

Coconino County

Annual Expenditure
Limitation Report

Year Ended June 30, 2021



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, 2021, 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, 2021

1. Economic Estimates Commission expenditure limitation		\$67,799,861
2. Amount subject to the expenditure limitation (total amount from Part II, line C)	\$64,524,669	
3. Board-authorized expenditures necessitated by a disaster the Governor declared (Note 2 and Attachment)	<u>955,459</u>	
4. Subtotal	<u>63,569,210</u>	
5. Total adjusted amount subject to the expenditure limitation		<u>63,569,210</u>
6. Amount under the expenditure limitation		<u>\$ 4,230,651</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, 2021

Description	Governmental funds	Internal service fund	Fiduciary funds	Total
A. Amounts reported on the reconciliation, line D	\$ 121,024,886	\$ 2,742,472	\$ 298,355,737	\$ 422,123,095
B. Less exclusions claimed:				
Debt proceeds	18,160,000			18,160,000
Dividends, interest, and gains on the sale or redemption of investment securities (Note 3)	53,023	2,471		55,494
Trustee or custodian (Note 4)	1,094,014		298,355,737	299,449,751
Grants and aid from the federal government (Note 5)	8,934,281			8,934,281
Grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes (Note 6)	591,856			591,856
Amounts received from the State of Arizona (Note 5)	9,988,889			9,988,889
Quasi-external interfund transactions (Note 7)		2,740,001		2,740,001
Amounts accumulated for the purchase of land, and the purchase or construction of buildings or improvements (Note 8)	3,978,564			3,978,564
Highway user revenues in excess of those received in fiscal year 1979-80 (Note 5)	8,213,489			8,213,489
Contracts with other political subdivisions (Note 5)	515,350			515,350
Refunds, reimbursements, and other recoveries (Note 9)	22,288			22,288
Amounts received for distribution to school districts (Note 10)	2,567,625			2,567,625
Prior years carryforward (Note 11)	<u>2,380,838</u>			<u>2,380,838</u>
Total exclusions claimed	<u>56,500,217</u>	<u>2,742,472</u>	<u>298,355,737</u>	<u>357,598,426</u>
C. Amounts subject to the expenditure limitation	<u>\$ 66,524,669</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,524,669</u>

See accompanying notes to report.

Coconino County
Annual Expenditure Limitation Report—Reconciliation
Year ended June 30, 2021

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	\$ 162,749,650	\$ 3,051,600	\$ 298,355,737	\$464,156,987
B. Subtractions:				
Items not requiring use of current financial resources:				
Depreciation		526,037		526,037
Pension and other postemployment benefits (OPEB) expense (Note 12)		79,305		79,305
Total expenditures of separate legal entities established under Arizona Revised Statutes (A.R.S.) (Note 13)	46,781,406			46,781,406
Fees/reimbursements State law required the County to pay (Note 14)	<u>1,368,434</u>			<u>1,368,434</u>
Total subtractions	<u>48,149,840</u>	<u>605,342</u>		<u>48,755,182</u>
C. Additions:				
Capital asset acquisitions		240,059		240,059
Pension and OPEB contributions paid in the current year (Note 12)		56,155		56,155
County transfers to separate legal entities (Note 13)	<u>6,425,076</u>			<u>6,425,076</u>
Total additions	<u>6,425,076</u>	<u>296,214</u>		<u>6,721,290</u>
D. Amounts reported on part II, line A	<u>\$ 121,024,886</u>	<u>\$ 2,742,472</u>	<u>\$ 298,355,737</u>	<u>\$ 422,123,095</u>

See accompanying notes to report.

Coconino County

Notes to Annual Expenditure Limitation Report

Year ended June 30, 2021

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 (A.R.S.) §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 March 11, 2020, the Governor declared a State of Emergency due to the COVID-19 pandemic (COVID-19 emergency), which remained in effect until the declaration was terminated by the Governor on March 30, 2022. Under a resolution subsequently approved and adopted by the County Board of Supervisors to approve expenditures directly necessitated by the COVID-19 emergency, the County Board of Supervisors approved expenditures by the County in the amount of \$955,459 in fiscal year 2021 in direct response to this emergency that was not reimbursed or funded by State or federal awards. See attachment on page 10.

Note 3

The \$53,023 exclusion claimed for dividends, interest, and gains on the sale or redemption of investment securities in the governmental funds includes interest on delinquent taxes expended of \$53,023, which was recorded as tax revenue. Investment earnings of \$107,254 on the statement of revenues, expenditures in fund balance included \$(343,666) in revenues from separate legal entities established under A.R.S. and negative interest that is nonexcludable. Interest earnings of \$236,412 and \$444,813 of delinquent taxes have been carried forward to future years.

