

**City of Redfield, Arkansas**

**Financial and Compliance Report**

**December 31, 2024**

LEGISLATIVE JOINT AUDITING COMMITTEE

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CITY OF REDFIELD, ARKANSAS  
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FOR THE YEAR ENDED DECEMBER 31, 2024

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# Arkansas

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House Vice Chair

**Kevin William White, CPA, JD**  
Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

### Financial and Compliance Report

City of Redfield, Arkansas Officials and Council Members  
Legislative Joint Auditing Committee

A priority of Arkansas Legislative Audit is to assist local government officials by promoting sound financial management and accountability of government resources. The Legislative Auditor reports on the fiscal affairs of local governments, as well as compliance with relevant state laws and observance of good business practices to provide accountability for tax dollars expended to support government operations.

We have performed certain limited procedures with respect to cash basis financial information and compliance with certain state laws and accepted accounting practices for the City of Redfield, Arkansas, as of and for the year ended December 31, 2024, and have issued our report thereon dated September 29, 2025. These procedures were not performed for the Water and Sewer Department. Management of the City is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The commentary contained in this section relates to the following officials who held office during 2024:

Mayor: Roben Brooks  
Recorder/Treasurer: Dane Fults  
District Court Clerk: Alta Day  
Police Chief/Marshal: Steve McFatridge

We evaluated the City's compliance with certain state laws concerning general and district court accounting, budgeting, purchasing, and investing and depositing of public funds.

During our evaluation, nothing came to our attention that would warrant disclosure in this report.

This report is intended solely for the information and use of the Legislative Joint Auditing Committee, local City government, state executive and oversight management, and other parties as required by Arkansas Code, and is not intended to be and should not be used by anyone other than these specified parties. However, pursuant to Ark. Code Ann. § 10-4-417, all reports presented to the Legislative Joint Auditing Committee are matters of public record and distribution is not limited.

ARKANSAS LEGISLATIVE AUDIT

A handwritten signature in dark ink, appearing to read "Kevin White", written over a horizontal line.

Kevin William White, CPA, JD  
Legislative Auditor

Little Rock, Arkansas  
September 29, 2025  
LOM216324

CITY OF REDFIELD, ARKANSAS  
SCHEDULE OF FINANCIAL INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(UNAUDITED)

Schedule 1

	General Fund	Special Revenue Funds
	<u>          </u>	<u>          </u>
Cash Balance, January 1, 2024	\$ 519,009	\$ 363,907
Receipts:		
State aid	74,142	143,556
Property taxes	107,400	32,234
Franchise fees	82,101	
Sales taxes	871,162	
Fines, forfeitures, and costs	44,627	6,601
Interest	109	948
Local permits and fees	7,461	
Rent	16,350	
Sanitation fees	178,661	
Other	70,802	2,498
Total Receipts	<u>1,452,815</u>	<u>185,837</u>
Disbursements:		
General government	367,453	159,530
Law enforcement	575,797	11,362
Highways and streets	182,717	119,253
Public safety	77,019	20,596
Sanitation	163,721	
Recreation and culture	58,700	56,685
Total Disbursements	<u>1,425,407</u>	<u>367,426</u>
Cash Balance, December 31, 2024	<u>\$ 546,417</u>	<u>\$ 182,318</u>

CITY OF REDFIELD, ARKANSAS  
 COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2024  
 (UNAUDITED)

Schedule 2

	Street	Fire Equipment and Training (Act 833)	Criminal Justice	Court Technology	American Rescue Plan Act	Total
Cash Balance, January 1, 2024	\$ 107,045	\$ 21,271	\$ 8,531	\$ 1,033	\$ 226,027	\$ 363,907
Receipts:						
State aid	123,757	19,799				143,556
Property taxes	32,234					32,234
Fines, forfeitures, and costs			6,351	250		6,601
Interest	19				929	948
Other	2,498					2,498
Total Receipts	<u>158,508</u>	<u>19,799</u>	<u>6,351</u>	<u>250</u>	<u>929</u>	<u>185,837</u>
Disbursements:						
General government					159,530	159,530
Law enforcement			3,423	295	7,644	11,362
Highways and streets	119,253					119,253
Public safety		20,596				20,596
Recreation and culture					56,685	56,685
Total Disbursements	<u>119,253</u>	<u>20,596</u>	<u>3,423</u>	<u>295</u>	<u>223,859</u>	<u>367,426</u>
Cash Balance, December 31, 2024	<u>\$ 146,300</u>	<u>\$ 20,474</u>	<u>\$ 11,459</u>	<u>\$ 988</u>	<u>\$ 3,097</u>	<u>\$ 182,318</u>

CITY OF REDFIELD, ARKANSAS  
OTHER INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(UNAUDITED)

Schedule 3

1. Cash balances on the Financial Schedules include demand and savings accounts.
2. The General Fund column on the Financial Schedules includes the following bank accounts:  
General, City Park, Police Department, Fire Department and Drug Prevention.
3. The cash balance at year-end in the custodial fund is as follows:

	December 31, 2024
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District Court	\$ 351

These balances represent fines, forfeitures, and costs that have not been transferred to the appropriate entities.

4. The Municipality's capital assets records are summarized below:

	December 31, 2024
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Land	\$ 273,694
Buildings	222,282
Equipment	<hr/> 2,727,221
Total	<hr/> <hr/> \$ 3,223,197