

**JIMMY DOVE, CITY MARSHAL**  
**CITY OF SHREVEPORT, LOUISIANA**  
**FINANCIAL STATEMENTS**  
**DECEMBER 25, 2007**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8/6/08

**JIMMY DOVE, CITY MARSHAL**

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**INDEPENDENT AUDITOR'S REPORT**

Jimmy Dove, City Marshal  
City of Shreveport City Court  
Shreveport, Louisiana

I have audited the accompanying general purpose financial statements of Jimmy Dove, Marshal of the City of Shreveport, Louisiana ("City Marshal"), a component unit of the City of Shreveport, as of December 25, 2007, and for the year then ended. These general purpose financial statements are the responsibility of the City Marshal management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial and compliance segments of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As discussed in Note 1, the financial statements present only the governmental and fiduciary funds of the City Marshal and are not intended to present fairly the financial position of the City of Shreveport, Louisiana, and the results of its operations and cash flows of its operations and cash flows of its proprietary fund types in conformity with accounting principles generally accepted in the United States of America.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City Marshal as of December 25, 2007, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The required supplemental information, as listed in the table of contents, is not a required part of the general purpose financial statements, but is supplementary information required by the Governmental Accounting Standards Board. This required supplemental information is the responsibility of the City Marshal's management. It has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects when considered in relation to the general purpose financial statements taken as a whole.

In accordance with *Government Auditing Standards*, I have also issued my report dated March 28, 2008 on my consideration of the City Marshal, Shreveport, Louisiana's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The accompanying supplemental information listed in the table of contents under Supplemental Information is presented for the purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.



Richard C. McCallister  
March 28, 2008

**REQUIRED SUPPLEMENTAL INFORMATION**

**JIMMY DOVE**  
**SHREVEPORT CITY MARSHAL**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

The purpose of Management's discussion and analysis (MD&A) is to provide an overview of the financial activities of the Marshal's office based on currently known facts, decisions or conditions.

The basic financial statements include government-wide and government fund statements. The government-wide Statement of Net Assets and Statement of Activities present information for all the activities of the Marshal's office from an economic resources measurement focus using the accrual basis of accounting. Primarily for our office the difference between these statements and Governmental Funds statements is that assets are capitalized and depreciated over their estimated useful life versus expensed in the Governmental Funds statements. The Shreveport City Marshal is an independently elected official. However, his office is fiscally dependent on the City of Shreveport for occupancy costs, salaries and related benefits. In as such, this office was determined to be a component unit of the City of Shreveport.

The Marshal's office at December 25, 2007 had \$1,585,442 in cash on hand and net capital assets of \$348,527 with total assets being \$1,933,970, an increase of \$210,382 over December 25, 2006.

	<u>2007</u>	<u>2006</u>
Current assets	1,585,443	1,367,629
Capital assets	348,527	350,284
<b>Total assets</b>	<u>1,933,970</u>	<u>1,717,913</u>
Current liabilities	7,057	1,382
<b>Total liabilities</b>	<u>7,057</u>	<u>1,382</u>
<b>Net Assets</b>		
Invested in capital assets	348,527	350,284
Unrestricted	1,578,386	1,366,247
<b>Total net assets</b>	<u>1,926,913</u>	<u>1,716,531</u>

The charge for services from fines and bond forfeitures were \$500,190, an increase of \$19,986 from the prior year. These charges are directly related to the number of citations issued by the Shreveport Police Department. Also a fifty percent increase in Marshal fees for traffic violations passed the Louisiana Legislature in 2005. Total expenses excluding capital outlays and depreciation were \$1,725,655 and remain relatively constant with the prior years. Investment earnings increased by \$8,276 to \$60,096. Net assets increased for the year by \$210,382.

