

1 **Further miscellaneous language for Senate Education**
2 **Committee**

3
4 * * * Implementation Delay; Uniform Chart of Accounts; Shared School
5 District Data Management System * * *

6 Sec. 1. 2014 Acts and Resolves No.179, Sec. E.500.1(b) and (c), as amended
7 by 2015 Acts and Resolves No. 58, Sec. E.500.1, as further amended by 2019
8 Acts and Resolves No. [XX], Sec. 95, is further amended to read:

9 Sec. E.500.1 UNIFORM CHART OF ACCOUNTS COMPLETION,
10 TRANSITION, TRAINING AND SUPPORT

11 (a) A GASB compliant Uniform Chart of Accounts and Financial
12 Reporting requirements shall be established by the Agency of Education which
13 shall:

14 (1) be comprehensive in respect to compliance with federal funds
15 reporting requirements; and

16 (2) provide the financial information necessary for State and local
17 education decision makers in regard to specific program costs and evaluation
18 of student results.

19 (b) The Agency of Education shall hire a contractor or contractors through
20 the State’s procurement process to assist them in the establishment and

1 completion of the requirements of subsection (a) of this section. Contract
2 deliverables shall include:

- 3 (1) a comprehensive accounting manual, with related business rules;
4 (2) specifications for school financial software;
5 (3) a detailed transition and support plan that ensures local reporting
6 entities required to record and report information consistent with requirements
7 of subsection (a) of this section can fully comply on or before July 1, ~~2020~~
8 2021.

9 (c) the requirements of the subsection (a) of this section shall be in effect
10 by July 1, ~~2020~~ 2021.

11 Sec. 2. 2018 Acts and Resolves No. 11 (Special Session), Sec. E.500.1 is
12 amended to read:

13 Sec. E.500.1 UNIFORM CHART OF ACCOUNTS

14 (a) Not later than July 1, ~~2020~~ 2021, all Vermont supervisory unions,
15 supervisory districts, school districts, and independent tech center districts
16 shall utilize the same school finance and financial data management
17 system. The system shall be selected by the Agency of Education per State
18 procurement guidelines.

19 * * *

20 ~~(c) Notwithstanding subsection (a) of this section, supervisory unions with~~
21 ~~districts that are merging into a new governance structure as of July 1, 2018~~

1 ~~and that have executed a contract on or before May 1, 2018 to acquire a new~~
2 ~~school finance and financial data system other than the management system~~
3 ~~selected by the Agency of Education to serve the merged system may delay~~
4 ~~adoption of the system selected by the Agency until July 1, 2021.~~

5 ~~(d) Notwithstanding subsection (a) of this section, a supervisory union or a~~
6 ~~supervisory district that entered into a contract for a school finance and~~
7 ~~financial data management system on or after July 1, 2017, may delay adoption~~
8 ~~of the system selected by the Agency until July 1, 2021 or upon expiration of~~
9 ~~the current contract, whichever is earlier.~~

10 Sec. 3. SUSPENSION OF IMPLEMENTATION

11 ~~The Agency of Education shall suspend, until January 15, 2020, the~~
12 ~~implementation of the uniform chart of account requirements under 2014 Acts~~
13 ~~and Resolves No.179, Sec E.500.1, as amended, and the requirement to utilize~~
14 ~~the same school finance and financial data management system under 2018~~
15 ~~Acts and Resolves No. 11 (Special Session), Sec. E.500.1, as amended by this~~
16 ~~act, for supervisory unions and supervisory districts that have not, as of April~~
17 ~~1, 2019, begun to implement these requirements. The Agency of Education~~
18 ~~shall continue to implement these requirements for supervisory unions and~~
19 ~~supervisory districts that have, as of April 1, 2019, begun to implement these~~
20 ~~requirements. On or before December 15, 2019, the Agency of Education and~~
21 ~~the supervisory unions and supervisory districts implementing these~~

1 requirements shall submit a written report to the House and Senate Committees
2 on Education describing the implementation status and any concerns with
3 implementing the requirements for other supervisory unions and supervisory
4 districts.

5 * * * Oath; Repeal * * *

6 Sec. 4. 16 V.S.A. § 12 is amended to read:

7 § 12. OATH

8 ~~A superintendent, a principal or teacher in a public school of the State, a~~
9 ~~professor, instructor, or teacher who will be employed by a university or~~
10 ~~college in the State that is supported in whole or in part by public funds, or a~~
11 ~~headmaster or teacher who will be employed by an independent school or other~~
12 ~~educational institution accepted by the Agency as furnishing equivalent~~
13 ~~education, before entering upon the discharge of his or her duties, shall~~
14 ~~subscribe to an oath or affirmation to support the U.S. Constitution, the~~
15 ~~Vermont Constitution, and all State and federal laws; provided, however, that~~
16 ~~an oath shall not be required of any person who is a citizen of a foreign~~
17 ~~country. [Repealed.]~~