

**WEST VIRGINIA
SECRETARY OF STATE**

KEN HECHLER

ADMINISTRATIVE LAW DIVISION

Form #5

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WEST VIRGINIA
SECRETARY OF STATE

**NOTICE OF AGENCY ADOPTION OF A PROCEDURAL OR INTERPRETIVE RULE
OR A LEGISLATIVE RULE EXEMPT FROM LEGISLATIVE REVIEW**

AGENCY: West Virginia Board of Education TITLE NUMBER: 126

CITE AUTHORITY: WV Code 18-9B-5

RULE TYPE: PROCEDURAL _____ INTERPRETIVE _____

EXEMPT LEGISLATIVE RULE X
CITE STATUTE(S) GRANTING EXEMPTION FROM LEGISLATIVE REVIEW

AMENDMENT TO AN EXISTING RULE: YES _____, NO X

IF YES, SERIES NUMBER OF RULE BEING AMENDED: _____

TITLE OF RULE BEING AMENDED: _____

IF NO, SERIES NUMBER OF NEW RULE BEING ADOPTED: 200 (Policy 8100)

TITLE OF RULE BEING ADOPTED: Public School Finance

THE ABOVE RULE IS HEREBY ADOPTED AND FILED WITH THE SECRETARY OF STATE. THE
EFFECTIVE DATE OF THIS RULE IS July 16, 1990

Barbara L. Cate
June 1, 1990

TITLE 126
WEST VIRGINIA BOARD OF EDUCATION
Legislative Rule
CHAPTER 18-9B
SERIES 200
POLICY 8100

Title: Public School Finance

Section 1. General

- 1.1 Scope - This legislative rule establishes the guidelines for a uniform system of school district budgeting. It is intended as a ready reference for treasurers, business managers, superintendents, and others involved in school finance.
- 1.2 Authority - 18-9B-5
- 1.3 Filing Date - June 1, 1990
- 1.4 Effective Date - July 16, 1990

Section 2. Incorporation by Reference

- 2.1 Copies of procedures and policies are attached. Copies may be obtained in the office of Secretary of State and in the West Virginia Department of Education, Bureau of Finance and Services.
- 2.2 Summary of procedures and policies below

SUMMARY OF RULES AND REGULATIONS

Regulations contain basic information covering revenue, budget, expenditures, fiscal management, and auditing. Sample forms and other useful information are in the appendix.

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