

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Enrolled

Senate Bill 651

BY SENATORS RUCKER, ROBERTS, AND KARNES

[Passed April 7, 2021; in effect 90 days from passage

(July 6, 2021)]

1 AN ACT 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; increasing the
4 number of days for preparation for publication; requiring county boards to hold a public
5 hearing before publishing on their websites; requiring county boards to provide public
6 notice of the availability of such website posting; requiring county boards to include certain
7 additional information if they publish their financial statements on their websites; providing
8 maximum time period for filing statement with State Auditor and superintendent; providing
9 that the changes made by amendments to this section become effective for the fiscal year
10 commencing on July 1, 2023; and making technical updates.

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 120 days after the beginning of each fiscal
2 year, shall prepare on a form to be prescribed by the State Auditor and the state superintendent
3 of free schools, and cause to be published, a statement providing the following information:

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

6 (2) The name of each firm, corporation, and person who received more than \$250 in the
7 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; and

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

11 (b) The financial statement shall be published either:

12 (1) As a Class I-0 legal advertisement in compliance with the provisions of §59-3-1 *et seq.*
13 of this code, and the publication area for such publication shall be the county; or

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

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

27 (d) The financial statement, if published on the county board's website, shall remain
28 posted on the county board's website at least until publication of the next annual statement, and
29 shall, in addition to the information required in subsection (a) of this section, include:

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

33 (2) Budget estimates; and

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

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

39 (f) As soon as is practicable following the close of the fiscal year, but no later than 90 days
40 after the end of the fiscal year, a copy of the published statement herein required shall be filed by
41 the county board with the State Auditor and with the state superintendent of free schools.

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

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

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

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Chairman, Senate Committee

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Chairman, House Committee

Originated in the Senate.

In effect 90 days from passage.

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Clerk of the Senate

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Clerk of the House of Delegates

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President of the Senate

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Speaker of the House of Delegates

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Day of, 2021.

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Governor