

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Introduced

House Bill 3009

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KELLY, CONLEY, KIMES AND SMITH

[Introduced March 09, 2021; Referred to the
Committee on Education]

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.

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 and the state
3 superintendent of free schools, and cause to be published a statement revealing:

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

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

12 ~~(c)~~ (3) All debts of the board, the purpose for which each debt was contracted, its due
13 date, and to what date the interest thereon has been paid. ~~Such~~ The statement shall be published
14 as a Class I-0 legal advertisement in compliance with the provisions of §59-3-1 *et seq.* of this
15 code, and the publication area for ~~such~~ the publication shall be the county, or be published on the
16 website of the county board. The county board shall pay the cost of publishing such statement
17 from the maintenance fund of the board.

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

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