Note 4

The \$1,094,014 exclusion claimed for trustee or custodian in the Governmental Funds consists of \$105,853 expended from the County Anti-Racketeering Fund, benefiting other jurisdictions, that were recorded as general government expenditures and \$987,800 of contributions and \$361 in administrative costs made to the Arizona Health Care Cost Containment System (AHCCCS). Unspent excludable revenues of \$265,297 have been carried forward to future years. In the Fiduciary Funds, the exclusion consists of \$298,355,737 in distributions to investment pool participants.

Coconino County
Notes to Annual Expenditure Limitation Report
Year ended June 30, 2021

Note 5

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:

Description	
Grants and aid from the federal government	\$ 8,934,281
Amounts received from the State of Arizona	9,988,889
Highway user revenues in excess of those received in fiscal year 1979-80	8,213,489
Contracts with other political subdivisions	515,350
Other revenues—(nonexcludable)	45,541,385
Unspent revenues carried forward	<u>7,489,591</u>
Total intergovernmental revenues as reported in the fund financial statements	<u>\$80,682,985</u>

Note 6

The 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 \$591,856 of contributions revenue expended. Remaining unspent, excludable revenues of \$128,226 have been carried forward to future years. The remaining contributions revenue of \$812,406 was nonexcludable.

Note 7

The exclusion claimed for quasi-external interfund transactions in the amount of \$2,740,001 in the Internal Service Fund consists of charges for services expended. Remaining unspent, excludable revenues of \$240,829 have been carried forward to future years.

Note 8

The exclusion claimed for amounts accumulated for the purchase of land, and the purchase or construction of buildings or improvements of \$3,978,564 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. Remaining unspent, excludable revenues of \$7,559 have been carried forward to future years.

Note 9

The revenues from which the exclusion has been claimed for refunds, reimbursements, and other recoveries consist of charges for services of \$303,136. Of this amount, \$22,288 was claimed as an exclusion and \$280,848 has been carried forward to future years.

Coconino County
Notes to Annual Expenditure Limitation Report
Year ended June 30, 2021

Note 10

The \$2,567,625 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 unspent county revenues of \$187,811 have been carried forward to future years.

Note 11

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	\$1,691,685
Grants and aid from the federal government	566,835
Grants, aid, contributions, or gifts from a private agency, organization, or individual except amounts received in lieu of taxes	22,404
Amounts received from the State of Arizona	96,322
Refunds, reimbursements, and other recoveries	<u>3,592</u>
Total prior years carryforward expended	<u>\$2,380,838</u>

Note 12

The \$79,305 subtraction for pension and other post employment benefit (OPEB) expense consists of changes in the net pension and OPEB liabilities and changes in deferred inflows and outflows related to pensions and OPEB recognized in the current year in the internal service fund. The \$56,155 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. The schedule below reconciles the net effect the subtraction and addition have on the expenditures subject to the limitation to the amounts reported on the statement of cash flows' net effect on cash.

Statement of cash flows	Internal service fund
Change in deferred inflows related to pensions and OPEB	\$ (31,353)
Change in deferred outflows related to pensions and OPEB	(57,378)
Change in net pension and OPEB liability	<u>111,881</u>
Total	<u>\$ 23,150</u>
 AELR-Reconciliation	
Pension/OPEB contributions – addition	\$ (56,155)
Pension/OPEB expense (income) - subtraction	<u>79,305</u>
Total	<u>\$ 23,150</u>

Coconino County
Notes to Annual Expenditure Limitation Report
Year ended June 30, 2021

Note 13

The \$46,781,406 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 that are reported in the governmental funds:

Special assessment districts	
Public safety	\$25,072,415
Health	16,767,143
Culture and recreation	4,932,373
Sanitation	<u>9,475</u>
Total	<u>\$46,781,406</u>

The \$6,425,076 addition for county monies transferred to separate legal entities consists of the County's required maintenance of effort payment of \$2,685,843 to the jail district and \$3,739,233 to the public health district.

Note 14

The subtraction of \$1,368,434 for fees/reimbursements State law required the County to pay are excluded from the county expenditure limitation and consists of payments to reimburse the State for the cost of inpatient competency restoration treatment, as required by as required by A.R.S. §13-4512, which were recorded as general government expenditures.

