

City of Phoenix, Arizona

Independent Accountant's Report on Examination of an Assertion

For Fiscal Year Ended June 30, 2021

City of Phoenix, Arizona
For Fiscal Year Ended June 30, 2021

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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, 2021, which were examined on a test basis, are summarized in the accompanying schedule.

BKD, LLP

Dallas, Texas
January 28, 2022

City of Phoenix, Arizona

Summarized Phoenix Parks and Preserves Initiative Expenditures and Encumbrances

As of and for the Year Ended June 30, 2021

CITY OF PHOENIX, ARIZONA PHOENIX PARKS AND PRESERVES INITIATIVE FOR THE YEAR ENDED JUNE 30, 2021

Project #	Description	Expenditures	Encumbrances	Total
PA77150023	South Mountain Park Improvements	\$ 761,045	\$ 4,963,071	\$ 5,714,340
PA75300231	Phoenix Mountain Preserves Improvement	2,704,770	1,966,464	4,671,234
PA75300242	Phoenix Zoo Parking Lot	102,556	3,274,434	3,376,990
PA75300235	Building Repairs	161,150	2,315,099	2,476,249
7460200002	Mountain Parks/Preserves	1,887,496	26,579	1,914,075
PA75150052	Cholla Trail Design	3,465	1,198,893	1,202,357
7460103334	PPPI-NRD-Flatland Parks	831,660	3,002	834,661
PA75200393	Parks Development PPPI	677,015	134,039	811,054
PA75200185	General Park Development	793,334	-	793,334
PA75200557	Nuestro Park Improvements	17,894	773,829	791,691
PA75200398	Playgrounds	5,531	425,037	659,860
7460200001	Sonoran Preserves	578,044	4,774	582,818
7460103333	PPPI-NRD-Sonoran Preserve	566,140	6,632	572,772
PA75100165	Protection of Sonoran Preserve Edge	96,461	421,471	517,932
PA75300225	Aquatic Infrastructure Improvements	345,635	99,499	445,134
PA75200538	Cesar Chavez Community Center	417,111	1,831	418,943
PA75150049	Spider Trails	25,861	329,446	352,240
PA75300230	Sports Field Infrastructure	603	343,368	343,971
PA75200562	Sports Field Lighting	325,666	10,000	335,666
PA75300121	Irrigation-Water Savings	320,647	9,310	329,957
PA75200491	Falcon Park Renovation	125,324	119,049	244,373
7450403333	PPPI-S-Neighborhood Renewal	238,022	(1,105)	236,918
7450405562	Hermoso Center	234,951	164	235,115
PA75300122	Parking Lots	14,190	219,049	233,239
PA75200609	West Plaza Park	206,102	3,943	210,046
7450150101	Tres Rios	196,196	684	196,880
PA75200577	Yunya Park Renovation	193,239	1,520	194,759
PA75200401	Security Lights	113,346	64,086	177,432
7450202201	Cortez Pool	122,769	31,216	153,985
7440305550	Tarver Learning Center	139,764	13,451	153,216
7450505710	Pinnacle Park	129,261	7,519	136,780
7470103333	PPPI-STM-Youth Sports	128,402	(642)	127,760
PA75200655	Encanto Tennis Court	-	124,718	124,718
7460103335	PPPI-NRD-Neighborhood Renewal	118,587	2,811	121,397
7440305615	Winship House	87,608	8,253	95,862
7450406301	Echo Canyon Trail Head	84,903	1,670	86,539
PA75200648	Parking Lots - 2015	72,158	-	70,922
PA75200549	John Teets Park Improvement	51,588	15,649	67,237
PA75300209	Trees-Citywide Planting	67,395	-	66,363
PA75200556	Momo Park Improvement	54,458	9,741	64,199
PA75200617	Eototo Park Renovation	35,745	9,106	44,509
PA75200393	Parks Development PPPI	41,597	-	41,597
7460200004	Camelback Mountain	4,178	23,124	27,302
7450305710	PV Dog Park-Maintenance	17,051	7,433	24,484
7450405710	Chavez Dog Prk-Maintenance	23,810	(125)	23,685
PA75200543	Edison Park Improvement	17,382	-	17,382
7450405572	Lindo Park - Recreation	13,882	786	14,668
7450405570	Lindo Park - Maintenance	12,977	1,396	14,372
PA75100171	Preserve Land Acquisition	13,531	-	13,531
PA75300226	Golf Infrastructure	13,061	-	13,061
PA75200611	Lenang Park Renovation	12,578	-	12,284
PA75200620	Longview Park Playground Improvements	12,342	-	11,761
7440305613	Hance Park Dog Park	6,040	4,969	11,009
PA75200580	Reach 11 Dog Park	9,083	108	9,190
PA75200628	Arizona Science Center Fire Suppression	3,160	-	3,160
PA75200642	Deem Hills Park Phase	1,036	-	1,036
PA75200537	ADA Improvements	892	-	892
PA75200644	Cesar Chavez Park Lighting	777	-	777
PA75200428	Parks Signage	563	-	563
PA75200560	Roesely Park Renovations	509	-	539
PA75300241	South Mountain Community Center Fire Life Safety	435	-	435
PA75200563	Band Building-Steele	85	-	85
PA75200565	Sunburst Paradise Park Improvements	-	-	(681)
PA75200572	Trailside Point Park Improvements	-	-	(8,734)
7430160000	Parks Dev Mountain Preserve	(51,095)	619	(50,476)
7430150000	Parks Initiative Program	(59,468)	(7,044)	(66,512)
PA75200553	Margaret T Hance Park Renovation	(1,712,418)	268,909	(1,443,508) *
Total Program Expenditures				28,938,018
Operating Transfers				14,383,968
Operating Transfers				14,554,050
Total Expenditures Including Transfers Out				\$ 28,938,018

* A donor contributed \$2,000,000 to this project subsequent to completion after expenditures were already incurred. Therefore, total represents an expense recovery during fiscal year 2021.