	<u>Governmental Activities</u>	
	<u>2007</u>	<u>2006</u>
<b>Revenues</b>		
Program Revenues		
Charges for services	500,190	480,204
Support from City of Shreveport	1,377,508	1,413,096
General Revenues		
Interest	60,096	51,820
Sale of assets	-	-
<b>Total Revenues</b>	<u>1,937,794</u>	<u>1,945,120</u>
<b>Expenses</b>		
Personal services	1,378,957	1,345,471
Other operating	346,698	532,289
<b>Total Expenses</b>	<u>1,725,655</u>	<u>1,877,760</u>
<b>Change in net assets</b>	<u>212,139</u>	<u>67,360</u>

Three vehicles were added during the year for use in the field for \$72,720. Capital outlays budgeted for 2008 include \$64,000 for additional cruisers and \$44,500 of other equipment.

Over the course of the year, the general fund budget was not amended. Revenues exceeded budgeted amounts primarily due to the increase in Marshal Fee rates. Expenses were \$212,139 under budget due to less litigation and reduced capital outlays. For the upcoming fiscal year, the budget anticipates operating expenses of \$539,200 and revenues of \$528,000. Overall the office remains fiscally strong.

This financial report is designed to provide citizens and taxpayers with a general overview of the finances for those funds maintained by the City Marshal and to show accountability for those funds. If you have any questions about this report, contact the Chief Deputy of the Shreveport City Marshal in the Shreveport City Court building.

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**COMBINED GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**JIMMY DOVE, CITY MARSHAL**  
**STATEMENT OF NET ASSETS AND**  
**GOVERNMENTAL FUNDS BALANCE SHEET**  
**DECEMBER 25, 2007**

	<u>General Fund</u>	<u>Adjustments Note (3)</u>	<u>Statement of Net Assets</u>
<b><u>ASSETS</u></b>			
Cash and investments	1,585,443		1,585,443
Capital assets, net of accumulated depreciation	<u>                    </u>	<u>348,527</u>	<u>348,527</u>
Total assets	<u>1,585,443</u>	<u>348,527</u>	<u>1,933,970</u>
 <b><u>LIABILITIES</u></b>			
Accounts payable	<u>7,057</u>		<u>7,057</u>
Total liabilities	<u>7,057</u>		<u>7,057</u>
 <b><u>FUND BALANCE/NET ASSETS</u></b>			
Fund balances:			
Unreserved	<u>1,578,386</u>	<u>(1,578,386)</u>	<u>                    </u>
Total fund balances	<u>1,578,386</u>	<u>(1,578,386)</u>	<u>                    </u>
Total liabilities and fund balance	<u>1,585,443</u>		
Net assets:			
Invested in capital assets, net of related debt		348,527	348,527
Unrestricted		<u>1,578,386</u>	<u>1,578,386</u>
Total net assets		<u>1,926,913</u>	<u>1,926,913</u>

The accompanying notes are an integral part of these financial statements.

**JIMMY DOVE, CITY MARSHAL**  
**STATEMENT OF ACTIVITIES AND**  
**GOVERNMENTAL FUNDS REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**DECEMBER 25, 2007**

	<u>General Fund</u>	<u>Adjustments Note (3)</u>	<u>Statement of Activities</u>
<b>Revenues:</b>			
<b>Program revenues:</b>			
<b>Marshal charge for services from fines and       bond forfeitures</b>	500,190		500,190
<b>General Revenues:</b>			
<b>Investment earnings</b>	60,096		60,096
<b>Payment from City of Shreveport</b>	<u>1,377,508</u>		<u>1,377,508</u>
<b>Total revenues</b>	<u>1,937,794</u>	<u>-</u>	<u>1,937,794</u>
<b>Expenditures/expenses:</b>			
<b>Court services:</b>			
<b>Communication</b>	19,021		19,021
<b>Claims paid</b>	2,000		2,000
<b>Depreciation</b>		88,972	88,972
<b>Dues</b>	325		325
<b>Office expense</b>	84,754		84,754
<b>Personal services</b>	1,378,957		1,378,957
<b>Professional fees</b>	36,666		36,666
<b>Repairs and maintenance</b>	104,956		104,956
<b>Training</b>	3,637		3,637
<b>Uniforms</b>	8,124		8,124
<b>Capital outlay</b>	87,215	(87,215)	-
<b>Total expenditures/expenses</b>	<u>1,725,655</u>	<u>1,757</u>	<u>1,727,412</u>
<b>Excess (deficiency) of revenues over expenditures</b>	212,139	(212,139)	-
<b>Change in net assets</b>	-	210,382	210,382
<b>Fund balances/net assets:</b>			
<b>Beginning of the year</b>	<u>1,366,247</u>	<u>350,284</u>	<u>1,716,531</u>
<b>End of the year</b>	<u>1,578,386</u>	<u>348,527</u>	<u>1,926,913</u>

