

# **City of Phoenix, Arizona**

Independent Accountant's Report on Examination of an Assertion

For Fiscal Year Ended June 30, 2019

**City of Phoenix, Arizona**  
**For Fiscal Year Ended June 30, 2019**

**Contents**

<b>Independent Accountant's Report.....</b>	<b>1</b>
<b>Summarized Phoenix Parks and Preserves Initiative Expenditures and Encumbrances .....</b>	<b>2</b>

## Independent Accountant's Report

Honorable Mayor  
Members of the City Council  
City of Phoenix, Arizona

We have examined management of the City of Phoenix's assertion that the City is in compliance with the usage requirements of the Phoenix Parks and Preserves Initiative (PPPI) funds, as established by *Proposition 101* passed on September 7, 1999, and amended by *Proposition A* effective July 1, 2008. The City's management is responsible for its compliance with the usage requirements of the PPPI funds. Our responsibility is to express an opinion on management's compliance with the usage requirements of the PPPI funds based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management complied with the usage requirements of the PPPI funds, in all material respects. An examination involves performing procedures to obtain evidence about management's compliance with the usage requirements of the PPPI funds. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance with the usage requirements of the PPPI funds, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, management's assertion that the City is in compliance with the usage requirements of PPPI funds, as established by *Proposition 101* passed on September 7, 1999, and amended by *Proposition A* effective July 1, 2008, is fairly stated, in all material respects.

The PPPI expenditures and encumbrances as of and for the year ended June 30, 2019, which were examined on a test basis, are summarized in the accompanying schedule.

*BKD, LLP*

Dallas, Texas  
December 11, 2019

**City of Phoenix, Arizona**  
**Phoenix Parks and Preserves Initiative**  
**As of and for the Year Ended June 30, 2019**

Project #	Description	Expenditures	Encumbrances	Total
PA75200553	Margaret T Hance Park Renovation	\$ 210,234	\$ 4,768,245	\$ 4,978,479
PA75300231	Phoenix Mountain Preserves Improvement	275,108	3,157,742	3,432,850
PA77150023	South Mountain Park Improvements	1,166,220	1,141,036	2,307,256
7460200002	Mountain Parks/Preserves	1,725,743	3,959	1,729,702
PA75150049	Spider Trails	263,502	888,771	1,152,273
PA75300238	Cave Creek Golf Course Repairs	87,794	956,631	1,044,425
PA75200538	Cesar Chavez Community Center	156,985	712,519	869,504
PA75200644	Cesar Chavez Park Lighting	5,887	822,305	828,192
7460103334	PPPI-NRD-Flatland Parks	770,441	1,215	771,656
PA75200185	General Park Development	721,345	4,032	725,377
PA75200393	Parks Development PPPI	632,292	-	632,292
PA75200560	Roesely Park Renovations	480,734	89,150	569,884
7460103333	PPPI-NRD-Sonoran Preserve	558,406	1,778	560,184
PA75200580	Reach 11 Dog Park	79,198	468,353	547,551
PA75200631	Paradise Valley CC Roof Repair	224,812	321,161	545,973
7460200001	Sonoran Preserves	530,564	(1,164)	529,400
PA75300122	Parking Lots	(56,029)	539,160	483,131
PA75200562	Sports Field Lighting	16,104	403,770	419,874
PA75200632	Mountain View Community Center Tennis Courts	-	405,897	405,897
PA75100165	Protection of Sonoran Preserve Edge	(30,488)	387,436	356,948
PA75150008	Trails	349,015	2,129	351,144
PA75300121	Irrigation—Water Savings	296,345	10,413	306,758
PA75300241	South Mountain Community Center Fire Life Safety	259,150	10,363	269,513
7450405562	Hermoso Center	262,771	1,140	263,911
7450202201	Cortez Pool	256,135	3,123	259,258
7450403333	PPPI-S-Neighborhood Renewal	241,319	1,214	242,533
7450150101	Tres Rios	218,326	1,420	219,746
PA75200401	Security Lights	877	210,070	210,947
PA75300225	Aquatic Infrastructure Improvements	112,467	60,689	173,156
PA75300237	Norton House Exterior	118,387	50,530	168,917
PA75200541	Desert West CC Facility Repairs	167,556	-	167,556
PA75300227	Phoenix Tennis Center Pro Shop	144,879	7,880	152,759
PA75200643	Maryvale Community Center Cooling Tower	136,086	-	136,086
7470103333	PPPI-STM-Youth Sports	133,248	(883)	132,365
7440305550	Tarver Learning Center	128,741	(862)	127,879
PA75300226	Golf Infrastructure	124,789	-	124,789
7440305615	Winship House	110,954	4,862	115,816
PA75200398	Playgrounds	(22,651)	122,516	99,865
PA75300232	Aguila Golf Course Irrigation Repair	98,487	-	98,487
7460103335	PPPI-NRD-Neighborhood Renewal	97,299	66	97,365
PA75200633	Apache Wash & Desert Hills Restroom Repair	71,409	23,720	95,129
	Other Aggregate Programs	63,361	70,083	133,444
<b>Total Program Expenditures</b>				<u>26,838,271</u>
Operating Transfers to Trust Fund				<u>221,328</u>
<b>Total Expenditures Including Transfers Out</b>				<u><u>\$ 27,059,599</u></u>