

RECORD OF BOARD PROCEEDINGS

(MINUTES)

Jackson, Ky., January 20, 2026

The Breathitt County Board of Education met in the Central Office/ 420 Court Street at 12:30 PM, with the following members present:

Attendance Taken at 12:30 PM:

Present Board Members:

Mrs. Tiffany Combs
 Ms. Ruschelle Hamilton
 Mr. John Hollan
 Mr. Albert Little

Absent Board Members:

Ms. Anna Morris

I. Call to Order/Roll Call

The special meeting of the Breathitt County Board of Education was called to order by Chairperson Ruschelle Hamilton at 12:30p.m. at Central Office located at 420 Court Street, Jackson, KY 41339.

Order #117 - Motion Passed: A motion was made by Albert Little to excuse Anna Morris due to being out of state passed with a motion by Ms. Anna Morris and a second by Mr. John Hollan.

Mrs. Tiffany Combs	Yes
Ms. Ruschelle Hamilton	Yes
Mr. John Hollan	Yes
Mr. Albert Little	Yes
Ms. Anna Morris	Absent

II. Consider approval of the FY2025 Financial Audit.

Cloyd's Associates presented the Final Audit. The first three funds are identified as the major funds and represent the most significant components of the financial presentation. These funds are reported separately from all other funds.

Pages 18 through 47 provide detailed information regarding the audit components. On page 24, the auditors noted fund balances classified as *non-spendable* due to donor restrictions, creditor requirements, statutory obligations, or grantor limitations.

On page 73, the schedule of federal awards reflects approximately \$8 million in federal funds received. In accordance with Yellow Book standards, and as further supported by page 76, the auditors reported no findings of concern and confirmed that internal controls could be relied upon.

As part of the required single audit, program compliance was reviewed. The auditors issued a clean opinion, noting no instances of noncompliance.

On page 86, the Kentucky Department of Education-required section includes recommendations for improvement, specifically related to school activity funds. The auditors suggested additional Redbook training and enhanced monitoring Redbook procedures would improve overall compliance.

Order #118 - Motion Passed: Based upon the recommendation of Superintendent Phillip Watts, approval of the FY2025 Financial Audit passed with a motion by Mrs. Tiffany Combs and a second by Mr. John Hollan.

Mrs. Tiffany Combs	Yes
Ms. Ruschelle Hamilton	Yes
Mr. John Hollan	Yes
Mr. Albert Little	Yes
Ms. Anna Morris	Absent

III. Consider approval of an amendment to the 2025/2026 school calendar designating December 5 and 12, 2025, as weather-related days and August 21, 2025, and January 22, 2026, as break days, with makeup day(s) added to the end of the calendar.

Order #119 - Motion Passed: Based upon the recommendation of Superintendent Phillip Watts, Consider approval of an amendment to the 2025/2026 school calendar designating December 5 and 12, 2025, as weather related days and August 21, 2025, and January 22, 2026, as break days, with makeup day(s) added to the end of the calendar and the superintendent has discretion on Friday, January 23, 2026 passed with a motion by Mrs. Tiffany Combs and a second by Mr. John Hollan.

Mrs. Tiffany Combs	Yes
Ms. Ruschelle Hamilton	Yes
Mr. John Hollan	Yes
Mr. Albert Little	Yes
Ms. Anna Morris	Absent

IV. Consider approval of the Breathitt High School Boys' Basketball Team, Band, and accompanying students to participate in the All "A" Classic in Owensboro, Kentucky, including an overnight trip starting Tuesday, January 20, 2026.

Order #120 - Motion Passed: Based upon the recommendation of Superintendent approval of the Breathitt High School Boys 'Basketball All A Classic starting overnight trip to Owensboro, Kentucky, which took place from Tuesday, January 20, 2026, passed with a motion by Mrs. Tiffany Combs and a second by Ms. Ruschelle Hamilton.

Mrs. Tiffany Combs	Yes
Ms. Ruschelle Hamilton	Yes
Mr. John Hollan	Yes
Mr. Albert Little	Yes
Ms. Anna Morris	Absent

V. Discussion of regular draft meeting agenda.

Discussion of the regular draft agenda.

VI. Adjournment

Order #121 - Motion Passed: There being no further business of the Board, adjournment at 1:24p.m. passed with a motion by Mr. John Hollan and a second by Mrs. Tiffany Combs.

Mrs. Tiffany Combs	Yes
Ms. Ruschelle Hamilton	Yes
Mr. John Hollan	Yes
Mr. Albert Little	Yes
Ms. Anna Morris	Absent

Sheretha Haddix
Secretary

Ruschelle Lamont
Board Chairperson