

FILE: DCB

## FISCAL YEAR

State law presently establishes October 1 through September 30 as the fiscal year for all school systems. Throughout this manual when the word "year" is used in regards to expenditures, it shall mean "fiscal year."

SOURCE: Athens City Board of Education, Athens, AL  
ADOPTED: Oct. 5, 1978; REVISED: Nov. 29, 1994; REVISED: June 21, 2007  
LEGAL REF.: The Code of Alabama 16-13-1.