

# Coconino County

Annual Expenditure  
Limitation Report

Year Ended June 30, 2019



A Report to the Arizona Legislature

Lindsey A. Perry  
Auditor General





The Arizona Auditor General’s mission is to provide independent and impartial information and specific recommendations to improve the operations of State and local government entities. To this end, the Office provides financial audits and accounting services to the State and political subdivisions, investigates possible misuse of public monies, and conducts performance audits and special reviews of school districts, State agencies, and the programs they administer.

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**LINDSEY A. PERRY**  
AUDITOR GENERAL

**ARIZONA**  
**AUDITOR GENERAL**

**MELANIE M. CHESNEY**  
DEPUTY AUDITOR GENERAL

## Independent accountants' report

Members of the Arizona State Legislature

The Board of Supervisors of  
Coconino County, Arizona

We have examined the accompanying Annual Expenditure Limitation Report (report) of Coconino County for the year ended June 30, 2019, and the related notes to the report. The County's management is responsible for presenting this report in accordance with the Uniform Expenditure Reporting System as described in Note 1. Our responsibility is to express an opinion on this report based on our examination.

We conducted our examination 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 this report is presented in accordance with the Uniform Expenditure Reporting System in all material respects. An examination involves performing procedures to obtain evidence about the amounts and disclosures in the report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the report, 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 related to the engagement.

In our opinion, the Annual Expenditure Limitation Report referred to above is presented in accordance with the Uniform Expenditure Reporting System as described in Note 1 in all material respects.

*Lindsey A. Perry*

Lindsey A. Perry, CPA, CFE  
Auditor General

February 20, 2024

**Coconino County**  
**Annual Expenditure Limitation Report—Part I**  
**Year ended June 30, 2019**

1. Economic Estimates Commission expenditure limitation		\$63,609,447
2. Amount subject to the expenditure limitation (total amount from part II, line C)	\$63,737,605	
3. Board-authorized expenditures necessitated by a disaster the Governor declared (Note 2 and Attachment)	<u>128,159</u>	
4. Subtotal	<u>63,609,446</u>	
5. Total adjusted amount subject to the expenditure limitation		<u>63,609,446</u>
6. Amount under the expenditure limitation		<u>\$ 1</u>

I hereby certify, to the best of my knowledge and belief, that the information contained in this report is accurate and in accordance with the requirements of the Uniform Expenditure Reporting System.

Signature of chief fiscal officer: Siri Mullaney

Name and title: Siri Mullaney, CFO

Telephone number: (928) 679-7180 Date: February 20, 2024

**Coconino County**  
**Annual Expenditure Limitation Report—Part II**  
**Year ended June 30, 2019**

Description	Governmental funds	Internal service fund	Fiduciary funds	Total
A. Amounts reported on the reconciliation, line D	\$ 121,315,935	\$ 3,590,263	\$ 251,727,040	\$ 376,633,238
B. Less exclusions claimed:				
Debt service requirements (Note 3)	7,648			7,648
Dividends, interest, and gains on the sale or redemption of investment securities (Note 4)	2,044,365	14,768		2,059,133
Trustee or custodian (Note 5)	405,435		251,727,040	252,132,475
Grants and aid from the federal government (Note 6)	8,951,880			8,951,880
Grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes (Note 7)	403,697			403,697
Amounts received from the State of Arizona (Note 6)	9,232,604			9,232,604
Quasi-external interfund transactions (Note 8)		2,910,475		2,910,475
Amounts accumulated for the purchase of land, and the purchase or construction of buildings or improvements (Note 9)	3,799,470			3,799,470
Highway user revenues in excess of those received in fiscal year 1979-80 (Note 6)	9,487,967			9,487,967
Contracts with other political subdivisions (Note 6)	511,892			511,892
Refunds, reimbursements, and other recoveries (Note 10)	268,708			268,708
Amounts received for distribution to school districts (Note 11)	2,542,434			2,542,434
Prior years carryforward (Note 12)	<u>20,587,250</u>			<u>20,587,250</u>
Total exclusions claimed	<u>58,243,350</u>	<u>2,925,243</u>	<u>251,727,040</u>	<u>312,895,633</u>
C. Amounts subject to the expenditure limitation	<u>\$ 63,072,585</u>	<u>\$ 665,020</u>	<u>\$ -</u>	<u>\$ 63,737,605</u>

See accompanying notes to report.

