

# **WCCA Board of Governors' Policy**

**Title:** Fiscal Year

**Division:** Administrative Services

**Category:** College Operations

**Reference:** Nebraska State Statutes §85-1511(19)

Number: BP-202

**Date of Approval:** January 25, 2023

**Approval:** Lynne Klemke, President, WCCA Board of Governors

#### **Purpose**

To establish the College's fiscal year calendar as July 1 to June 30 to match the State of Nebraska's fiscal year.

### Scope

This applies to all financial and business responsibilities of the College.

#### **Policy**

The Western Nebraska Community College fiscal year shall begin on the first day of July and end on the thirtieth day of June of each year.

#### **Procedures**

The College President shall promulgate such procedures as may be necessary for the implementation of this policy.

## **Revising this Policy**

This Board Policy supersedes any prior WNCC policy, procedure, guideline, or handbook on this subject matter.

If statutory provisions, regulatory guidance, or court interpretations change or conflict with this Board Policy, the Board retains the right to revise accordingly and for the changes to take effect immediately.

Fiscal Year Policy Page | 1

Adoption Date and Board of Governors' Minutes Item Number: 1979

Revision Date and Board of Governors' Minutes Item Number:

**Prior Policy Number:** 

300.0200.79 (Fiscal Year)

**Schedule for Review:** 

**Divisions/Department Responsible for Review and Update:** Vice President's Office

**Sponsoring Division/Department:** Administrative Services

Repeal Date and Board of Governors' Minutes Item Number:

**Cross Reference:** 

**Procedure(s) for Policy**: n/a

**Related Policies/References:** 

Fiscal Year Policy Page | 2