



FILED

West Virginia Department of Education

2004 JAN 23 P 12:58

Capitol Complex, Charleston 25305

Henry A. Marockie, State Superintendent of Schools

OFFICE WEST VIRGINIA
SECRETARY OF STATE

May 11, 1990

The Honorable Ken Hechler
Secretary of State
State of West Virginia
Building 1, Suite 157-K
Charleston, West Virginia 25305

Dear Secretary Hechler:

At its May meeting, the West Virginia Board of Education approved policy 8100, Public School Finance, and the Handbook for School Finance in West Virginia.

Policy 8100 incorporates and replaces the following policies:

- 8252(126-202) Policy to implement the treasurer function performed by county board of education.
- 8353(124-203) Policy to implement the purchasing, receiving, inventory control, and accounts payable function performed by the county boards of education.

Policies 8352 and 8353 need to be repealed since policy 8100 incorporates the essential aspects of the other two policies.

Sincerely,

Henry Marockie
State Superintendent of Schools

HM:mja

2756i/1081