**Coconino County**  
**Annual Expenditure Limitation Report—Reconciliation**  
**Year ended June 30, 2019**

Description	<u>Governmental funds</u>	<u>Internal service fund</u>	<u>Fiduciary funds</u>	<u>Total</u>
A. Total expenditures/expenses/deductions and applicable other financing uses, special items, and extraordinary items reported within the fund financial statements	\$ 160,188,391	\$ 2,925,243	\$ 251,727,040	\$414,840,674
B. Subtractions:				
Items not requiring use of current financial resources:				
Depreciation		340,069		340,069
Pension and other postemployment benefits (OPEB) expense (Note 13)		28,445		28,445
Expenditures of separate legal entities established under Arizona Revised Statutes (A.R.S.) (Note 14)	45,666,751			45,666,751
Required fees/reimbursements made to Arizona state agencies (Note 15)	<u>830,883</u>			<u>830,883</u>
Total subtractions	<u>46,497,634</u>	<u>368,514</u>		<u>46,866,148</u>
C. Additions:				
Capital asset acquisitions		935,961		935,961
Pension and OPEB contributions paid in the current year (Note 13)		97,573		97,573
County transfers to separate legal entities (Note 14)	<u>7,625,178</u>			<u>7,625,178</u>
Total additions	<u>7,625,178</u>	<u>1,033,534</u>		<u>8,658,712</u>
D. Amounts reported on part II, line A	<u>\$ 121,315,935</u>	<u>\$ 3,590,263</u>	<u>\$ 251,727,040</u>	<u>\$ 376,633,238</u>

See accompanying notes to report.

# Coconino County

## Notes to Annual Expenditure Limitation Report

### Year ended June 30, 2019

#### **Note 1 - Summary of significant accounting policies**

The Annual Expenditure Limitation Report (AELR) is presented as prescribed by the Uniform Expenditure Reporting System (UERS), as required by Arizona Revised Statutes §41-1279.07. The AELR excludes expenditures, expenses, or deductions of certain revenues specified in the Arizona Constitution, Article IX, §20, from the total expenditures, expenses, or deductions reported in the fund financial statements.

In accordance with the UERS, a note to the AELR is presented below for authorized expenditures in excess of its expenditure limitation and any exclusion claimed on part II and each subtraction or addition in the reconciliation that cannot be traced directly to an amount reported in the fund financial statements. All references to financial statement amounts in the following notes refer to the statement of revenues, expenditures, and changes in fund balances for the governmental funds; statement of revenues, expenses, and changes in fund net position for the proprietary funds; statement of cash flows for the proprietary funds; and the statement of changes in fiduciary net position for the fiduciary funds.

#### **Note 2**

The reduction to the amount subject to the expenditure limitation is because on February 28, 2019, the Governor declared a State of Emergency in Coconino County due to a series of winter storms producing unusually high amounts of heavy snow and rainfall throughout Arizona that led to road closures, power outages, and school closures as well as post-winter storm concerns such as flooding, structural damage, hazardous road conditions, and a propane shortage (2019 February Winter Storms emergency). Under a resolution subsequently approved and adopted by the County Board of Supervisors to approve expenditures directly necessitated by the 2019 February Winter Storms emergency, the County Board of Supervisors approved expenditures by the County in the amount of \$128,159 for fiscal year 2019 in direct response to the emergency. See attachment on page 10.

#### **Note 3**

The exclusion claimed for debt service requirements of \$7,648 consists of principal retirement of \$7,627 and interest expenditures of \$21 recorded as general governmental expenditures in the governmental funds.

