



City of Phoenix, Arizona

Independent Accountant's Report on Examination of an Assertion

For Fiscal Year Ended June 30, 2024



City of Phoenix, Arizona
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June 30, 2024

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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, 2024, 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, 2024, which were examined on a test basis, are summarized in the accompanying schedule.

Forvis Mazars, LLP

**Dallas, Texas
February 6, 2025**

City of Phoenix, Arizona
Summarized Phoenix Parks and Preserves Initiative
Expenditures and Encumbrances
As of and for the Year Ended June 30, 2024

Project #	Description	Expense Recovery	Expenditures	Encumbrances	Total
PA75200711	South Mountain Activity Complex	\$ -	\$ 2,814	\$ 10,000,000	\$ 10,002,814
PA75200185	General Park Development	(6,302)	729,758	5,946,902	6,670,358
PA75200185	General Park Development	-	442,161	4,142,614	4,584,775
PA75200675	La Pradera Park Improvements	-	444,461	3,732,222	4,176,683
PA75200616	Roadrunner Park Renovation	-	3,294,885	210,126	3,505,011
PA75200401	Security Lights	-	2,503,884	857,660	3,361,544
PA75300235	Building Repairs	(457)	2,944,677	197,459	3,141,679
PA75300230	Sports Field Infrastructure	-	8,550	3,085,397	3,093,947
PA75200588	Ho-E Park	-	47,757	2,513,334	2,561,091
PA75300247	SMEEC Exhibit Space Renovation	-	519,723	1,860,339	2,380,062
PA75200709	Papago Park Dam Repair	-	532,859	1,510,111	2,042,970
PA75200739	Deer Valley Community Center	-	1,146,647	827,465	1,974,112
7460200002	Mountain Parks/Preserves	(48)	1,873,801	17,770	1,891,523
PA75200398	Playgrounds	(656)	1,230,118	626,680	1,856,142
PA75200661	Little Canyon Park Renovation	-	1,421,167	341,255	1,762,422
PA75200681	Laveen Heritage Park	-	-	1,635,000	1,635,000
PA75200537	ADA Improvements	-	1,249,534	347,394	1,596,928
PA75200687	Encanto Park Lake Renovation	-	1,069,003	295,340	1,364,343
PA75200615	Paradise Valley Community Center	(82)	1,235,580	98,923	1,334,421
PA77150023	South Mountain Park Improvements	(328,959)	656,378	786,992	1,114,412
PA75200665	Code of Conduct Signage in All Parks	(173)	734,773	337,159	1,071,759
PA75300243	Preserve Edge Protection	-	186,725	859,591	1,046,316
PA75200780	Sueno Park Lighting Infrastructure	-	-	1,014,416	1,014,416
PA75200716	Acoma Park Improvements	-	11,555	964,521	976,076
7460103334	PPPI-NRD – Flatland Parks	(299)	764,943	69,592	834,237
PA75200245	Rio Salado Oeste	-	825,000	-	825,000
7460200001	Sonoran Preserves	-	812,106	2,062	814,168
PA75200693	Rio Salado Park Improvements	-	151,343	566,751	718,094
7460103333	PPPI-NRD – Sonoran Preserve	-	708,753	1,279	710,032
PA75200743	Pecos Comm. Ctr. HVAC Replacement	-	201,740	497,581	699,322
PA75200393	Parks Development PPPI	-	641,125	-	641,125
PA75200742	S'edav Va'aki Museum HVAC HC Imp.	-	107,397	527,421	634,818
7450202201	Cortez Pool	-	601,770	1,560	603,331
PA75200538	Cesar Chavez Community Center	144	516,316	61,682	578,142
PA75200393	Parks Development PPPI	-	511,258	-	511,258
PA75300121	Irrigation - Water Savings	15	423,925	50,008	473,949
PA75300122	Parking Lots	-	208,448	226,446	434,895
PA75300231	Phoenix Mountain Preserves Improvement	-	365,661	68,642	434,303
PA75200747	Bursera Trailhead Parking Lot	-	44,532	369,944	414,476
PA75200738	Maryvale Community Center	(893)	325,633	81,066	405,806
PA75200618	Hoshoni Park Renovation	-	401,066	-	401,066
PA75200608	South Mountain Community Center	-	124,242	255,709	379,950
PA75200659	Sport Court Improvements	-	120,034	244,711	364,745
PA75200491	Falcon Park Renovation	-	94,845	245,418	340,262
7450403333	PPPI-S – Neighborhood Renewal	-	328,788	1,261	330,049
PA75200781	University Park and Museum Renovation	-	319,399	10,118	329,517
PA75200543	Edison Park Improvements	-	310,183	-	310,183
PA75200535	Washington Park Improvements	-	71,980	236,168	308,148
PA75200680	Harvest Park	-	306,581	-	306,581
PA75300226	Golf Infrastructure	(105)	289,713	15,318	304,926
PA75200672	Holiday Park Center Improvements	-	297,917	-	297,917
PA75200701	Esteban Park Improvements	-	75,047	221,789	296,837
PA75200639	Granada Park Renovation	-	30,745	262,216	292,960
PA75200736	AZ Science Center Café HVAC	-	96,035	196,458	292,493
PA75300225	Aquatic Infrastructure Improvements	-	18,998	265,806	284,804
PA75200775	Pinnacle Dog Park Turf Management	-	-	282,730	282,730
PA75200745	Cave Creek Playground	-	302	269,393	269,695
7450405562	Hermoso Center	-	268,230	200	268,431

