

KENTUCKY DEPARTMENT OF EDUCATION (KDE) STAFF NOTE

Topic: Amendment to 702 KAR 3:110, Document filing dates.

Date: October 2026

Action Requested: ☐Review ☐Action/Consent ☒Action/Discussion

Held In: ☒Full Board ☐State Schools ☐United We Learn

SYNOPSIS OF WHAT YOU WILL BE SHARING:

To act on the proposed amendment to 702 KAR 3:110, Document filing dates.

COMMISSIONER'S RECOMMENDATION:

The Commissioner recommends the Kentucky Board of Education (KBE) approve the proposed amendment to 702 KAR 3:110.

APPLICABLE STATUTE OR REGULATION:

KRS 156.070 and 156.160

BACKGROUND:

Existing Policy:

KRS 156.070 authorizes the KBE to have the management and control of the common schools and all programs operated in those schools. KRS 156.160 requires the KBE to promulgate administrative regulations establishing a uniform series of financial forms for local school districts and for the preparation of school district budgets. KRS 157.060 requires local school districts to submit an annual financial report. KRS 160.461 requires local boards of education to prepare tentative and working budgets and submit the adopted working budget to the KBE for final approval.

702 KAR 3:110 establishes requirements and deadlines for local school districts to submit financial documents to the Kentucky Department of Education (KDE) and establishes the criteria and process for disapproval of a local board of education's working budget.

Summary of Issue:

The proposed amendment updates the regulation to comply with House Bill 67 from the 2026 legislative session which created KRS 160.461 and removed language in KRS 160.470 related to local boards of education adopting a tentative and working budget.

The proposed amendment modernizes the financial document submission requirements for local school districts. The amendment removes references to the Municipal Information System (MUNIS) and the documents incorporated by reference and updates the regulation to refer to the "financial accounting system." The amendment further requires districts to electronically submit financial documents containing data elements and information in formats prescribed by KDE in the financial accounting system, updates submission deadlines, and clarifies the criteria and process for disapproval of a local board of education's working budget.

Budget Impact:

There will be minimal cost to KDE to implement this administrative regulation.

Groups Consulted and a Brief Summary of Responses:

This item will be presented for review by the Local Superintendents Advisory Council on September 29, 2026.

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Commissioner of Education

GOALS/PRIORITIES: Indicate all applicable options.

☐	Foster Educational Innovation Through Vibrant Learning Experiences
☐	Advance Educational Excellence Through Continuous Professional Improvement
☐	Cultivate Collaborative Partnerships
☐	Legislation
☒	Commissioner's Management