

PLAN FOR DISSOLUTION OF WACEC

In September of 2018, following the significant restructuring undertaken by UW-Extension, the Associated County Extension Committees (WACEC) approached the Wisconsin Counties Association (WCA) to request that WCA assume the administrative responsibilities associated with WACEC that were formerly performed by UW-Extension. Going forward, in an effort to streamline the administration and otherwise reduce the financial burden of administration, Wisconsin Counties Association (WCA) has agreed to provide the administrative services and support to meet the needs of the organization.

Given WCA's assumption of these responsibilities, WACEC and WCA have developed the following plan, in consultation with legal counsel, to dissolve WACEC in its current form and reorganize the association in a more streamlined fashion:

1. Distribute this Plan and the attached member resolution to the members of WACEC, who are the individual members of the county extension committees.
2. Create an unincorporated nonprofit association named Wisconsin Extension Association (WEXA). WEXA will have the same mission as WACEC, but will be organized in a way that avoids the burden of tax return and corporate filings that are required of an entity classified as a IRC 501(c)(3) nonprofit such as WACEC. Chapter 184 of the Wisconsin Statutes allows WEXA to be tax-exempt at both the federal and state level, without the added administrative burden and expense.
3. WACEC will transfer its remaining funds to WEXA. These funds will be restricted for use only in accordance with WACEC's purpose.
4. WEXA will contract with WCA for WCA to act as fiscal agent to hold and disburse the funds at the direction of WEXA. WCA will also assist with administration in terms of meeting planning and arrangements, which will result in cost-savings because of WCA's existing relationships.
5. File articles of dissolution with the State of Wisconsin Department of Financial Institutions to dissolve WACEC. WACEC needs to discontinue in its corporate form so as to avoid continuing obligations under Wisconsin law.
6. File final Form-990 with the IRS and include notification of dissolution. This step is necessary to avoid future nonprofit tax filing requirements and will reduce the administrative burdens associated with the operation of WEXA.

In order to accomplish the above, 80% of the individual members of county extension committees must sign and return the attached resolution.

IF YOU ARE A MEMBER OF A WISCONSIN COUNTY EXTENSION COMMITTEE AND AGREE WITH THIS PLAN, THEN PLEASE SIGN AND RETURN THE ATTACHED RESOLUTION TO GIVE YOUR CONSENT TO DISSOLVE WACEC AND OTHERWISE IMPLEMENT THIS PLAN.