Coconino County

Notes to Annual Expenditure Limitation Report

Year ended June 30, 2021

Note 15

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:

Description	Balance June 30, 2020	Additions	Reductions (Note 16)	Balance June 30, 2021
Dividends, interest, and gains on the sale or redemption of investment securities	\$21,286,997	\$ 681,225	\$1,693,089	\$20,275,133
Trustee or Custodian	503,372	265,297		768,669
Grants and aid from the federal government	3,967,782	3,347,716	951,008	6,364,490
Grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes	474,982	128,226	42,465	560,743
Amounts received from the State of Arizona	1,584,664	1,200,841	116,714	2,668,791
Quasi-external interfund transactions	840,311	240,829		1,081,140
Amounts accumulated for the purchase of land, and the purchase or construction of buildings or improvements	4,974,139	7,559		4,981,698
Highway user revenues in excess of those received in fiscal year 1979-80	6,012,399	2,365,953		8,378,352
Contracts with other political subdivisions	451,253	575,081	1,206	1,025,128
Refunds, reimbursements, and other recoveries	951,640	280,848	66,601	1,165,887
Amounts received for distribution to school districts	<u>2,615,540</u>	<u>187,811</u>		<u>2,803,351</u>
Total carryforward	<u>\$43,663,079</u>	<u>\$9,281,386</u>	<u>\$2,871,083</u>	<u>\$50,073,382</u>

Note 16

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	\$ 1,404
Grants and aid from the federal government	384,173
Grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes	20,061
Amounts received from the State of Arizona	20,392
Contracts with other political subdivisions	1,206
Refunds, reimbursements, and other recoveries	<u>63,009</u>
Total adjustments	<u>\$490,245</u>

DECLARATION OF EMERGENCY

COVID-19

WHEREAS, the World Health Organization declared a Public Health Emergency of International Concern on January 30, 2020, the United States Department of Health and Human Services declared a Public Health Emergency related to the COVID-19 outbreak on January 31, 2020, and the World Health Organization officially declared a pandemic due to COVID-19 on March 11, 2020; and

WHEREAS, globally there are 124,908 total confirmed cases and 4,591 total deaths to-date related to COVID-19, and the situation is rapidly evolving with person-to-person transmission and continued community transmission; and

WHEREAS, COVID-19 was first discovered in Wuhan, China, and is known to cause respiratory illness, which can result in severe disease complications and death; and

WHEREAS, Arizona is proactively leading on the COVID-19 response in the United States, as the third of 39 states that have confirmed cases of COVID-19; and

WHEREAS, the Arizona Department of Health Services and local public health departments have identified 9 cases of COVID-19, including cases spreading in the community, and have additional patients under investigation linked to the global outbreak; and

WHEREAS, COVID-19 poses a serious public health threat for infectious disease spread to Arizona residents and visitors if proper precautions recommended by public health are not followed; and

WHEREAS, the Arizona Department of Health Services in partnership with the Centers for Disease Control and Prevention (CDC) and local public health departments have implemented disease surveillance and testing for confirmed COVID-19 case(s) and patients under investigation; and

WHEREAS, in Arizona, public health and health care systems have identified precautions and interventions that can mitigate the spread of COVID-19; and

WHEREAS, the Arizona Department of Health Services requires a more robust and integrated response to successfully combat the COVID-19 outbreak; and

WHEREAS, the Governor and the Director of the Arizona Department of Health Services have reasonable cause to believe the spread of COVID-19 can lead to severe respiratory illness, disease complications, and death for Arizona residents, particularly those with underlying medical conditions or the elderly; and

WHEREAS, it is necessary and appropriate to take action to ensure the spread of COVID-19 is controlled and that the residents of Arizona remain safe and healthy; and

WHEREAS, the Governor is authorized to declare an emergency pursuant to A.R.S. § 26-303(D) and in accordance with A.R.S. § 26-301(15).

WHEREAS, pursuant to A.R.S. § 26-307(A), a state agency, when designated by the Governor, may make, amend and rescind orders, rules and regulations necessary for emergency functions;

WHEREAS, pursuant to A.R.S. § 36-787(A), during a state of emergency declared by the Governor as a result of an occurrence or imminent threat of illness or health condition caused by an epidemic that poses a substantial risk of a significant number of human fatalities or incidents of permanent or long-term disability, the Arizona Department of Health Services shall coordinate all matters pertaining to the public health emergency response of the State; and

WHEREAS, pursuant to A.R.S. § 36-787(B) and (C), during a state of emergency declared by the Governor, the Governor, in consultation with the Director of the Arizona Department of Health Services, may issue orders pertaining to the public health emergency response of the State; and

WHEREAS, pursuant A.R.S. § § 36-788 and 36-789, during a state of emergency declared by the Governor, the Arizona Department of Health Services, to protect the public health, may establish and maintain places of isolation and quarantine and require the isolation or quarantine of any person who has contracted or been exposed to a highly contagious and fatal disease;