#### **Note 4**

The \$2,044,365 exclusion claimed for dividends, interest, and gains on the sale or redemption of investment securities in the governmental funds were expended from investment earnings \$2,177,993 and interest on delinquent taxes expended of \$630,194, which was recorded as tax revenue. Remaining revenues of \$763,822 have been carried forward to future years. The \$14,768 exclusion in the Internal Service Funds consists of investment earnings expended.

#### **Note 5**

The \$405,435 exclusion claimed for trustee or custodian in the Governmental Funds consists of funds expended from the County Anti-Racketeering Fund, benefiting other jurisdictions, that were recorded as general government expenditures. In the Fiduciary Funds, the \$251,727,040 exclusion consists of distributions to investment pool participants.



**Coconino County**  
**Notes to Annual Expenditure Limitation Report**  
**Year ended June 30, 2019**

**Note 6**

The following schedule presents revenues from which exclusions have been claimed for federal grants and aid, amounts received from the State of Arizona, highway user revenues, and contracts with other political subdivisions in the governmental funds:

<b>Description</b>	
Grants and aid from the federal government	\$ 8,951,880
Amounts received from the State of Arizona	9,232,604
Highway user revenues in excess of those received in fiscal year 1979-80	9,487,967
Contracts with other political subdivisions	511,892
Other revenues—(nonexcludable)	35,295,071
Amount carried forward	<u>549,974</u>
Total intergovernmental revenues as reported in the fund financial statements	<u>\$64,029,388</u>

**Note 7**

The \$403,697 exclusions claimed for grants, aid, contributions or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes in the Governmental Funds, consists of contributions revenues expended. Remaining excludable revenues of \$42,595 have been carried forward to future years. The remaining contributions revenues of \$696,354 were nonexcludable.

**Note 8**

The \$2,910,475 exclusion claimed in the Internal Service fund for quasi-external interfund transactions consists of charges for services and miscellaneous revenues expended. Excludable internal service fund charges for services revenues of \$139,036 were unexpended and have been carried forward to future years.

**Note 9**

The exclusion claimed for amounts accumulated for the purchase of land, and the purchase or construction of buildings or improvements of \$3,799,470 consists of county sales taxes that were related to special sales tax monies voters approved November 5, 2002 and November 4, 2014, to be spent for parks and open space projects and improvement projects that were expended during the fiscal year.

**Note 10**

The revenues from which the exclusion has been claimed for refunds, reimbursements, and other recoveries consist of charges for services of \$195,369; fees, fine, and forfeits of \$162,778; and miscellaneous revenues of \$17,813. Of this amount, \$268,708 was claimed as an exclusion and \$93,141 has been carried forward to future years, and \$14,111 was not carried forward or excluded.

**Coconino County**  
**Notes to Annual Expenditure Limitation Report**  
**Year ended June 30, 2019**

**Note 11**

The \$2,542,434 exclusion claimed for amounts received for distribution to school districts consists of federal, state, and county revenues recorded as education expenditures for operating an accommodation school. Remaining federal, state, and county revenues of \$770,090 have been carried forward to future years.

**Note 12**

Prior years carryforward consists of constitutionally excludable revenues unexpended in the year of receipt that have been accumulated and were expended in the current year as follows:

Description	Governmental funds
Dividends, interest, and gains on the sale or redemption of investment securities	\$ 8,112,886
Grants and aid from the federal government	973,189
Grants, aid, contributions, or gifts from a private agency, organization, or individual except amounts received in lieu of taxes	23,148
Amounts received from the State of Arizona	1,189,251
Amounts accumulated for the purchase of land, and the purchase or construction of buildings or improvements	4,823,671
Highway user revenues in excess of those received in fiscal year 1979-80	4,126,008
Contracts with other political Subdivisions	1,257,848
Refunds, reimbursements, and other recoveries	<u>81,249</u>
Total prior years carryforward expended	<u>\$20,587,250</u>

**Note 13**

The \$28,445 subtraction for pension and other post employment benefit (OPEB) expense consists of changes in the net pension and OPEB liabilities, changes in deferred outflows related to pensions and OPEB, and changes in deferred inflows related to pensions and OPEB, recognized in the current year in the internal service fund. The \$97,573 addition for pension and OPEB contributions paid in the current year consists of the required pension and OPEB contributions made to the Arizona State Retirement System from the internal service fund.

