

# **WEST VIRGINIA LEGISLATURE**

**2021 REGULAR SESSION**

**Introduced**

## **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: ~~(a)~~ (1) The  
4 receipts and expenditures of the board during the previous fiscal year arranged under descriptive  
5 headings; ~~(b)~~ (2) the name of each firm, corporation, and person who received more than \$250 in  
6 the aggregate from all funds during the previous fiscal year, together with the aggregate amount  
7 received from all funds and the purpose for which paid: *Provided*, That such statement shall not  
8 include the name of any person who has entered into a contract with the board pursuant to the  
9 provisions of §18A-2-2, §18A-2-3, §18A-2-4, and §18A-2-5 of this code; and ~~(c)~~ (3) all debts of  
10 the board, the purpose for which each debt was contracted, its due date, and to what date the  
11 interest thereon has been paid. Such statement shall be published either:

12 (A) as As a Class I-0 legal advertisement in compliance with the provisions of ~~article three,~~  
13 ~~chapter fifty-nine~~ §59-3-1 et seq. of this code, and the publication area for such publication shall  
14 be the county. The county board shall pay the cost of publishing such statement from the  
15 maintenance fund of the board; or

16 (B) On the county board's website in which case the statement shall remain posted on the  
17 website at least until publication of the next annual statement.

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 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.