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

WHEREAS, Executive Order 2017-06 establishes the Arizona Emergency Response and Recovery Plan to assist in responding to emergencies including public health emergencies; 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 *COVID-19* outbreak presents conditions in Arizona, which are or are likely to be beyond the control of the services, personnel, equipment, and facilities of any single county, city or town, and which require the combined efforts of the State and the political subdivision, and thus justifies a declaration of a State of Emergency; accordingly, pursuant to A.R.S. §§ 26-303(D) and 36-787, I do hereby:

- a. Declare that a State of Emergency exists in Arizona due to the *COVID-19* outbreak, effective March 11, 2020; and
- b. Direct that the State of Arizona Emergency Response and Recovery Plan be used, and the Division of Emergency Management to be engaged, as necessary or requested, to assist the Arizona Department of Health Services' coordination of the public health emergency response and authorize the use of state assets as necessary; and

- c. Authorize the Director of the Arizona Department of Health Services to coordinate all matters pertaining to the public health emergency response of the State in accordance with A.R.S. Title 36, Chapter 6, Article 9;

This Emergency Declaration will be eligible for termination upon the resolution of the outbreak as determined by the Arizona Department of Health Services.

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

ATTEST:



GOVERNOR

DONE at the Capitol in Phoenix on this 11th day of March in the Year Two Thousand Twenty and of the Independence of the United States of America the Year Two Hundred and Forty-Four.

ATTEST:



Secretary of State



TERMINATION OF EMERGENCY

COVID-19

WHEREAS, on March 11, 2020, a declaration of emergency was issued to address the COVID-19 public health emergency; and

WHEREAS, the Declaration of Emergency and Arizona Revised Statutes (A.R.S.) § 36-787 directs that the Director of the Arizona Department of Health Services was to coordinate all matters pertaining to the public health crisis and the State's response; and

WHEREAS, the Declaration of Emergency directed that the Arizona Department of Health Services was to determine when the emergency would be eligible for termination; and

WHEREAS, the Arizona Department of Health Services established that the key metric to determine current outbreak status was COVID-Like Illness in Arizona emergency department and inpatient wards and a 2% COVID-Like Illness level would indicate a return to baseline levels and the end of the current outbreak period; and

WHEREAS, COVID-Like Illness reached 1.9% as of March 14, 2022, falling below the baseline level established by the Arizona Department of Health Services and indicating the end of the current outbreak period; and

WHEREAS, COVID-19 cases have fallen 99% to 2,054 COVID-19 cases reported the week of March 20, 2022, compared to the outbreak peak of 151,312 cases reported the week of January 9, 2022; and

WHEREAS, hospitalizations associated with COVID-19 have fallen to 5% of inpatient beds and 7% ICU beds during the week of March 20, 2022, compared to a peak of 57% of inpatient beds and 63% of ICU beds in January 2021; and

WHEREAS, over 70% of Arizonans have received at least one dose of COVID-19 vaccine and 60% of all Arizonans are fully vaccinated against COVID-19; and

WHEREAS, COVID-19 tests, vaccines, and therapeutics are available throughout Arizona; and

WHEREAS, Arizona public health and health care systems have identified and implemented precautions and interventions to mitigate the continued spread of COVID-19; and

WHEREAS, due to the combined efforts of the State, its political subdivisions, its healthcare and public health workers, its first responders, its frontline and essential workers, its businesses,

and most importantly its citizens, the COVID-19 outbreak is no longer beyond Arizona's control;
and

WHEREAS, pursuant to A.R.S. § 26-303(F), the Governor is authorized to proclaim the termination of a state of emergency.

NOW, THEREFORE, I, Douglas A. Ducey, Governor of the State of Arizona, by the virtue of the authority vested in me by the Constitution and Laws of the State and after consultation with the Arizona Department of Health Services and the Department of Emergency and Military Affairs, do hereby terminate the COVID-19 emergency response operational period established by me on March 11, 2020.



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

GOVERNOR

DONE at the Capitol in Phoenix on this thirtieth day of March in the Year Two Thousand and Twenty Two and of the Independence of the United States of America the Two Hundred and Forty-Sixth.

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 6th day of June, 2023, by the Coconino County Board of Supervisors.

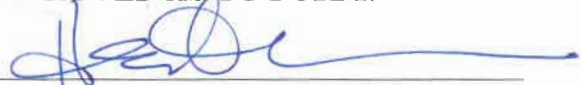
AYES: 5
NOS: 0
ABSENT: 0

COCONINO COUNTY BOARD OF SUPERVISORS





Patrice Horstman, Chair

APPROVED AS TO FORM:


Heather Mosher, Deputy County Attorney

ATTEST:


Lindsay Daley, Clerk of the Board

