




City of Phoenix, Arizona

Independent Accountant's Report on Examination of an Assertion

For Fiscal Year Ended June 30, 2023



City of Phoenix, Arizona
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For Fiscal Year Ended June 30, 2023

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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, 2023, 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, 2023, which were examined on a test basis, are summarized in the accompanying schedule.

FORVIS, LLP

Dallas, Texas
December 15, 2023

City of Phoenix, Arizona
Summarized Phoenix Parks and Preserves Initiative
Expenditures and Encumbrances
As of and for the Year Ended June 30, 2023

Project #	Description	Expense Recovery	Expenditures	Encumbrances	Total
PA75200616	Roadrunner Park Renovation	\$ -	\$ 559,001	\$ 3,679,566	\$ 4,238,567
PA75200661	Little Canyon Park Renovation	-	2,107,827	562,459	2,670,286
PA75300231	Phoenix Mountain Preserves Improvement	-	1,467,340	952,014	2,419,354
PA75200720	Phoenix Center for the Arts	-	2,013,015	23,006	2,036,021
PA75200707	Hance Super Bowl Improvements	-	2,003,175	-	2,003,175
7460200002	Mtn Parks/Preserves	18	1,937,089	3,295	1,940,402
PA75200538	Cesar Chavez Community Center	(761)	389,904	1,445,463	1,834,606
PA75200684	Splash Pads	-	1,767,067	5,055	1,772,122
PA75200608	South Mountain Community Center Repairs	-	18,274	1,661,980	1,680,254
PA75300235	Building Repairs	-	696,420	956,009	1,652,429
PA75200491	Falcon Park Renovation	-	21,578	1,400,510	1,422,088
PA75200713	Sandpiper Park Pickle Ball Courts	-	36,550	881,877	918,427
PA75300225	Aquatic Infrastructure	-	55,464	750,000	805,464
7460103334	PPPI-NRD – Flatland Parks	42	757,189	12,077	769,308
PA75200393	Parks Development PPPI	-	731,796	-	731,796
7460200001	Sonoran Preserves	26	737,576	(18,304)	719,298
PA75200718	PV Park Infrastructure	-	1,773	691,352	693,125
PA75200666	Solano Park Perimeter Fence & Skate Plaza	-	12,667	621,720	634,387
7460103333	PPPI-NRD - Sonoran Preserve	19	651,541	(18,847)	632,713
PA75200393	Parks Development PPPI	-	606,107	-	606,107
PA75300243	Preserve Edge Protection	-	475,746	100,904	576,650
PA75200615	Paradise Valley Community Center Repairs	-	936	553,197	554,133
PA75200185	General Park Development	-	212,076	338,249	550,325
7450202201	Cortez Pool	-	552,050	(19,390)	532,660
PA75200640	Longview Park Building Improvements	-	165,544	246,582	412,126
PA75200668	Circle K Park Improvements	-	5,632	386,482	392,114
PA75200401	Security Lights	10	99,571	287,639	387,220
PA75200398	Playgrounds	5,800	1,256	333,532	340,588
7450403333	PPPI-S – Neighborhood Renewal	-	320,025	(13,557)	306,468
PA75300121	Irrigation - Water Savings	(144)	179,465	124,630	303,951
PA75200708	Cielito Park Fencing	-	303,008	-	303,008
PA75200730	Piestewa Roadway and Pedestrian Bridge	-	345	300,348	300,693
PA75300230	Sports Field Infrastructure	-	7,085	280,818	287,903
7450405562	Hermoso Center	-	254,392	(7,116)	247,276
PA75300122	Parking Lots	-	235,706	4,370	240,076
PA75300209	Trees – Citywide Planting	(119)	190,190	41,889	231,960
PA75200714	Kuban Park Improvements	-	229,028	-	229,028
7450150101	Tres Rios	-	219,909	(4,562)	215,347
PA75200737	Beuf Community Center	-	-	187,440	187,440
PA75200715	Pueblo Grande Maintenance	-	3,770	179,687	183,457
7470103333	PPPI-STM – Youth Sports	(9)	182,096	(5,160)	176,927
PA75200719	Eastlake Pool Renovation	-	5,228	167,200	172,428
PA75200721	Laveen Conveyance Well Pump Repair	-	164,248	-	164,248
7440305550	Tarver Learning Center	-	160,732	(1,613)	159,119
7460103335	PPPI-NRD – Neighborhood Renewal	-	144,122	(4,066)	140,056
7440305615	Winship House	-	58,761	79,000	137,761
PA75200717	Heritage Park ADA Pavers	-	1,773	133,700	135,473
PA75200612	North Mountain Park	-	51,871	81,420	133,291
PA75200700	Hance Garden	-	121,693	3,227	124,920
PA75200738	Maryvale Community Center	-	-	116,257	116,257
AR74000017	Civic Space Park Sculpture & Lighting Retrofit Project	-	100,150	-	100,150
PA75200680	Harvest Park	-	-	98,800	98,800
PA75300226	Golf Infrastructure	-	75,857	19,739	95,596
7450505710	Pinnacle Park	-	91,969	859	92,828
PA77150023	South Mountain Park	-	91,191	-	91,191
PA75150052	Cholla Trail Design	-	58,012	32,376	90,388
PA75200654	Desert Horizon Park	-	11,085	79,227	90,312
7450406301	Echo Canyon	-	76,585	13,323	89,908