The accompanying notes are an integral part of these financial statements.

**JIMMY DOVE, CITY MARSHAL**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**DECEMBER 25, 2007**

	Agency Funds		
	<u>Cash Bonds</u>	<u>Garnishments</u>	<u>Total</u>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	<u>330,634</u>	<u>-</u>	<u>330,634</u>
Total assets	<u><u>330,634</u></u>	<u><u>-</u></u>	<u><u>330,634</u></u>
<b><u>LIABILITIES</u></b>			
Due to defendants - surety	330,634		330,634
Due to plaintiffs	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u><u>330,634</u></u>	<u><u>-</u></u>	<u><u>330,634</u></u>

The accompanying notes are an integral part of these financial statements.

**JIMMY DOVE, CITY MARSHAL**  
**SHREVEPORT, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 25, 2007**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

The accounting and reporting policies of the City Marshal's office conform to generally accepted accounting principles (GAAP) as applicable to governments. Encumbrance accounting is not used by the City Marshal. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for the establishing governmental accounting and financial reporting principles. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:514 and to the guides set forth in the *Louisiana Governmental Audit Guide*, and to the AICPA Industry Audit Guide, *Audits of State and Local Governmental Units*.

**Financial Reporting Entity**

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the City Marshal's office includes all funds that are within the oversight responsibility of the City Marshal's office. The City Marshal's office is a component unit of the City of Shreveport, Louisiana. The City Marshal is the executive officer of the court and, in execution of his duties; he shall have the power of a Sheriff. This report includes all funds and account groups which are controlled by or dependent on the City Marshal's office. Control by or dependence on the City Marshal's Office was determined on the basis of authority of general oversight responsibility. The scope of this audit includes only these funds and does not include operational costs paid directly by the City of Shreveport on behalf of the City Marshal.

**Government –Wide Accounting**

In accordance with Government Accounting Standards No. 34, the City Marshal has presented a Statement of Net Assets and Statement of Activities. These statements are included in the primary government's financial statements, The City of Shreveport. The City Marshal has no component units. Fiduciary funds are reported separately. Government-wide accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity.

Policies specific to Statement of Net Assets and Statement of Activities are as follows:

**Application of FASB Statements and Interpretations**

Reporting on governmental-type activities are based on FASB Statements and interpretations issued after November 30, 1989, except where they conflict or contradict GASB pronouncements.

**Capitalizing Assets**

Tangible and/or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized. Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over their estimated useful lives. They are reported net of accumulated depreciation on the Statement of Net Assets. The Marshal's office does not own any infrastructure assets.

**Fund Accounting**

The City Marshal's Office uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. Funds of the City Marshal's office are all classified as Governmental Funds. A description of classification and all existing funds follow:

**Governmental Funds**

Governmental funds account for all or most of the City Marshal office's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations.

**General Fund**

A Special Marshal's Fund is the Fund provided to City Marshal's under Louisiana Statutes Annotated - Revised Statue 13:1899 the name of and under the control of the Marshal to be used to defray the operational expenses of the Marshal's Office. The fund is to be used to account for all financial resources provided it as established by the above authority.

**Fiduciary Fund**

Agency funds are used to account for assets held by the Marshal's office in a trustee capacity or an as agent for individuals, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

### **Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by the type of financial statement presentation.

The Statement of Net Assets and Statement of Activities are reported using an economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and liabilities associated with the operation of governmental-type activities are included in the Statement of Net Assets. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred in the Statement of Activities. In these statements, capital assets are reported and depreciated in the fund.