City of Phoenix, Arizona
Summarized Phoenix Parks and Preserves Initiative
Expenditures and Encumbrances
As of and for the Year Ended June 30, 2024

(Continued)

Project #	Description	Expense Recovery	Expenditures	Encumbrances	Total
PA75200569	Sweetwater Park Improvements	-	67,694	185,430	253,124
7450150101	Tres Rios	-	242,505	(2,111)	240,394
PA75200734	Starlight Park Restroom Design	-	104,596	124,128	228,725
PA75200614	Sun Ray Park Improvements	-	11,075	216,173	227,247
PA75200732	S.M. Env Education Ctr. HVAC	-	206,575	11,545	218,120
PA75200722	Washington Activity Center HVAC	-	208,209	9,724	217,934
PA75300209	Trees - Citywide Planting	(340)	185,937	20,060	205,657
PA75200666	Solano Park Perimeter	-	41,974	161,620	203,595
PA75150049	Spider Trails	-	69,997	121,036	191,033
7440305550	Tarver Learning Center	-	190,092	842	190,935
PA75200723	Santa Maria Park Improvements	-	60,679	128,902	189,581
PA75300234	Preserve Infrastructure	-	-	184,860	184,860
7470103333	PPPI-STM – Youth Sports	-	179,705	384	180,089
PA75200568	Surrey Park Renovation	-	57,598	120,685	178,282
PA75200702	Hayden Park Improvements	-	55,852	109,868	165,720
PA75200683	Lone Mountain Park	-	205	162,945	163,150
PA75200559	Pierce Park Renovation	-	30,533	132,389	162,923
PA75200699	Lindo Park Improvements	-	9,759	148,596	158,355
PA75200737	Beuf Community Center	(34,000)	186,636	-	152,636
PA75200558	Perry Park Renovation	-	38,030	108,361	146,392
PA75200713	Sandpiper Park Pickle Ball Courts	-	45,952	94,948	140,900
7440305615	Winship House	(5,014)	115,720	24,327	135,032
7450505710	Pinnacle Park	-	124,737	116	124,853
AR74000029	Rio Salado Bike/Ped. Bridge Public Art	-	44,013	70,000	114,013
PA75200638	Christy Cove Renovation	-	61,034	51,060	112,094
PA75200749	JFG Mech & Water Treatment Sys	-	32,698	78,387	111,084
PA75200613	Kipok Park Renovation	-	39,741	70,532	110,273
PA75200657	Parks Master Plan	-	69,082	25,573	94,654
PA75200553	Margaret T Hance Park Renovation	-	43	83,987	84,030
AR74000017	Civic Space Park Sculpture	-	82,196	-	82,196
7450406301	Echo Canyon Trail Head	-	64,323	15,882	80,205
7460103335	PPPI-NRD – Neighborhood Renewal	-	80,730	(1,739)	78,991
PA75200612	North Mountain Park Improvements	-	56,866	9,263	66,128
PA77150024	Sonoran Preserve Master Plan	-	61,260	-	61,260
PA75200735	Aguila Golf Course Kitchen HVAC Redsgn	-	50,847	3,921	54,768
PA75200725	Duppa House Improvements	-	18,271	34,597	52,869
PA75200640	Longview Park Building	21	12,774	36,869	49,664
PA75200733	Maryvue Volleyball Court Addition	-	46,369	2,685	49,054
7450405572	Lindo Park - Recreation	-	46,050	336	46,386
7430150000	Parks Initiative Program	-	39,519	1,636	41,155
7440405710	Deer Valley Dog Park – Maintenance	-	40,209	-	40,209
AR74000019	Mountain Preserve Enhance Public Art Prj	-	36,363	-	36,363
AR74000028	Lone Mountain Park Public Art	-	35,722	-	35,722
PA75200556	Momo Park Improvements	-	33,205	-	33,205
PA75200719	Eastlake Pool Renovation	-	27,420	-	27,420
PA75200674	La Pradera Park Area	-	25,228	-	25,228
PA75200717	Heritage Park ADA Pavers	-	24,765	-	24,765
PA75100171	Preserve Land Acquisition	-	20,511	-	20,511
PA75200700	Hance Garden	-	17,409	2,704	20,113
PA75200746	SISP Memorial Hall Renovations	-	18,625	-	18,625
7440305613	Hance Park Dog Park	-	16,516	-	16,516
PA75200428	Parks Signage	-	9,134	7,024	16,158
AR74000026	Laveen Heritage Park Public Art Proj.	-	15,933	-	15,933
PA75200730	Piestewa Roadway & Ped. Bridge	-	11,878	-	11,878
PA75200757	Margaret T Hance Park Renovation	-	-	11,586	11,586