**Note 14**

The \$45,666,751 subtraction for separate legal entities established under Arizona Revised Statutes consists of expenditures of special assessment districts included within the County's reporting entity, but not included in the Economic Estimates Commission base limit calculations, and are reported in the governmental funds category in the fund financial statements:

# Coconino County

## Notes to Annual Expenditure Limitation Report

### Year ended June 30, 2019

<b>Special assessment districts</b>	
Public safety	\$26,192,689
Health	13,648,901
Culture and recreation	4,413,137
Sanitation	1,400,161
Principal	11,560
Interest and other charges	<u>303</u>
Total	<u>\$45,666,751</u>

The \$7,625,178 addition for county monies transferred to separate legal entities consists of the County's required maintenance of effort payments of \$2,568,918 to the jail district and \$4,836,605 to the public health services district, and \$219,655 transferred to the public health department in excess of the required maintenance of effort requirements that are reported as transfers in to these legal separate entities.

### Note 15

The subtraction of \$830,883 for required fees/reimbursements paid to Arizona state agencies consists of payments made to reimburse the Arizona Department of Health Services pursuant to Laws 2018, Chapter 284, Section 11 for the cost of inpatient competency restoration treatment and part of the costs to commit an individual the court determines to be sexually violent by the court, which were recorded as general government expenditures.

### Note 16

Revenues that are constitutionally excludable that were not spent in the year of receipt may be accumulated and excluded in future years when spent. A summary of the revenue sources and the changes in their balances is shown in the table below:

<b>Description</b>	<b>Balance June 30, 2018</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance June 30, 2019</b>
Dividends, interest, and gains on the sale or redemption of investment securities	\$27,983,140	\$ 763,822	\$ 8,284,382	\$20,462,580
Trustee or Custodian	503,372			503,372
Grants and aid from the federal government	2,569,612	333,326	1,036,445	1,866,493
Grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes	436,554	42,595	24,349	454,800
Amounts received from the State of Arizona	1,870,279	180,454	1,251,695	799,038
Quasi-external interfund transactions	555,114	139,036		694,150
Amounts accumulated for the purchase of land, and the purchase or construction of buildings or improvements	9,676,727		4,823,671	4,853,056
Highway user revenues in excess of those received in fiscal year 1979-80	15,170,318		4,126,008	11,044,310
Contracts with other political subdivisions	1,458,750	36,194	1,257,848	237,096
Refunds, reimbursements, and other recoveries	1,122,998	93,141	112,599	1,103,540
Amounts received for distribution to school districts	<u>1,658,191</u>	<u>770,090</u>		<u>2,428,281</u>
Total carryforward	<u>\$63,005,055</u>	<u>\$2,358,658</u>	<u>\$20,916,997</u>	<u>\$44,446,716</u>

**Coconino County**  
**Notes to Annual Expenditure Limitation Report**  
**Year ended June 30, 2019**

**Note 17**

Reductions in Carryforward include the following adjustments to correct ending carryforward balances for several line items that were no longer available for exclusion by the County.

Dividends, interest, and gains on the sale or redemption of investment securities	\$171,496
Grants and aid from the federal government	63,256
Grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes	1,201
Amounts received from the State of Arizona	62,444
Refunds, reimbursements, and other recoveries	<u>31,350</u>
Total adjustments	<u>\$329,747</u>

**DECLARATION OF EMERGENCY  
2019 February Winter Storms**

**WHEREAS**, beginning on February 16, 2019, and continuing, a series of winter storms are producing unusually high amounts of heavy snow and rainfall throughout Arizona; and

**WHEREAS**, the following counties, municipalities, and tribal nations have declared emergencies in preparation for, and in response to, the storms: Apache, Coconino, Gila, Navajo, and Yavapai Counties, Cities of Flagstaff and Prescott, Towns of Payson and Williams, Hopi Tribe, Navajo Nation, and White Mountain Apache Tribe; and