Governmental funds are reported using a current financial resources measurement focus and the modified accrual basis of accounting. With the measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements present increases and decreases in net current assets. Expenditures for capital assets are reported as current expense, and such assets are not depreciated.

### **Budgets and Budgetary Accounting**

The City Marshal follows these procedures in establishing the budgetary data reflected in the financial statements:

Budgetary data for the general fund was prepared based on prior year actual operating revenues and expenditures. The general fund is maintained on the modified accrual basis and therefore no reconciliation between legally enacted basis and GAAP basis is required.

The Marshal's office performs only a custodial function in the case of agency funds and therefore a budget for these funds is not appropriate.

In the event that the City Marshal was to have encumbrances or commitments relating to executory contracts for goods or services, they would be accounted for and reported consistently.

**Cash**

The Marshal's office classifies demand and time deposits as cash. Under state law the Marshal may deposit funds in demand deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The collected bank balances of the deposits under control of the Marshal's office with financial institutions was \$1,725,124 and is collateralized as follows:

Amount insured by the FDIC	260,806
Amount collateralized with securities, held by pledging financial institution's trust department at fair market value ( <i>Risk Category 3</i> )	<u>4,688,097</u>
Total collateral	<u>4,948,903</u>

**Budget Practice**

The budget was authorized by the Marshal and made available for public inspection at the Marshal's office on December 14, 2006. The budget was prepared in accordance with generally accepted accounting principles as applicable to governments. The budget is legally adopted and amended, as necessary, by the Marshal. The Marshal does not budget amounts paid on its behalf as revenue or expense.

Formal budget integration is not employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Capital Assets**

The Marshal's capital assets are recorded at historical cost. Assets whose value is less than \$500 are charged to expense and not capitalized. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows:

Buildings	30 years	Vehicles	3 years
Communication	5-15 years	Computers	5 years
Other Equipment	15 years	Weapons	5 years

**Compensated Absences**

The City Marshal's office payroll is funded directly by the City of Shreveport. All policies and accruals relating to vacation and sick leave are within their control and are not reported herein.

### **Net Assets/Fund Balances**

In the Statement of Net Assets, the difference between a government's assets and liabilities is recorded as net assets. The three components of net assets are as follows:

#### **Invested in capital assets, net of related debt**

This category records capital assets net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes or other borrowings attributable to the acquisition, construction, or improvement of capital assets.

#### **Restricted net assets**

Net assets that are restricted by external sources such as banks or by law are reported separately as restricted net assets. When assets are required to be retained in perpetuity, these non-expendable net assets are recorded separately from expendable net assets. These are components of restricted net assets.

#### **Unrestricted net assets**

This category represents net assets not appropriable for expenditures or legally segregated for a specific future use.

In the Balance Sheet of governmental funds, fund balances are segregated as follows:

#### **Reserved**

These resources are segregated because their use is earmarked for a specific use.

#### **Unreserved**

This category represents that portion of equity not appropriable for expenditures or legally separated to a specific future use.

## 2. CAPITAL ASSETS

Capital asset activity for the year ended December 25, 2007, was as follows:

Cost	Beginning Balance	Additions	Retirements	Ending Balance
Buildings	26,165	-	-	26,165
Vehicles	577,102	72,720	37,446	612,376
Communication	122,215	8,573	-	130,788
Computers	80,984	5,922	2,957	83,949
Other Equipment	163,709	-	607	163,102
Weapons	16,262	-	-	16,262
<b>Totals</b>	<b>986,437</b>	<b>87,215</b>	<b>41,010</b>	<b>1,032,642</b>
Accumulated Depreciation				
Buildings	10,430	872	-	11,302
Vehicles	411,199	50,135	37,446	423,888
Communication	81,036	15,118	-	96,154
Computers	44,492	9,000	2,957	50,535
Other Equipment	74,663	13,406	607	87,462
Weapons	14,333	441	-	14,774
<b>Total</b>	<b>636,153</b>	<b>88,972</b>	<b>41,010</b>	<b>684,115</b>
Net Capital Assets	350,284	(1,757)	-	348,527

## 3. RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS AND THAT OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET ASSETS

Total fund balance - total governmental funds	1,578,386
Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet	348,527
Total net assets of governmental activities	1,926,913

Net change in fund balance - total governmental funds 212,139

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation charged in the current period.

