

# **City of Phoenix, Arizona**

## **Independent Accountant's Report on Examination of an Assertion**

**For Fiscal Year Ended  
June 30, 2022**



City of Phoenix, Arizona  
Table of Contents  
For Fiscal Year Ended June 30, 2022

---

**Contents**

Independent Auditor's Report.....	1
Summarized Phoenix Parks and Preserves Initiative	
Expenditures and Encumbrances .....	2



14241 Dallas Parkway, Suite 1100 / Dallas, TX 75254

P 972.702.8262 / F 972.702.0673

[forvis.com](http://forvis.com)

## Independent Accountant's Report

The Honorable Mayor and 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 for the year ended June 30, 2022, 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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, 2022, which were examined on a test basis, are summarized in the accompanying schedule.

**FORVIS, LLP**

Dallas, Texas  
February 2, 2023

**City of Phoenix, Arizona**  
**Summarized Phoenix Parks and Preserves Initiative**  
**Expenditures and Encumbrances**  
**As of and for the Year Ended June 30, 2022**

Project #	Description	Expense Recovery	Expenditures	Encumbrances	Total
PA75100168	Sonoran Preserve Acquisition	\$ -	\$ 7,153,620	\$ -	\$ 7,153,620
PA75300231	Phoenix Mountain Preserves Improvement	-	113,717	3,686,833	3,800,550
PA75200185	General Park Development	-	785,239	1,828,221	2,613,460
7460200002	Mountain Parks/Preserves	13	1,903,585	76,306	1,979,904
PA75200684	Splash Pads	-	180,037	1,583,635	1,763,672
PA75300235	Building Repairs	-	191,043	1,530,120	1,721,163
PA75200700	Hance Garden	-	-	1,500,000	1,500,000
PA77150023	South Mountain Park Improvements	-	250,208	1,188,113	1,438,321
PA75200641	Cielito Park Improve	-	80,226	1,074,554	1,154,780
PA75200654	Desert Horizon Park	-	32,632	849,894	882,526
PA75200538	Cesar Chavez Community Center	-	505,104	354,225	859,329
PA75200398	Playgrounds	(221)	6,924	830,551	837,254
7460103334	PPPI-NRD – Flatland Parks	(46)	813,339	170	813,463
PA75200549	John Teets Park Improvement	-	521,744	289,098	810,842
PA75200558	Perry Park Renovation	-	28,755	777,860	806,615
PA75300225	Aquatic Infrastructure Improvements	(257)	696,615	81,854	778,212
PA75200393	Parks Development PPPI	-	651,387	-	651,387
7460200001	Sonoran Preserves	8	643,296	4,814	648,118
7460103333	PPPI-NRD – Sonoran Preserve	-	623,618	4,518	628,136
PA75300226	Golf Infrastructure	-	472,454	-	472,454
PA75300243	Preserve Edge Protection	-	9,306	439,768	449,074
PA75300122	Parking Lots	-	23,836	404,247	428,083
PA75200401	Security Lights	-	143,124	251,848	394,972
7450202201	Cortez Pool	(597)	332,645	13,322	345,370
7450403333	PPPI-S – Neighborhood Renewal	-	319,949	9,201	329,150
PA75200616	Roadrunner Park Renovations	-	36,849	226,597	263,446
7450405562	Hermoso Center	-	253,565	2,615	256,180
PA75300121	Irrigation-Water Savings	-	210,859	28,174	239,033
7450150101	Tres Rios	-	228,950	1,009	229,959
PA75300230	Sports Field Infrastructure	(8,626)	-	233,148	224,522
PA75150052	Cholla Trail Design	-	101,209	104,705	205,914
PA75200640	Longview Park Building	-	4,046	201,397	205,443
PA75200674	La Pradera Park Area	-	24,392	178,520	202,912
PA75200609	West Plaza Park	-	10,422	147,137	157,559
7470103333	PPPI-STM – Youth Sports	-	141,003	4,458	145,461
7440305550	Tarver Learning Center	(427)	134,637	(924)	133,286
PA75200557	Nuestro Park Improvements	-	111,955	19,167	131,122
7450505710	Pinnacle Park	47	130,442	(3,884)	126,605
7460103335	PPPI-NRD – Neighborhood Renewal	-	120,997	(752)	120,245
PA75300209	Trees-Citywide Planting	-	114,931	320	115,251
7450406301	Echo Canyon Trail Head	(449)	69,270	44,956	113,777
PA75200685	Telephone Pioneer Park	-	102,963	-	102,963
AR74000017	Civic Space Park Sculpture	-	52,300	45,000	97,300
PA75100171	Preserve Land Acquisition	-	83,891	-	83,891
PA75300242	Phoenix Zoo Parking Lot	-	56,736	-	56,736
PA75200553	Margaret T Hance Park Renovation	-	55,338	-	55,338
PA75150049	Spider Trails	(32)	34,523	18,579	53,070
7460200004	Camelback Mountain	(7)	9,591	33,857	43,441
PA75100165	Protection of Sonoran Preserve Edge	-	26,694	16,047	42,741
7450405572	Lindo Park – Recreation	-	39,292	1,475	40,767
PA75200693	Rio Salado Park Improvements	-	4,885	35,274	40,159
7450305710	PV Dog Park – Maintenance	(37)	34,695	179	34,837
AR74000018	Eastlake Park Civil	-	12,656	19,530	32,186
7440405710	Deer Valley Dog Park – Maintenance	-	30,795	-	30,795
PA75200393	Parks Development PPPI	-	27,734	-	27,734
7430150000	Parks Initiative Program	-	17,766	6,780	24,546
PA75200491	Falcon Park Renovation	-	23,964	-	23,964
7430405710	Deer Hills Dog Park	-	18,886	-	18,886
7440305615	Winship House	(7,732)	26,137	(1,792)	16,613
PA75200666	Solano Park Perimeter	-	15,417	-	15,417
7440305613	Hance Park Dog Park	-	8,375	5,426	13,801
PA75200428	Parks Signage	-	2,384	7,402	9,786
PA75200661	Little Canyon Park Renovations	-	9,058	-	9,058
PA77150024	Sonoran Preserve Master Plan	-	8,694	-	8,694
PA75200562	Sports Field Lighting	-	4,626	-	4,626
PA75200594	Kierland Park Improvement	-	3,064	-	3,064
PA75200552	Madison Park Renovation	-	2,794	-	2,794
7450405710	Chavez Dog Park – Maintenance	-	3,905	(1,143)	2,762
7450405570	Lindo Park – Maintenance	(75)	3,909	(1,321)	2,513
7430160000	Parks Dev Mountain Preserve	-	677	700	1,377
PA75200626	Eastlake Fire Life Safe	-	1,006	-	1,006
PA75200577	Yunya Park Renovation	-	983	-	983
PA75200625	Harmon Fire Life Safe	-	976	-	976
PA75200627	Grant Fire Life Safe	-	976	-	976
PA75200655	Encanto Tennis Court	1,283	(473)	-	810
PA75200556	Momo Park Improvement	-	655	-	655
PA75200657	Parks Master Plan	-	328	-	328
PA75200611	Lenang Park Renovation	-	37	-	37
PA75200572	Trailside Point Park Improvements	(147)	-	-	(147)
PA75200580	Reach 11 Dog Park	(166,699)	-	-	(166,699)
<b>Total Program Expenditures</b>					<b>\$ 36,869,954</b>
Operating Transfers					\$ 20,515,766
Operating Transfers					16,354,188
<b>Total Expenditures Including Transfers Out</b>					<b>\$ 36,869,954</b>