land-grant Universities (APLU). Following is a description and status report of each account.

### **OFFICE OF THE EXECUTIVE DIRECTOR (5710)**

**What:** This account covers overhead paid to APLU and salary, benefits, office operations and travel for the Executive Director and Staff Associate. It is billed to the 75 institutions in the Cooperative Extension Section in January and due upon receipt. Follow-up on nonpayment of assessments is accomplished by ECOP using the policies and procedures approved in September 2013.

**How Calculated:** Once an annual budget (January 1<sup>st</sup> – December 31<sup>st</sup>) is set and approved by ECOP at a fall meeting, the costs are divided among the 75 institutions in the Cooperative Extension Section as a portion of each institution’s receipt of capacity funds in the combined Smith-Lever and 1890 Extension accounts and competitive grant funding, based on a three-year rolling average as reported by USDA-NIFA. Capacity funds account for 60 percent of the assessment base; competitive grant funding, 40%. For multi-institution grants, funds are distributed among participating institutions.

**Summary:** Effective in 2013, the Cooperative Extension Section voted to increase the total assessment for this account from \$308,061 to \$400,000. In 2010, a 63.6% decrease in assessments reflecting a change in staffing was implemented, a decision proven to be unsustainable to maintain the ECOP National Office in Washington, DC. The increase is designed to build up a six-month reserve, a management practice recommended for non-profits.

Year	Invoiced	Collected***	Expenditures	Year-end Balance
2011	\$308,061	\$308,061 (100%)	\$384,382	\$ 97,199
2012	\$308,061	\$307,581 (99.84%)	\$332,312	\$ 73,230
2013	\$400,000	\$398,555 (99.64%)	\$335,688	\$136,159
2014	\$400,000	\$359,731 (90%)*	\$169,829 (49%)*	\$197,500**

\* Mid-year calculation

\*\* Projection

\*\*\*Additional income may be realized from interest earned.

### **STRATEGIC PRIORITIES AND OPERATIONS (5730)**

**What:** This is the operating fund for ECOP committees, task forces, implementation teams, meetings, and special projects. It is billed to the 75 institutions in the Cooperative Extension Section in January and due upon receipt. Follow-up on nonpayment of assessments is accomplished by ECOP using policies and procedures approved in September 2013.

**How Calculated:** Same as for 5710.

**Summary:** At the current rate of expenditure, and taking into consideration earnings from the Extension centennial fundraising, the projected balance for this account at the end of this year is \$309,000. As a result of the \$200,000 per year expenditure for the AES-CES Communication and Marketing Project, the account has been in a steady decline. Without any new ECOP projects, the Communications and Marketing Project could continue into 2015, though this practice will eventually leave the account below the 6-month recommended reserve for non-profits.

Extension Committee on Organization and Policy  
2014 Budget Summary | January-June

Last Updated :7/15/2014

Year	Invoiced	Collected****	Expenditures	Year-end Balance
2011**	\$200,000	\$199,996 (100%)	\$156,390	\$545,950
2012***	\$200,000	\$199,688 (99.8%)	\$272,462	\$521,732
2013	\$200,000	\$199,396 (99.7%)	\$318,651	\$404,801
2014	\$200,000	\$199,396 (99.7%)	\$431,000	\$309,000*
2015	\$200,000	\$199,396*	\$272,000*	\$236,000*
2016	\$200,000*	\$199,396*	\$272,000*	\$164,000*

\* Projections

\*\* Beginning Balance & Expenses for Associate Director (5720) have been subtracted from these figures. Marketing and Communications became Strategic Priorities and Operations.

\*\*\* Closed separate meetings account and balance brought into 5730.

\*\*\*\* Additional income may be realized from interest earning and overpayment for meetings, though every attempt is made to break even.

