



BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council
Of the City of Lindsay, California

Report on the Financial Statements

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 City of Lindsay (the City), California, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility 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; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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Opinions

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, as of June 30, 2014, 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.

Emphasis of Matter

As discussed in Note 1 to the financial statements, during the year ended June 30, 2014, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 65, *Items Previously Reported as Assets and Liabilities*, which modified the current financial reporting of those elements. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedules of funding progress as listed in the table of contents be presented to supplement the basic financial statements. Such information, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory and statistical sections and the combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 combining and individual non-major fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2015, on our consideration of the City'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 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's internal control over financial reporting and compliance.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive, flowing style.

Bakersfield, California
March 31, 2015

**CITY OF LINDSAY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2014**

As management of the City of Lindsay (the City), we offer readers of the City's financial statement this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2014. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal. All amounts, unless otherwise indicated, are expressed in thousands of dollars.

Financial Highlights

- The assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$53,535 (*net position*). Of this amount, \$(22,174) (*unrestricted net position*) may be used to meet the City's ongoing obligations to citizens and creditors.
- As of the close of the current fiscal year, the City governmental funds reported combined ending fund balances of \$9,234.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all, or a significant portion, of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, highways and streets, sanitation, economic development, and culture and recreation. The business-type activities of the City include water, sewer, and refuse services, as well as the Lindsay Wellness Center and McDermont Field House Sports and Recreation Center (the McDermont Sports Complex) that provide fee-based entertainment, facility rental, and recreational events and activities for the community and other valley residents.

The government-wide financial statements have changed substantially from previous years due to the dissolution of the Lindsay Redevelopment Agency (LRA); all financial information relevant to the former LRA is now accounted for, as an integral part of these financial statements, in the Private-Purpose Trust Fund, a fiduciary fund established to manage the assets and debt of the former agency. The Water, Sewer, Refuse, Wellness Center, and McDermont Sports Complex Departments function for all practical purposes as departments of the City, and therefore have been included as an integral part of the primary government.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains seven individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General, Community Development, and Local Transportation Funds, all of which are considered to be major funds. Data from the other four governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The City adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

Proprietary funds. The City maintains one proprietary fund type called Enterprise Funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its Water, Sewer, Refuse, McDermont Sports Complex, and Wellness Center Funds.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water, Sewer, Refuse, McDermont Sports Complex, and Wellness Center Funds, all of which are considered to be major funds of the City.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. Please see the table of contents for page numbers.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the City's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found by referring to the index of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Lindsay, assets exceeded liabilities by \$53,535 at the close of the most recent fiscal year.

Of the City's net position, the net investment in capital assets portion represents its investment in capital assets (e.g., land buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Lindsay's Net Position
(amounts expressed in thousands)

	Governmental activities		Business-type activities		Total	
	2014	2013	2014	2013	2014	2013
Current and other assets	\$ 29,685	\$ 29,265	\$ (9,523)	\$ (9,522)	\$ 20,162	\$ 19,743
Capital assets	24,317	25,659	51,012	52,414	75,329	78,073
Total assets	54,002	54,924	41,489	42,892	95,491	97,816
Long-term liabilities	22,772	22,546	15,898	15,491	38,670	38,037
Other liabilities	438	358	2,848	3,231	3,286	3,589
Total liabilities	23,210	22,904	18,746	18,722	41,956	41,626
Net assets:						
Net investment in capital assets	22,769	22,768	36,475	37,634	59,244	60,402
Restricted	16,465	16,829	-	-	16,465	16,829
Unrestricted	(8,442)	(7,577)	(13,732)	(13,464)	(22,174)	(21,041)
Total net assets	\$ 30,792	\$ 32,020	\$ 22,743	\$ 24,170	\$ 53,535	\$ 56,190

A portion of the City's net position, \$16,465 represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position*, \$(22,174), represents the governmental activities negative balance of \$8,442, combined with the business-type activities negative balance of \$13,732. At fiscal year-end, the City reported negative balances in the unrestricted categories of net position, both for the government as a whole, as well as for the General Fund and Gas Tax Fund of its separate governmental activities. The other non-major governmental funds had a combined positive fund balance at year-end.