(1,757)

Change in net assets of governmental activities

210,382

**4. EXPENDITURES OF THE CITY MARSHAL PAID BY THE CITY OF SHREVEPORT.**

The City of Shreveport provides office space, insurance, and substantially all salary and related benefit costs. \$1,377,508 in personnel costs and other costs are included as revenue and expenditure/expense in the financial statements.

**5. RISKS OF LOSS**

The Marshal's office risks of loss include loss of property and liabilities created from its operations. The Marshal participates in the City of Shreveport risk pool for liability and property claims arising from accidents. The Marshal maintains the risk associated with loss of property and replaces any such property from unrestricted net assets. The Marshal also retains the risk of the actions taken by him or his deputies. Losses are paid from the Marshal's unrestricted net assets.

**REQUIRED SUPPLEMENTAL INFORMATION**

**JIMMY DOVE, CITY MARSHAL**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 25, 2007**

	Original	Budgetary Basis Actual	Variance With Final Budget Pos./ (Neg.)
Revenues:			
Marshal charge for services from fines and bond forfeitures	475,000	500,190	25,190
Investment earnings	45,000	60,096	15,096
Total revenues	520,000	560,286	40,286
 Expenditures/expenses:			
Court services:			
Communication	16,500	19,021	(2,521)
Dues	1,700	325	1,375
Office expense	46,000	84,754	(38,754)
Personal services	1,400	1,449	(49)
Professional fees	42,000	36,666	5,334
Repairs and maintenance	62,000	104,956	(42,956)
Training	5,000	3,637	1,363
Uniforms	14,000	8,124	5,876
Liability claims paid	25,000	2,000	23,000
Capital outlay	252,000	87,215	164,785
Total expenditures	465,600	348,147	117,453
Excess (deficiency) of revenues over expenditures	54,400	212,139	157,739
 Beginning fund balance	1,367,600	1,366,247	(1,353)
Ending fund balance	1,422,000	1,578,386	156,386

**JIMMY DOVE, CITY MARSHAL**  
**BUDGETARY COMPARISON SCHEDULE**  
**NOTE TO RSI**  
**FOR THE YEAR ENDED DECEMBER 25, 2007**

Note A - Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenue and Expenditures

Source/Inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule 560,286

Differences-budget to GAAP

City of Shreveport on-behalf payments 1,377,508

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds 1,937,794

Uses/Outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule 348,147

Differences-budget to GAAP

City of Shreveport on-behalf payments 1,377,508

Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds 1,725,655

**SUPPLEMENTAL INFORMATION**

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Jimmy Dove, City Marshal  
City of Shreveport City Court  
Shreveport, Louisiana

I have audited the financial statements of Jimmy Dove, Marshal of the City of Shreveport, Louisiana ("City Marshal"), a component unit of the City of Shreveport, Louisiana, as of and for the year ended December 25, 2007 and have issued my report thereon dated March 28, 2008. I have conducted my audit in accordance with generally accepted auditing standards in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the City Marshal's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

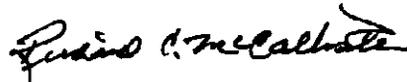
In planning and performing my audit, I considered the City Marshal's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statement that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies that result in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weakness. I noted no matters involving the internal control structure over financial reporting and its operation that I consider to be a material weakness.

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.



Richard C. McCallister  
Shreveport, Louisiana  
March 28, 2008

**JIMMY DOVE, CITY MARSHAL**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED DECEMBER 25, 2007**

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Planned Corrective Action Partial Corrective Action Taken
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**Section I – Internal control and compliance material to the financial statements**

None

**Section II – Management letter**

None