City of Phoenix, Arizona
Summarized Phoenix Parks and Preserves Initiative
Expenditures and Encumbrances
As of and for the Year Ended June 30, 2024

(Continued)

Project #	Description	Expense Recovery	Expenditures	Encumbrances	Total
PA75200715	Pueblo Grande Maintenance	-	11,276	-	11,276
PA75200724	Laveen Conveyance Channel Improvements	-	8,941	-	8,941
PA75200720	Phoenix Center for the Arts	-	8,048	-	8,048
PA75200668	Highline Park Improvements	-	6,406	-	6,406
7450305710	PV Dog Park – Maintenance	-	5,453	(602)	4,851
PA75200677	Sunridge Park Track	-	3,865	-	3,865
AR74000020	Eastlake Park Aquatics Public Art Project	-	3,164	-	3,164
PA75200718	PV Park Infrastructure	-	3,073	-	3,073
AR74000028	Lone Mountain Park Public Art	-	1,850	-	1,850
PA75150052	Cholla Trail Design	-	1,765	-	1,765
AR74000030	Lookout Mtn. Park Public Art Proj.	-	1,582	-	1,582
PA75200684	Splash Pads	-	1,309	-	1,309
PA75200714	Kuban Park Improvements	-	1,162	-	1,162
PA75200654	Desert Horizon Park	-	975	-	975
PA75200609	West Plaza Park	-	536	-	536
7450405570	Lindo Park – Maintenance	-	513	-	513
7460200004	Camelback Mountain	-	487	-	487
PA75200552	Madison Park Renovation	-	482	-	482
PA75200580	Reach 11 Dog Park	-	277	-	277
PA75200708	Cielito Park Fencing	-	179	-	179
7430160000	Parks Dev Mountain Preserve	-	2,099	(1,974)	125
PA75200731	Maryvale Playground	-	47	-	47
PA75200584	La Pradera Park Maintenance	-	(324)	-	(324)
PA75200726	Washington Activity Ctr. Improvements	(1,799)	1,041	-	(758)
PA75200671	Desert Willow Park Renovations	-	(1,815)	-	(1,815)
Total Program Expenditures					\$ 85,513,659
Operating Transfers					\$ 61,493,064
Operating Transfers					24,020,595
Total Expenditures Including Transfers Out					\$ 85,513,659