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Governmental activities. Governmental activities decreased the City's net position by \$1,227.

Business-type activities. Business-type activities decreased the City's net position by \$1,312.

Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$9,234.

The fund balance of the City's General Fund decreased by \$53 during the current fiscal year. Key factors in this decrease are as follows:

- There were several prior year adjustments made during the year, see Note 16.

Proprietary funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Water, Sewer, Refuse, McDermont Sports Complex, and Wellness Center activities at the end of the year amounted to \$(13,732). The decrease in net position for all these funds was \$1,312 due primarily to the losses in the McDermont Sports Complex, Sewer, and Wellness Center Funds.

Capital Assets and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of June 30, 2014, amounts to \$75,329 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, improvements, machinery and equipment, park facilities, roads, highways, and bridges.

Major capital asset events during the current fiscal year included the following:

- Completion of budgeted streets renovation projects in the amount of \$644,508 with \$95,492 carried forward. Completion of the skate park relocation/X-Fit Arena for \$45,674. Donation of Emergency Vehicle Light Engine to Public Safety by Lindsay Hospital Board with value of \$98,450. Construction-in-progress as of the end of the current fiscal year had reached \$5,984 of \$310,000 budgeted for Wastewater Plant SCADA and Laurel Avenue Water Line Project.

City of Lindsay's Capital Assets

(Net of depreciation)

(amounts expressed in thousands)

	Governmental activities		Business-type activities		Total	
	2014	2013	2014	2013	2014	2013
Land	\$ 772	\$ 797	\$ 684	\$ 684	\$ 1,456	\$ 1,481
Buildings and improvements	2,907	3,169	36,259	37,101	39,166	40,270
Machinery and equipment	425	394	178	415	603	809
Infrastructure	20,197	19,796	13,859	14,214	34,056	34,010
Construction in progress	16	1,503	32	-	48	1,503
Total	<u>\$ 24,317</u>	<u>\$ 25,659</u>	<u>\$ 51,012</u>	<u>\$ 52,414</u>	<u>\$ 75,329</u>	<u>\$ 78,073</u>

City of Lindsay's Outstanding Debt
(amounts expressed in thousands)

	Governmental activities		Business-type activities		Total	
	2014	2013	2014	2013	2014	2013
General obligation bonds	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ 5
Certificates of participation	1,817	1,894	2,184	2,221	4,001	4,115
Revenue bonds	-	-	9,728	10,011	9,728	10,011
Capital lease	-	-	-	18	-	18
Lindsay Olive Grower pond closure	-	-	2,571	2,571	2,571	2,571
Compensated absences	165	164	83	87	248	251
Other postemployment benefits	758	614	707	583	1,465	1,197
Total	\$ 2,740	\$ 2,677	\$ 15,273	\$ 15,491	\$ 18,013	\$ 18,168

Long-term debt. At the end of the current fiscal year, the City had total debt outstanding of \$18,013.

The City does not maintain ratings from any of the services for general obligation debt. The General Obligation Bond listed above is outstanding from an old issue that has not been claimed.

State statutes limit the amount of general obligation debt a governmental entity may issue to 15% of its total assessed valuation (\$193,300,475 for fiscal year 2013 per Tulare County Assessor). The City Charter Section 9.05A sets a 10% limitation. The current debt limitation for the City is \$19,330,048, which is not in excess of the City's outstanding general obligation debt and in compliance with State and City statutes.