**EXTENSION NATIONAL INITIATIVE (5780)**

**What:** This covers operating expenses for eXtension based on a budget approved by the eXtension Governing Committee. It is billed to the 75 institutions in the Cooperative Extension Section in January and due upon receipt. Follow-up on nonpayment of assessments is accomplished by the eXtension Governing Committee using policies and procedures approved in October 2013.

**How Calculated:** In 2011 the Cooperative Extension Section of the APLU Board on Agriculture Assembly approved the renewal of the eXtension assessment for a period of 4 years, 2012-2015. The total assessment is based on an agreement to pay 0.8% of the Smith-Lever 3(b)&3(c) funding for 1862 institutions and 0.8% of the Section 1444 funds for the 1890 institutions. The calculation is completed using the Smith-Lever and Section 1444 funding levels enacted the previous year as reported by USDA-NIFA.

**Summary:** Two wire transfers approved by the eXtension Governing Committee are made each year, generally in April and October, to the University of Nebraska-Lincoln.

Year	Invoiced	Collected	Payments	Year-end Balance
2011	\$2,538,717	\$2,538,717 (100%)	\$2,400,000	\$1,603,309
2012	\$2,525,307	\$2,453,002 (97%)	\$2,400,000	\$1,665,015
2013	\$2,540,795	\$2,484,906 (91%)	\$2,400,000	\$1,574,672
2014	\$2,355,739	\$1,955,049 (83%)*	\$1,000,000*	\$1,600,000**

\* Mid-year calculation

\*\* Projected (Based on 86% collections and payment of \$2,000,000)

**SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) EDUCATION (5721)**

**What:** This supports the work of the Program Development Team national office at South Dakota State University.

**How Calculated:** ECOP approved this assessment in the total amount of \$150,000 annually for 2014, 2015, and 2016, billed to participating institutions based on a one-year amount of SNAP-Ed receipts obtained through the federal competitive process.

**Summary:** In the fall of each year, institutions are surveyed to determine participation in SNAP-Ed and the amount of money received. Billing for the \$150,000 is computed based on the percentage of funding received among the participating institutions and due upon receipt. The SNAP-Ed Program Development Team is responsible for contacting institutions to encourage payment. All receipts within a calendar quarter (January-March, April-June, July-September, October-December) are paid in full, so the account carries a zero balance. The outstanding balance for 2014 assessment is \$35,832.93 (23.9%) owed by 17 institutions



