

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Committee Substitute

for

House Bill 3009

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CONLEY AND KIMES

[Originating in the Committee on Education; March 8, 2021]

1 A BILL to amend and reenact §18-9-3a of the Code of West Virginia, 1931, as amended, relating
2 to the publication of county board financial statements; providing option for county board
3 to publish statement on its website for certain minimum time as alternative to Class I-0
4 legal advertisement; and updating terms.

Be it enacted by the Legislature of West Virginia:

ARTICLE 9. SCHOOL FINANCES.

§18-9-3a. Preparation, publication, and disposition of financial statements by county boards of education.

1 (a) The county board of every county, within 90 days after the beginning of each fiscal
2 year, shall prepare on a form to be prescribed by the ~~State Tax Commissioner~~ State Auditor and
3 the state superintendent of free schools, and cause to be published a financial statement
4 revealing:

5 ~~(a)~~ (1) The receipts and expenditures of the board during the previous fiscal year arranged
6 under descriptive headings;

7 ~~(b)~~ (2) The name of each firm, corporation, and person who received more than \$250 in
8 the aggregate from all funds during the previous fiscal year, together with the aggregate amount
9 received from all funds and the purpose for which paid: *Provided*, That ~~such~~ the statement shall
10 may not include the name of any person who has entered into a contract with this board pursuant
11 to the provisions of sections two, three, four and five, article two, chapter eighteen-a §18A-2-2,
12 §18A-2-3, §18A-2-4, and §18A-2-5 of this code; and

13 ~~(c)~~ (3) All debts of the board, the purpose for which each debt was contracted, its due
14 date, and to what date the interest thereon has been paid. ~~Such~~

15 (b) The financial statement shall be published as a Class I-0 legal advertisement in
16 compliance with the provisions of §59-3-1 *et seq.* of this code, and the publication area for ~~such~~
17 the publication shall be the county, or shall be published on the website of the county board and

18 remain so posted until at least the publication of the next annual financial statement. The county
19 board shall pay the cost of publishing such statement from the maintenance fund of the board.

20 (c) As soon as is practicable following the close of the fiscal year, a copy of the published
21 financial statement ~~herein required~~ shall be filed by the county board with the ~~State Tax~~
22 ~~Commissioner~~ State Auditor and with the state superintendent of free schools.

23 (d) The county board shall transmit to any resident of the county requesting ~~the same~~ it a
24 copy of the published financial statement for the fiscal year designated, supplemented by a list of
25 the names of all school personnel employed by the board during such fiscal year showing the
26 amount paid to each, and a list of the names of each firm, corporation, and person who received
27 less than \$500 from any fund during such fiscal year showing the amount paid to each and the
28 purpose for which paid.

NOTE: The purpose of this bill is to provide county board's of education the option of publishing their financial statement for the previous year's transactions on their website.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.