**WHEREAS**, state agencies, counties, municipalities, and tribal nations have responded, staffed their emergency operations centers and have taken emergency measures to protect communities and residents; and

**WHEREAS**, several counties, municipalities, and tribal nations opened and staffed shelters and/or warming stations for impacted residents; and

**WHEREAS**, residents have been affected by road closures, power outages, and school closures; and

**WHEREAS**, full impacts from these storms have not been assessed and are anticipated to increase during the remainder of the continued precipitation and following as the temperatures rise and the snow melts; and

**WHEREAS**, post-winter storm concerns include, but are not limited to, flooding from rapid melting snow, continued damage to power lines due to wet snow, ice, strong winds and falling trees, structural damages due to weight of excess snow and ice, hazardous road conditions (i.e. black ice, slick or unstable roads), and reduced visibility due to dense fog after heavy rainfall and snow; and

**WHEREAS**, in addition to the other effects of winter weather, freezing temperatures and winter conditions throughout Arizona and the Southwest during the month of February have led to a spike in demand of propane supplies throughout the Southwest; and

**WHEREAS**, private sector efforts to respond to the immediate demand for propane have been stymied by the closure of roads due to winter weather conditions and are further hampered by hours of service regulations that limit the number of hours that truckers who supply the propane can work; and

**WHEREAS**, pursuant to 49 CFR § 390.23 and the Arizona Administrative Code (AAC) R17-5-203C, such hours of service regulations may be suspended in response to a local or regional emergency; and

**WHEREAS**, the severity of the propane shortage continues and can be alleviated by a further temporary suspension of the relevant hours of service regulations in Arizona; and

**WHEREAS**, the Governor is authorized to declare an emergency pursuant to A.R.S. §26-303(D);

**WHEREAS**, the Legislature has authorized the expenditure of funds in an event of an emergency pursuant to A.R.S. §35-192; and

**NOW, THEREFORE I**, Douglas A. Ducey, Governor of the State of Arizona, by virtue of the authority vested in me by the Constitution and Laws of the State, do hereby determine that the 2019 February Winter Storms justifies a declaration of a State of Emergency, pursuant to A.R.S. § 26-303(D), and I do hereby:

- a. Declare that a State of Emergency exists effective February 16, and continuing, in the following county areas affected by this winter storm: Apache, Cochise, Coconino, Gila, Greenlee, Mohave, Navajo, Pinal, Pima, Santa Cruz, and Yavapai; and
- b. Direct that the sum of \$200,000 from the general fund be made available to the Director of the Arizona Division of Emergency Management to be expended in accordance with A.R.S. §35-192, A.A.C. R8-2-301 to 321, and Executive Order 79-4; and
- c. Direct that the State of Arizona Emergency Response and Recovery Plan be used to direct and control state and other assets and authorize the Director of the Arizona Division of Emergency Management to coordinate state assets; and
- d. Suspend the requirements contained in A.A.C. R17-5-202 and A.A.C. R17-5-203 that incorporate Motor Carrier Safety Regulations, 49 CFR §§ 385, 390-399 until March 15, 2019 insofar as they would otherwise apply to any vehicle supplying propane or liquefied propane gas in Arizona; and
- e. Declare that all other regulations under the A.A.C. and 49 CFR shall remain in effect.
- f. Authorize the Adjutant General to mobilize and call to activate all or such part of the Arizona National Guard as is determined necessary to assist in the protection of life and property throughout the state.

**IN WITNESS WHEREOF**, I have hereunto set my hand and caused to be affixed the Great Seal of the State of Arizona.



**GOVERNOR**

**DONE** at the Capitol in Phoenix on this twenty-eighth day of February in the Year Two Thousand Nineteen and of the independence of the United States of America the Two Hundred and Forty-Third.

