City of Redfield, Arkansas

Financial and Compliance Report

December 31, 2025

LEGISLATIVE JOINT AUDITING COMMITTEE

LEGISLATIVE AUDIT
ARKANSAS

CITY OF REDFIELD, ARKANSAS
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Financial and Compliance Report

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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, 2025, and have issued our report thereon dated June 4, 2026. 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 2025:

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

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

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
June 4, 2026
LOM216325

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CITY OF REDFIELD, ARKANSAS
SCHEDULE OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2025
(UNAUDITED)

Schedule 1

	General Fund	Special Revenue Funds
Cash Balance, January 1, 2025	$ 546,417	$ 182,318
Receipts:		
State aid	22,361	150,235
Property taxes	110,199	32,967
Franchise fees	89,494	
Sales taxes	856,573	
Fines, forfeitures, and costs	25,260	3,647
Interest	5,685	1,063
Local permits and fees	9,044	
Rent	17,310	
Sanitation fees	180,457	
Other	59,889	3,965
Total Receipts	1,376,272	191,877
Disbursements:		
General government	350,751	
Law enforcement	588,492	5,400
Highways and streets	200,252	117,044
Public safety	66,475	17,507
Sanitation	195,397	
Recreation and culture	57,735	
Total Disbursements	1,459,102	139,951
Cash Balance, December 31, 2025	$ 463,587	$ 234,244

CITY OF REDFIELD, ARKANSAS
COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025
(UNAUDITED)

Schedule 2

	Street	Fire Equipment and Training (Act 833)	Criminal Justice	Court Technology	GL Savings	Total
Cash Balance, January 1, 2025	$ 146,300	$ 20,474	$ 11,459	$ 988	$ 3,097	$ 182,318
Receipts:						
State aid	127,173	23,062				150,235
Property taxes	32,967					32,967
Fines, forfeitures, and costs			3,573	74		3,647
Interest	1,020				43	1,063
Other	3,965					3,965
Total Receipts	165,125	23,062	3,573	74	43	191,877
Disbursements:						
Law enforcement			5,043	357		5,400
Highways and streets	117,044					117,044
Public safety		17,507				17,507
Total Disbursements	117,044	17,507	5,043	357		139,951
Cash Balance, December 31, 2025	$ 194,381	$ 26,029	$ 9,989	$ 705	$ 3,140	$ 234,244

CITY OF REDFIELD, ARKANSAS
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2025
(UNAUDITED)

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, & Drug Prevention

3. The cash balance at year-end in the custodial fund is as follows:

	December 31, 2025
District Court	$ 351

This balance 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, 2025
Land	$ 273,694
Buildings	222,282
Equipment	2,709,561
Total	$ 3,205,537