3-YR AVERAGE FUNDING  
From NIFA

A	B	C	AO	AP	AQ	AR	AW	AX	AY	AZ	BA	BB	BC	BD	BE	BF
1	2	Institutions	2010 Net*	2011 Net*	2012 Net*	3 Yr. Avg	Total All Other Funds	Grand Total All Funding	% of Total	Assessment A \$1,050,000	% Base \$	Base Assessment	% Other \$	Other Funds	BAA New Total Assessment	CARET
26																5600
28	151	University of Connecticut	674,420	-	-	224,807	224,807	4,257,169	0.54%	\$ 5,698	0.57%	\$ 3,598	0.29%	1,202	4,801	960
30	158	University of D.C.	-	-	-	-	-	2,138,242	0.27%	\$ 2,862	0.30%	\$ 1,908	0.00%	-	1,908	382
32	322	University of Delaware	56,410	637,209	43,128	245,582	245,582	3,666,195	0.45%	\$ 4,773	0.47%	\$ 2,953	0.31%	1,314	4,277	855
70	201	Univ. of Massachusetts	-	-	-	-	-	6,716,519	0.86%	\$ 8,980	0.95%	\$ 5,993	0.00%	-	5,993	1,199
72	200	University of Maryland	1,726,781	403,777	1,680,989	1,270,516	1,281,638	8,909,362	1.14%	\$ 11,924	1.08%	\$ 6,806	1.63%	6,855	13,662	2,732
75	208	University of Maine	212,962	327,124	41,821	183,959	193,959	6,156,470	0.78%	\$ 8,240	0.84%	\$ 5,321	0.25%	1,037	6,358	1,272
99	238	Univ. of New Hampshire	815,373	3,951,591	-	1,588,988	1,588,988	5,938,181	0.76%	\$ 7,947	0.62%	\$ 3,881	2.02%	8,499	12,360	2,476
101	244	Rutgers the State UNJ	520,650	156,751	2,672,327	1,116,576	1,180,316	8,665,057	1.10%	\$ 11,597	1.06%	\$ 6,679	1.50%	6,313	12,992	2,598
108	258	Cornell University	2,794,442	3,458,361	3,335,518	3,195,107	3,560,809	22,603,423	2.88%	\$ 30,252	2.70%	\$ 16,992	4.53%	19,045	36,037	7,207
121	277	Penn State University	6,574,127	3,552,937	3,896,931	4,673,665	4,760,389	25,783,812	3.29%	\$ 34,508	2.98%	\$ 18,760	6.06%	25,462	44,222	8,644
125	278	University of Rhode Island	6,055,690	495,000	622,111	2,390,934	2,390,934	5,516,812	0.70%	\$ 7,383	0.44%	\$ 2,789	3.04%	12,788	15,578	3,116
150	307	University of Vermont	619,183	619,183	371,915	536,760	536,760	4,984,987	0.64%	\$ 6,672	0.63%	\$ 3,969	0.68%	2,871	6,840	1,368
156	315	West Virginia University	24,449	-	766,593	263,681	263,681	9,213,335	1.17%	\$ 12,331	1.27%	\$ 7,986	0.34%	1,410	9,396	1,879
161																0
162			\$ 90,519,179	\$ 46,774,261	\$ 46,090,228	\$ 60,889,458	\$ 78,623,647	\$ 784,540,506	100%	\$ 1,050,000	100.00%	\$ 630,000	100.00%	\$ 420,000	\$ 1,065,000	210,000
163																
164																
165																
166	304	1994 LSU (AIHEC)														
167	23287	Bd. Human Sciences								5,250					5,250	
168	23288	Bd. Natural Resources								5,250					5,250	
169	23219	Bd. Vet. Med								5,250					5,250	
170										21,000					21,000	

3-YR AVERAGE FUNDING  
From NIFA

A	B	C	BG	BH	BI	BJ	BK	BL
	ST	Institutions	ESS C & M	CES Dir	CES Dir	APS	eXtension	Total Assessments
			5800	5710	5750	5500	5780	
1			0	0	0			
2			0	0	0			
4								
26								
28	151	CT University of Connecticut	1372	1829	914	4715	16049	30,640
30	158	DC University of D.C.	545	727	363	525	9385	13,835
32	322	DE University of Delaware	1222	1629	815	2095	9504	20,397
70	201	MA Univ. of Massachusetts	1712	2283	1142	8906	19929	41,164
72	200	MD University of Maryland	3903	5204	2602	3667	24499	56,270
75	208	ME University of Maine	1817	2422	1211	6811	16746	36,536
99	238	NH Univ. of New Hampshire	3537	4716	2399	5762	12217	43,446
101	244	NJ Rutgers the State UNJ	3712	4949	2475	8906	19712	55,344
108	258	NY Cornell University	10296	13728	6864	8906	60881	143,921
121	277	PA Penn State University	12635	16846	8423	7333	76279	174,582
125	278	RI University of Rhode Island	4451	5934	2967	5762	8034	45,842
150	307	VT University of Vermont	1954	2606	1303	3143	13217	30,431
156	315	WV West Virginia University	2685	3580	1790	4715	30660	54,705
161			0					
162		Grand Total	300000	400000	200000	356960	2355739	4,877,699
163		*adjusted for subcontracts. If:						
164		BASE TOTAL						
165								
166	304	1994 LSU (AIHEC)						
167	23287	Bd. Human Sciences						
168	23288	Bd. Natural Resources						
169	23219	Bd. Vet. Med						
170								