**ATTEST:**



**Secretary of State**



**DECLARATION OF EMERGENCY**  
*2019 February Winter Storms*  
**(Amends Declaration issued February 28, 2019)**

**WHEREAS**, between February 14, 2019, and February 23, 2019, a series of winter storms produced unusually high amounts of heavy snow and rainfall throughout areas of Arizona; and

**WHEREAS**, subsequent snowmelt over the following weeks revealed damages associated with this event; and

**WHEREAS**, the following counties, municipalities, and tribal nations had declared emergencies in preparation for, and in response to, the storms: Apache, Coconino, Gila, Navajo, and Yavapai Counties, Cities of Flagstaff and Prescott, Towns of Payson and Williams, Hopi Tribe, Navajo Nation, and White Mountain Apache Tribe; and

**WHEREAS**, a State Declaration of Emergency was authorized on February 28, 2019, pursuant to A.R.S §26- 303(D); and

**WHEREAS**, the Legislature has authorized the expenditure of funds in an event of an emergency pursuant to A.R.S. §35-192; and

**NOW, THEREFORE I**, Douglas A. Ducey, Governor of the State of Arizona, by virtue of the authority vested in me by the Constitution and Laws of the State, do hereby amend the State Declaration of Emergency, declared on February 28, 2019, for the 2019 February Winter Storms pursuant to A.R.S.§ 26-303(D), and I do hereby:


- a. Declare that a State of Emergency existed in the following counties due to the effects of a winter storm system that occurred between February 14, 2019 and February 23, 2019: Apache, Coconino, Gila, Mohave, Navajo, Pima, and Yavapai.

**IN WITNESS WHEREOF**, I have hereunto set my hand and caused to be affixed the Great Seal of the State of Arizona.

  
GOVERNOR

**DONE** at the Capitol in Phoenix on this eighteenth day of July in the Year Two Thousand Nineteen and of the independence of the United States of America the Two Hundred and Forty-Forth.

**ATTEST:**

  
Secretary of State





**RESOLUTION NO. 2023-30**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF COCONINO COUNTY, ARIZONA, TO APPROVE EXPENDITURES DIRECTLY NECESSITATED BY NATURAL AND MANMADE DISASTERS DECLARED AS EMERGENCIES BY THE ARIZONA GOVERNOR FOR FY2019, FY2020, FY2021 AND FY2022**

**WHEREAS**, the County provides emergency response in the event of natural and manmade disasters affecting our community; and,

**WHEREAS**, the Arizona Governor declared emergencies for which the County provided emergency response and incurred expenses in FY2019, FY2020, FY2021, and FY2022; and

**WHEREAS**, expenses below were fully funded by the County and the County has not received any external reimbursements for these expenses; and

**WHEREAS**, the Board of Supervisors must approve the expenses for emergency response to exclude the expenditures from the County's annual spending limit.

**NOW, THEREFORE, BE IT RESOLVED** that the Coconino County Board of Supervisors approves of the expenditures listed below necessitated by natural and manmade disasters declared as emergencies by the Arizona Governor for FY2019, FY2020, FY2021 and FY2022:

**Fiscal Year 2019**

- Unusually high snowfall that led to road closures, power outages, and school closures: **\$128,159**

**Fiscal Year 2020**

- Unusually high snowfall that led to road closures, power outages, and school closures: **\$88**
- COVID-19 Pandemic: **\$1,367,510**
- Museum Fire: **\$463,605**
- Museum Post-Fire Flooding: **\$84,716**

**Fiscal Year 2021**

- COVID-19 Pandemic: **\$955,459**

**Fiscal Year 2022**

- Museum Post-Fire Flooding: **\$184,738**
- COVID-19 Pandemic: **\$39,861**
- Tunnel Fire: **\$464,649**
- Pipeline Fire: **\$190,537**



**APPROVED AND ADOPTED** this 6<sup>th</sup> day of June, 2023, by the Coconino County Board of Supervisors.


**AYES:** 5  
**NOS:** 0  
**ABSENT:** 0

**COCONINO COUNTY BOARD OF SUPERVISORS**

  
Patrice Horstman, Chair



**APPROVED AS TO FORM:**  
  
Heather Mosher, Deputy County Attorney

**ATTEST:**  
  
Lindsay Daley, Clerk of the Board

