



## **Wisconsin Association for Home & Community Education Inc.**

### **Disbanding of a HCE Club or County organization**

When an HCE group (club or county) decides to disband, there are legal processes to complete. This process should commence within 30 days of the decision to disband.

1. The HCE club must notify their county HCE President. If it is a HCE County group that is disbanding, they must notify the WAHCE President.
2. When a 501(c)(3) dissolves, regardless if it is an HCE Club or the County organization, the board must settle its outstanding debts and financial obligations. Any assets that remain cannot be distributed to members or other private individuals.

When the County HCE Association disbands, the clubs in that county are no longer recognized by WAHCE. Those clubs who desire to retain their membership may seek membership in an HCE County Association in another county. The members of the disbanded county may also join another county as an individual member.

3. All assets remaining after dissolution will be distributed to another 501(c)(3) organization with the same mission. Examples are:
  - HCE scholarship or Pennies for Friendship
  - another HCE organization (club, county or WAHCE)
  - Boys & Girls Club
  - 4-H
  - any other 501(c)3 organization with a similar mission
4. Complete the Club/County Disbanding forms and send to the County HCE President for club disbanding or to the WAHCE President if a County organization is disbanding.
5. In the case of a County HCE group, file a final 990 e-postcard and a copy of the filing acceptance is sent to the WAHCE Treasurer..

*Some of the information for this document was obtained from LegalZoom.com*



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(Sample Letter to Disbanding HCE Club/County)

Date:

To:

From: Name of County/WAHCE President  
\_\_\_\_\_ County

RE: DISBANDING FORM

We are sorry that your club/county has decided to disband. Our 501(c)3 non-profit status federal guidelines require us to retain a statement of how your treasury money was expended. The enclosed Club/County Disbanding Form will help you complete this process. Please return the completed form to your county President (for clubs) or to the WAHCE President (for county organizations) as soon as possible.

All funds must be distributed to another 501(c)3 organization. You may, for example, give scholarships in the name of HCE, give your funds to another HCE group (local, county, district or state), possibly a group like the Boys & Girls Club, or 4-H.

Please check with your county treasurer to make sure all your county commitments such as club dues, Pennies for Friendship, etc., are paid in full when you disburse your club's treasury. Your club should show a balance of \$0 when you close your books. The Club treasury cannot be distributed to members or private individuals.

In addition, all county organizations must file a final 990-e postcard stating that the group is no longer in existence. A copy should be attached to the funds distribution report and sent to the state WAHCE Treasurer.

Please be aware that if we should be audited in years to come, your club will be responsible to show receipts and/or canceled checks reflecting your donations to other non-profits. Please keep your records for seven years.

Thank you for your past efforts in our community in the name of HCE.

Sincerely,

County President  
Enc.



**Wisconsin Association for Home  
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**COUNTY / CLUB DISBANDING FORM**

(Circle which one)

TO: \_\_\_\_\_ County / WAHCE President

Date: \_\_\_\_\_

FROM: \_\_\_\_\_ Club/County

Date of Disbanding: \_\_\_\_\_

Reason for Disbanding:

Check one:

\_\_\_\_\_ Prepared by Treasurer and President and approved by club/county

\_\_\_\_\_ Executive Board members

\_\_\_\_\_ Approved by appointed auditing committee

List the person that will be retaining the records for seven years:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone number: \_\_\_\_\_

It is assumed that there was money in your treasury at the time of the decision to disband. These funds must be distributed according to the guidelines for distribution of funds of a 501(c)3 organization. Please explain how this money was disbursed, including dates, amounts, and payee names, bringing your balance down to zero on the attached form. This report is due within 90 days of disbanding.

Signature of Club/County President or Officer: \_\_\_\_\_

Address: \_\_\_\_\_

Phone number: \_\_\_\_\_

Attach a copy of the final 990-e postcard if the HCE County Association is disbanding.



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**Financial Records**

Club: \_\_\_\_\_

County: \_\_\_\_\_

This Financial Record has been:

\_\_\_\_\_ prepared by the Treasurer and President and approved by the club members.

\_\_\_\_\_ approved by an appointed auditing committee.

Balance on Hand: \_\_\_\_\_ (Checking, savings, CD's, cash, etc.)

Date of Disbanding: \_\_\_\_\_

Name of person retaining club records: \_\_\_\_\_

Address: \_\_\_\_\_

Date: \_\_\_\_\_ Amount given: \_\_\_\_\_

Name of non-profit organization: \_\_\_\_\_

Name of person accepting donation: \_\_\_\_\_

Date: \_\_\_\_\_ Amount given: \_\_\_\_\_

Name of non-profit organization: \_\_\_\_\_

Name of person accepting donation: \_\_\_\_\_

Date: \_\_\_\_\_ Amount given: \_\_\_\_\_

Name of non-profit organization: \_\_\_\_\_

Name of person accepting donation: \_\_\_\_\_

When an HCE County Association disbands, they should submit one copy to the WAHCE President and Treasurer and retain one copy for their records. The receipts may be stapled to this form. When an HCE County Association is disbanding, this information is submitted to the HCE President and Treasurer in that county.

\_\_\_\_\_  
Signature of Club President or  
County WAHCE Treasurer

*Due 90 days after club disbands.*

Attach a copy of the final 990-e postcard if the HCE County Association is disbanding.