

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Engrossed

Senate Bill 651

BY SENATORS RUCKER, ROBERTS, AND KARNES

[Introduced March 17, 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 giving county boards of education the option of publishing their financial statements on
3 their websites rather than publishing as a Class I-0 legal advertisement.

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~~ providing the
4 following information:

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

7 ~~(b) the (2)~~ (2) The name of each firm, corporation, and person who received more than \$250
8 in 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 statement shall not~~
10 ~~include the name of any person who has entered into a contract with this board pursuant to the~~
11 ~~provisions of sections two, three, four and five, article two, chapter eighteen-a of this code; and~~

12 ~~(c) all (3)~~ (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.

14 ~~Such (b)~~ (b) The financial statement shall be published as a either:

15 (1) As a Class I-0 legal advertisement in compliance with the provisions of §59-3-1 et seq.
16 of this code, and the publication area for such publication shall be the county.~~The county board~~
17 ~~shall pay the cost of publishing such statement from the maintenance fund of the board; or~~

18 (2) On the county board's website: *Provided, That the county board shall, prior to*
19 publishing a financial statement on the county board's website for the first time after the effective

20 date of the changes made by the amendments to this section enacted during the regular session
21 of the Legislature, 2021, hold a public hearing at which interested persons may express their
22 views on whether the county board should publish the statement as a Class I-0 legal
23 advertisement or on the county board's website: *Provided, however,* That upon publishing a
24 financial statement on the county board's website for the first time after the effective date of the
25 changes made by the amendments to this section enacted during the 2021 regular session of the
26 Legislature, public notice of the availability of such website posting shall be published once a
27 week in a qualified newspaper of general circulation for two successive weeks.

28 (c) The financial statement, if published as a Class I-0 legal advertisement, shall not
29 include the name of any person who has entered into a contract with the county board pursuant
30 to the provisions of §18A-2-2, §18A-2-3, §18A-2-4, and §18A-2-5 of this code.

31 (d) The financial statement, if published on the county board's website, shall remain
32 posted on the county board's website at least until publication of the next annual statement, and
33 shall include:

34 (1) The name of every person who has entered into a contract with the county board
35 pursuant to the provisions of §18A-2-2, §18A-2-3, §18A-2-4, and §18A-2-5 of this code, and
36 amounts paid to each;

37 (2) Budget estimates; and

38 (3) A list of the names of each firm, corporation, and person who received less than \$250
39 from any fund during such fiscal year showing the amount paid to each and the purpose for which
40 paid.

41 (e) The county board shall pay the cost of publishing the financial statement, if published
42 as a Class I-0 legal advertisement, from the maintenance fund of the board.

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

46 (g) The county board shall transmit to any resident of the county requesting the same a
47 copy of the published statement for the fiscal year designated, supplemented by a list of the
48 names of all school personnel employed by the board during such fiscal year showing the amount
49 paid to each, and a list of the names of each firm, corporation, and person who received less than
50 ~~\$500~~ \$250 from any fund during such fiscal year showing the amount paid to each and the
51 purpose for which paid.

52 (h) The changes made by the amendments to this section enacted during the regular
53 session of the Legislature, 2021, shall be effective for financial statements for the fiscal year
54 commencing on July 1, 2023.