City of Phoenix, Arizona
Summarized Phoenix Parks and Preserves Initiative
Expenditures and Encumbrances
As of and for the Year Ended June 30, 2023 (Continued)

Project #	Description	Expense Recovery	Expenditures	Encumbrances	Total
PA75200726	Washington Activity	-	56,740	31,008	87,748
PA75200693	Rio Salado Park Improvements	-	28,587	54,304	82,891
PA75200543	Edison Park Improvement	-	81,246	90	81,336
PA75200558	Perry Park Renovation	-	31,844	48,689	80,533
PA75200618	Hoshoni Park Renovation	-	4,751	73,018	77,769
PA75200553	Margaret T Hance Park Renovation	-	55,194	13,523	68,717
PA75200681	Laveen Heritage Park	-	531	65,557	66,088
7450405572	Lindo Park – Recreation	-	59,909	(2,308)	57,601
PA75200716	Acoma Park Improvements	-	640	46,286	46,926
PA75200657	Parks Master Plan	-	1,185	32,871	34,056
PA75200609	West Plaza Park	-	33,631	-	33,631
7450305710	PV Dog Park – Maintenance	-	33,093	(1,053)	32,040
PA75200674	La Pradera Park Area Lighting	-	27,567	-	27,567
PA75200692	Restrooms	-	26,791	-	26,791
7440405710	DV Dog Park – Maintenance	-	25,615	-	25,615
PA75100171	Preserve Land Acquisition	-	25,512	-	25,512
7430150000	Parks Initiative Program	-	30,016	(6,184)	23,832
7460200004	Camelback Mountain	(10)	20,978	-	20,968
PA75200549	John Teets Park Improvements	(906)	17,579	1,672	18,345
PA75200559	Pierce Park Renovation	-	7,266	10,122	17,388
PA75150049	Spider Trails	-	17,012	-	17,012
PA75200659	Sport Court Improvements	-	-	16,672	16,672
7450405710	Chavez Dog Park – Maintenance	-	16,136	-	16,136
PA75200665	Code of Conduct Signage In All Parks	-	243	15,262	15,505
PA75200428	Parks Signage	-	13,375	-	13,375
PA77150024	Sonoran Preserve Master Plan	-	11,564	-	11,564
PA75200556	Momo Park Improvements	-	9,277	-	9,277
PA75200562	Sports Field Lighting	-	354	8,473	8,827
7440305613	Hance Park Dog Park	(100)	6,134	(1,438)	4,596
PA75200557	Nuestro Park Improvements	(1,146)	5,411	-	4,265
PA75300242	Phoenix Zoo Parking	-	2,212	-	2,212
PA75200702	Hayden Park Improvements	-	2,151	-	2,151
PA75100165	Protection of Sonora	(581)	2,536	-	1,955
PA75200722	Washington Activity Center HVAC	-	1,791	-	1,791
PA75200732	South Mountain Environmental Education Center HVAC	-	1,702	-	1,702
PA75200701	Esteban Park Improvements	-	1,625	-	1,625
PA75200734	Starlight Park Restroom Design	-	690	-	690
PA75200588	Ho-E Park	-	640	-	640
7450405570	Lindo Park – Maintenance	-	624	-	624
PA75200537	ADA Improvements	-	-	525	525
PA75200735	Aguila Golf Course K	-	502	-	502
PA75200569	Sweetwater Park Improvements	-	442	-	442
PA75200733	Maryvue Volleyball Court Addition	-	345	-	345
7430160000	Parks Dev Mountain Preserve	-	3,559	(3,231)	328
PA75200691	Ramadas	-	246	-	246
PA75200736	Arizona Science Center Café HVAC	-	246	-	246
PA75200725	Duppa House Improvements	-	148	-	148
PA75200617	Eototo Park Renovation	-	118	-	118
AR74000020	Eastlake Park Aquatics Public Art Project	-	113	-	113
PA75200552	Madison Park Renovation	-	34	-	34
PA75300195	South Mountain Ramadas	(48)	-	-	(48)
PA75200625	Harmon Fire Life Safety System	-	(1,064)	-	(1,064)
PA75200627	Grant Fire Life Safe	-	(1,064)	-	(1,064)
PA75200626	Eastlake Fire Life Safety System	-	(1,096)	-	(1,096)
PA75300212	Lindo Park Rec Center	(1,304)	-	-	(1,304)
Total Program Expenditures					\$ 40,236,449
Operating Transfers					\$ 33,370,465
Operating Transfers					6,865,977
Total Expenditures Including Transfers Out					\$ 40,236,442