Economic Factors and Next Year's Budget and Rates

- The unemployment rate for the City is currently 13.9%, which is a decrease over the previous year of 3.3%. With 41% of the City's working population employed in agriculture-related fields, the continued drought is of major concern for this community due to the potential domino effect un- and/or under-employment can create on the local retail businesses as already seen with the drop in sales tax revenue.
- Water conservation and drought mitigation measures will remain a top priority as staff pursues funding to assist with fixing our wells and ensuring a safe, adequate supply of potable water.
- The Water Feasibility Study was completed in Fiscal Year (FY) 14; the Rate Study is on-going. No rate increases are included in the FY15 budget, but will be recommended in Sewer and Refuse in FY16.
- The number of issued building permits in fiscal year 2014 was 234 with a valuation of \$12.014 million compared to 229 issued in 2013 (\$8.231 million valuation). Zoning and permit fees collected totaled \$197,265 (down from \$275,739 in 2013).
- The administration is actively courting development companies to take over the site of the former Tulare Frozen Foods which would provide a marked increase to available jobs and the overall economic base of the City.
- Pension costs, the Affordable Care Act, health care premiums, and workmen's compensation rates continue to increase and strain the City's resources. Staff will begin exploring options to shift some of the burden of the cost of benefits to the employees in preparation for the steep increases in employer rates that go into effect July 1, 2015.
- Total budgeted Capital Outlay for FY15 is \$2.370 million, of which \$1.171 million is dedicated to streets projects.
- The Curb & Gutter loan program was reprised in FY14 - available resources are currently \$31,641 in the revolving loan fund that has been established to assist home-owners with repairs and/or new construction of sidewalks.

Additional Information

FUND RECLASSIFICATION:

In FY14 the Gas Tax and Transportation Fund were separated and the Street Improvement fees collected as part of the utility billing are now accounted for within a separate special revenue in order to ensure proper accountability and fund balance maintenance. Staff continues to strive to achieve the highest level of transparency and clarity to our citizens.

MAJOR ACHIEVEMENTS AND INITIATIVES:

CITY SERVICES:

- Streets
 - Streets projects completed by end of June 30, 2014:
 - a. Apia Street, Mt. Vernon to Olive
 - b. Alameda Street, Bond to Orange
 - c. Hickory/Parkside intersection rehab
 - d. Frazier Street, Sweet Brier to Elmwood
 - e. Valencia Street, Foster to AT&SF Railroad tracks
 - f. Chip and Slurry projects (Sweet Brier Ave., Mirage Ave., Elmwood Ave., Alameda St., Frazier St., Lewis St.)
 - g. Hermosa Street asphalt repair, Hwy. 65 to Sweet Brier
- Public Projects
 - a. Sequoia Avenue/Hickory Street Granite Pathway
 - b. Public Safety Parking Lot Renovate
 - c. Community Center Parking Lot Renovate
 - d. Gale Hill Bike Route Striping
 - e. Skate Park Relocation
 - f. Lindsay Xtreme Arena
 - g. Sharps Ordinance
- Utility Projects
 - a. SCADA (Supervisory Control and Data Acquisition) installations on both water and wastewater systems

PLANNING:

- Completed two major Annexations and one Sphere of Influence Amendment in 2014 – Roosevelt Elementary School Area and Lindsay High School, which added approximately 80 acres to the City.
- Completed four lot line adjustments, enabling the expansion of VitaPakt, the separation of a business from an industrial site (Vinny's Welding), and allowing for the construction of several new homes along Cambridge and Stanford.
- Facilitated the transfer of the Animal Control Site to the City of Porterville, adding over \$250,000 to the City's budget.
- Facilitated the sale of the old Cardinal Zone, which brought \$69,000 into the City budget and enabled a new local business to open.
- Coordinated the transfer of the Sequoia Villas project to the Housing Authority of Tulare County.
- Completed the site plan review of a Lindsay Unified School District (LUSD)/City of Lindsay communications project, which will help bring free Wi-Fi to district learners.
- Served on the Tulare County Association of Governments (TCAG) Regional Transportation Plan/Sustainable Communities Roundtable, helping form plans and objectives for future growth and transportation needs for the region.

