

Andy Beshear  
Governor



Jamie Link  
Secretary, Education and  
Labor Cabinet

Dr. Robbie Fletcher  
Commissioner of Education

**KENTUCKY DEPARTMENT OF EDUCATION**  
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March 1, 2026

Ange Darnell, Regulations Compiler  
Legislative Research Commission  
702 Capitol Avenue, Room 29  
Frankfort, KY 40601

Dear Regulations Compiler:

The Kentucky Department of Education has reviewed administrative regulation number **702 KAR 3:120, UNIFORM SCHOOL FINANCIAL ACCOUNTING SYSTEM** in its entirety for compliance with the current law governing the subject matter of this administrative regulation.

This administrative regulation shall **REMAIN IN EFFECT WITHOUT AMENDMENT** because it is in compliance with current governing law. This administrative regulation establishes a uniform system of financial accounting and budgets for boards of education.

Sincerely,

Todd G. Allen  
Deputy Commissioner & General Counsel

Compiler's Use Only		LED
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Cdbk _____	Effective OR Expired	
18 mos. _____	Date _____	
<b>Not Am</b>		
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