

Edmonson Chamber of Commerce is now Edmonson Inc.



▲ PHOTO | LYNN BLEDSOE
Community supports changes for Edmonson Chamber.



▲ PHOTO | LYNN BLEDSOE
Edmonson Inc. President Alicia Edwards.

BY Lynn Bledsoe
GIMLET MANAGING EDITOR

Edmonson County Chamber of Commerce is rebranding to be Edmonson Inc. President Alicia Edwards stated that with so many new board members, and wanting to take the Chamber in a different direction the board felt the time was right to rebrand moving forward.

The first meeting

was a coffee and conversation to just introduce businesses to Edmonson Inc. PJ's Cafe, BGB Cafe, Kristen's Kitchen, and Sugar and Slice Bakery provided a large array of breakfast foods that were shared with members and future members. It was a good turn out and many are excited to see what the new board will do for local businesses. The Edmonson County Lions Club allowed the meeting to take place inside the new meeting spaces in the barn.

One noticeable difference was that the new board positions are almost all women, with Cory Culbreth being the lone man standing. This wasn't planned, it just worked out that way. Edmonson Inc. is excited to have new ideas from community and business leaders and to see where they can lead Edmonson County to in the future.

We expect big and exciting things from Edmonson Inc. moving forward with a eye on change for the future.

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Maureen Vannatta 502 619 2917 -- kyanaswapmeet@gmail.com
Chester Robertson 502 619 2916

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of City Council
City of Brownsville, Kentucky

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Brownsville, Kentucky as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City of Brownsville, Kentucky's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Brownsville, Kentucky as of June 30, 2025, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Brownsville, Kentucky and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Brownsville, Kentucky's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Brownsville, Kentucky's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Brownsville, Kentucky's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States

of America require that the management's discussion and analysis and budgetary comparison information on pages 4-8 and 28 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Brownsville, Kentucky's basic financial statements. The accompanying schedule of expenditures - governmental funds, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures - governmental funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 26, 2026, on our consideration of the City of Brownsville, Kentucky's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Brownsville, Kentucky's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City of Brownsville, Kentucky's internal control over financial reporting and compliance.

A copy of the complete audit report prepared in accordance to KRS 424.220, including financial statements and supplemental information, is on file at Brownsville City Hall and is available for public inspection during normal business hours of 8:00 am - 2:00 pm, Monday - Friday. Any citizen may obtain a copy of the complete auditor's report, including financial statements and supplemental information, for a duplication cost at a rate that shall not exceed one dollar (\$1.00) per page.

/s/ Campbell, Myers, and Rutledge
Glasgow, Kentucky
January 26, 2026

CITY OF BROWNVILLE, KENTUCKY Statement of Net Position June 30, 2025

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current Assets:			
Cash	\$ 1,338,683	\$ 478,783	\$ 1,817,466
Receivables (net of allowances for uncollectibles)	76,310	43,997	120,307
Total current assets	1,414,993	522,780	1,937,773
Noncurrent Assets:			
Restricted cash	117,518	57,541	175,059
Internal balances	1,147,187	(1,147,187)	-
Service rights, net of amortization	-	11,588	11,588
Plant, property, equipment and infrastructure	7,651,048	6,467,282	14,118,330
Accumulated depreciation	(6,110,206)	(3,434,285)	(9,544,491)
Capital assets (net of accumulated depreciation)	1,540,842	3,032,997	4,573,839
Total noncurrent assets	2,805,547	1,954,939	4,760,486
Total assets	4,220,540	2,477,719	6,698,259
LIABILITIES			
Current Liabilities:			
Accounts payable and accrued liabilities	9,599	525,757	535,356
Deferred revenue	51,787	33,275	85,042
Current portion of bond obligations	-	13,500	13,500
Total current liabilities	61,386	572,532	633,898
Noncurrent Liabilities:			
Noncurrent portion of bond obligations	-	472,500	472,500
Customer deposits	-	32,327	32,327
Total noncurrent liabilities	-	504,827	504,827
Total liabilities	61,386	1,077,359	1,138,725
NET POSITION			
Invested in capital assets, net of related debt	1,540,842	2,546,997	4,087,839
Restricted	117,518	57,541	175,059
Unrestricted	2,500,814	(1,204,178)	1,296,636
Total net position	\$ 4,159,174	\$ 1,400,360	\$ 5,559,534

March BBB Topics

BY Whitney Adkins
DIRECTOR OF COMMUNICATIONS
AND OUTREACH
BETTER BUSINESS BUREAU

1. Multiple consumers have reported an employment scam involving a fake company, BeaconCrate Freight. Victims thought they had found a legitimate work-from-home opportunity, only to be ghosted by BeaconCrate when paychecks were due. BBB reminds consumers to always check a company's profile on bbb.org when job searching, and be wary of any work-from-home listings that sound too good to be true.

2. A consumer was scammed out of \$1,200 via text message by someone claiming to be Morgan Wallen. The scammer to a meet-and-greet, for which the victim would have to pay for travel and other expenses. Never trust an unsolicited text from someone claiming to be a celebrity and never agree to send money to someone you don't know.

3. Consumers have reported receiving multiple phone calls a day from a caller stating they are with the Lending Department. This is a phishing scam. Ignore spam phone calls, never give out personal or financial information over the phone unless you know and trust the caller, and block scam numbers on your cell phone.

4. A consumer lost \$3,500 in a kitten scam. The victim attempted to purchase a purebred Sphynx kitten from an online breeder, only to discover it was a scam. When purchasing a pet from a breeder, always see the animal in person first, verify the breeder's credentials, and pay with a credit card.

5. BBB has seen a significant rise in passport renewal scams. Victims find official-looking websites for companies claiming to facilitate the renewal or application process. In reality, the sites charge victims for a document that can be accessed

TOPICS
CONTINUED ON PAGE TEN