

City of Phoenix, Arizona

Independent Accountant's Report on Examination of an Assertion

For Fiscal Year Ended June 30, 2020

City of Phoenix, Arizona
For Fiscal Year Ended June 30, 2020

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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, 2020, which were examined on a test basis, are summarized in the accompanying schedule.

BKD, LLP

Dallas, Texas
December 9, 2020

City of Phoenix, Arizona
Summarized Phoenix Parks and Preserves Initiative
Expenditures and Encumbrances
As of and for the Year Ended June 30, 2020

Project #	Description	Expenditures	Encumbrances	Total
PA75200553	Margaret T Hance Park Renovation	\$ 1,907,264	\$ 8,077,988	\$ 9,985,252
PA77150023	South Mountain Park Improvements	741,810	3,349,242	4,091,052
PA75200538	Cesar Chavez Community Center	169,165	3,187,097	3,356,262
PA75300231	Phoenix Mountain Preserves Improvement	357,927	2,935,684	3,293,611
PA75300242	Phoenix Zoo Parking Lot	262,507	2,956,944	3,219,451
7460200002	Mountain Parks/Preserves	1,814,657	72,305	1,886,962
PA75300235	Building Repairs	234,396	1,487,335	1,721,731
PA75200401	Security Lights	368,998	987,697	1,356,695
7460103334	PPPI-NRD-Flatland Parks	838,586	38,018	876,604
PA75200620	Longview Park Playground Improvements	80,268	715,067	795,335
PA75200185	General Park Development	736,418	-	736,418
PA75200393	Parks Development PPPI	691,520	-	691,520
PA75100165	Protection of Sonoran Preserve Edge	14,630	669,968	684,598
7460200001	Sonoran Preserves	575,488	3,423	578,911
7460103333	PPPI-NRD-Sonoran Preserve	539,723	2,049	541,772
PA75200562	Sports Field Lighting	435,877	7,013	442,890
PA75200580	Reach 11 Dog Park	271,482	103,719	375,201
PA75200617	Eototo Park Renovation	6,877	346,711	353,588
PA75200611	Lenang Park Renovation	16,503	324,583	341,086
7450405562	Hermoso Center	276,457	(1,640)	274,817
7450403333	PPPI-S-Neighborhood Renewal	265,968	1,243	267,211
PA75150049	Spider Trails	134,835	125,188	260,023
PA75300122	Parking Lots	218,087	15,229	233,316
7450150101	Tres Rios	210,955	1,244	212,199
7450202201	Cortez Pool	228,928	(33,816)	195,112
PA75300225	Aquatic Infrastructure Improvements	129,638	62,512	192,150
PA75200565	Sunburst Paradise Park Improvements	(12,507)	177,291	164,784
7440305550	Tarver Learning Center	161,816	(1,623)	160,193
PA75300121	Irrigation-Water Savings	155,797	-	155,797
PA75200646	Beuf Community Center Gym Floor Replacmt	155,399	-	155,399
PA75200398	Playgrounds	6,391	133,239	139,630
7470103333	PPPI-STM-Youth Sports	136,421	1,056	137,477
PA75300226	Golf Infrastructure	126,832	-	126,832
7460103335	PPPI-NRD-Neighborhood Renewal	104,970	728	105,698
PA75200557	Nuestro Park Improvements	5,301	94,327	99,628
PA75100171	Preserve Land Acquisition	59,919	27,449	87,368
PA75300230	Sports Field Infrastructure	79,643	-	79,643
7440305615	Winship House	66,713	9,683	76,396
7450406301	Echo Canyon Trail Head	73,016	3,166	76,182
PA75200644	Cesar Chavez Park Lighting	13,004	60,257	73,261
PA75200645	Tarver Learning Center Repairs	64,361	5,659	70,020
7450505710	Pinnacle Park	52,867	3,645	56,512
PA75300209	Trees-Citywide Planting	44,400	1,453	45,853
7450405572	Lindo Park - Recreation	45,865	(2,029)	43,836
PA75200537	ADA Improvements	41,369	-	41,369
PA75200572	Trailside Point Park Improvements	9,435	31,389	40,824
PA75300238	Cave Creek Golf Course Repairs	28,846	6,279	35,125
7440405710	Deer Valley Dog Park-Maint	34,444	-	34,444
PA75200628	Arizona Science Center Fire Suppression	26,127	-	26,127
PA75200560	Roesely Park Renovations	15,579	1,972	17,551
PA75200631	Paradise Valley CC Roof Repair	14,530	-	14,530
PA75200633	Apache Wash & Desert Hills Restroom Repair	588	-	588
	Other Aggregate Programs	98,087	1,646	99,733
Total Program Expenditures				<u>39,128,567</u>
Operating Transfers				<u>110,000</u>
Total Expenditures Including Transfers Out				<u><u>\$ 39,238,567</u></u>