- Served on the Regional Housing Needs Assessment Methodology Committee, helping determine each city's fair-share affordable housing requirement.
- Updated and improved the City website to include available city properties for sale, subdivisions available for development, the streamlined posting of audio City Council Minutes, and various other virtual forms and City references.

FINANCE:

- Completed the upgrade and conversion of the Financial Management System
- Began cross-training all staff – training to be completed in FY15
- Improved the Budget Document and Quarterly Reporting Documents to Council
- Assisted City Manager with negotiations with California Department of Transportation (CalTrans) and Community Development Block Grant (CDBG) on disputed items
- Assisted Human Resources in Memorandum of Understanding (MOU) Employee Bargaining Unit negotiations
- Prepared all Recognized Obligation Payments Schedules (ROPS) to ensure funding for Successor Agency obligations

PUBLIC SAFETY:

The Lindsay Department of Public Safety began the 2013-2014 fiscal year with three goals: purchase of a fire apparatus, implementation of a modern dispatch center, and the purchase of three police canines. The department is proud to recognize all three goals were met with not only the hard work of the department members but with help from the great community of Lindsay. Without this partnership, these goals would have not been met.

In the fiscal year 2013-2014, the department recognized a need for a smaller more useable fire apparatus. The goal was to purchase a smaller lighter vehicle that would be optimal for daily use within the community of Lindsay. The department partnered with the Lindsay Hospital District and purchased a 2013 Dodge Ram 4500 Rescue vehicle. Rescue 87 is equipped with a pumping operation which allows personnel to drive while pumping water. This feature is especially appreciated with small fast moving grass fires. This ability was not a possibility prior to this year. The department also outfitted Rescue 87 with more modern vehicle extrication equipment to assist personnel and victims at the scene of traffic accidents. Prior to the purchase, the department relied on heavy outdated cutting tools from the 1960's to remove injured victims from vehicles. The department was able to purchase the more common Jaws of Life hydraulic extrication tools which allow personnel the ability to remove the injured from traffic accident scenes quickly.

The department also set out to upgrade its communications or dispatch center in the fiscal year 2013-2014. The department teamed up with the Porterville Police Department to upgrade the communications center through grant funding. The department was able to upgrade its capabilities to a computer aided dispatch system which allows for better communication between the dispatch center and the police officers in the field. Prior to this upgrade dispatchers relied on manual data entry to maintain police dispatch records.

During the 2013-2014 fiscal year, officers and the community worked very hard to provide the department the luxury of purchasing three new police canines. The purchase of these canines and the officers' training were completely funded by donations from the community. This is a tribute to the hard working and caring community of the City of Lindsay.

MCDERMONT SPORTS COMPLEX:

As part of our goal to make Lindsay the healthiest city in the central valley, we have worked hard to provide health and nutrition training. The Get Up and Move Initiative (GUM) was developed and launched in FY14. In FY15 we expect to reach over 500 students ages 11-14 for fitness and nutrition training in an effort to combat childhood obesity. Three LUSD test classes were introduced to the program in FY14. All LUSD 7th grade students were invited to attend at the beginning of this 14/15 school year. They will attend 3 times during the school year. The program will be marketed to all Tulare County schools.

We have seen a consistent increase in Fitness memberships and consistent increase of participation in youth recreation sports. Lindsay is a community that prides itself on the many health and fitness opportunities in the community; McDermont Sports Complex coordinates all youth and adult sports in the City as well as the Patriots intra-mural competitive sports programs for the middle school students.

Revenues increased 6.9% FY14 over FY13.

LINDSAY WELLNESS CENTER:

- Coordinated use of the Aquatic Center with McDermont Sports Complex members, Wellness Center Members, Pro-PT Physical Therapy, LUSD After-school Program, Lindsay High School swim Team, Skimmers swim team that hosted the regional finals.
- Increased memberships and aggressively marketed the facility for outside rentals.
- Revenue increased 19.75% in FY14 over FY13.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Finance Director, P.O. Box 369, City of Lindsay, CA 93247 (559) 562-5927.

