

Aspen Historic Parks and Recreation District

NOTICE IS HEREBY GIVEN that a Special meeting of the Board of Directors of the Aspen Historic Parks and Recreation District, Pitkin County, Colorado, has been scheduled to for **Monday, January 23, 2023** beginning at **12:00 noon**. This meeting will be held via Zoom.

Join Zoom Meeting

<https://us02web.zoom.us/j/85360691907?pwd=dnBEZ2ttNG9Lc3E4MnVFdFdwk93UT09>

Meeting ID: 853 6069 1907

Passcode: 083400

Join by Telephone: 1 253 215 8782

AGENDA

1. Call to Order/Declaration of Quorum
2. Consideration of changes to the agenda.
3. Public Comment
4. Business-Action Items
 - a. Review and Approval of the September 12, 2022 Meeting Minutes
 - b. Review and Adoption of the 2023 Meeting Calendar
 - c. Review and Adoption of the 24-Hour Posting Notice Resolution
5. Financial-Action Items
 - a. Review of the preliminary December 2022 Financial Statements
 - b. Ratify and Approve the Accounts Payable Listing and Transfers to Aspen Historical Society
6. Business-Discussion Items
 - a. New Business
 - b. Aspen Historical Society Update
7. Adjournment

This meeting is open to the public.

Aspen Historic Parks and Recreation District

Aspen Historic Parks and Recreation District Board

Term Exp:

Fred Peirce, President

May 2025

Michael Masciocchi

May 2025

Meaghan de L'Arbre d'Estaing

May 2025

Stefan Reveal, Assistant Treasurer

May 2023

Thomas Todd, Board Member

May 2023

Other attendees

Kelly Murphy, President and CEO, Aspen Historical Society

Heather Macdonald, Development Director, Aspen Historical Society

I hereby certify that a copy of the foregoing Notice of Meeting/Agenda was, by me personally, posted on the District's website at <https://colo-communities.org/aspen-historic-metro> at least 24-hours prior to the meeting. Pursuant to House Bill 19-1087, codified in Section 24-6-402 C.R.S. as the designated posting location for notices of public meetings (regular, special and study sessions), adopted July 31, 2019.

**Aspen Historic Park and Recreation District
at 12:00 Noon**

2023 Draft Meeting Calendar

These meetings will be held via Zoom.

Month

January

June

September

Meeting

Regular Meeting

Regular Meeting

Budget Meeting

Date

January 9, 2023

May 8, 2023

September 11, 2023

Jan-23						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Feb-23						
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26	27	28				

Mar-23						
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Apr-23						
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30						

May-23						
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28	29	30	31			

Jun-23						
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Jul-23						
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30	31					

Aug-23						
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27	28	29	30	31		

Sep-23						
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Oct-23						
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29	30	31				

Nov-23						
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Dec-23						
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31						

ASPEN HISTORIC PARKS AND RECREATION DISTRICT

RESOLUTION DESIGNATING LOCATION TO POST NOTICES

WHEREAS, pursuant to Section 24-6-402(2)(c), C.R.S., notice and, where possible, the agenda of the Aspen Historic Parks and Recreation District (“District) Board of Directors (“Board”) meetings at which adoption of any formal action is to occur or at which a majority of quorum of the body is in attendance, or is expected to be in attendance, shall be posted with the boundaries of the District at least 24 hours prior to each meeting at a location designated at the first regular meeting of each year; and

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ASPEN HISTORIC PARKS AND RECREATION DISTRICT AS FOLLOWS:

1. Designated Posting Location. As of the effective date of this Resolution, and pursuant to Section 24-6-401, C.R.S., the District’s designated posting location for notices of public meetings (regular, special, and study sessions) shall be on the District’s webpage, accessible online at the following address:

<https://colo-communities.org/aspn-historic-metro>

2. Designated Exigent/Emergency Circumstances Posting Location. In the event of exigent or emergency circumstances such as a power outage or an interruption in internet service that prevents the public from accessing the online designated posting location or prevents the District from posting a notice at the online designated posting location, the District will post notice of public meetings at least twenty-four hours prior to the meeting at the following physical location within the District:

City of Aspen Post Office
135 Puppy Smith Street
Aspen, CO 81611

The foregoing Resolution was approved and adopted this 23rd day of January, 2023.

ASPEN HISTORIC PARKS AND RECREATION DISTRICT

By: _____
Fred Peirce, President

Attest:

Secretary

ASPEN HISTORIC PARK AND RECREATION DISTRICT				
STATEMENT OF NET POSITION				
ALL FUND TYPES AND ACCOUNT GROUPS				
<u>ASSETS</u>	General Fund	Fixed Assets and LT Debt	Total 12/31/2022	Total December 31, 2021
US BANK CHECKING	27,573	-	27,573	31,498
COLOTRUST SAVINGS	28,266	-	28,266	27,780
DUE FROM PITKIN COUNTY TREAS.	2,435	-	2,435	2,147
PROPERTY TAXES RECEIVABLE	1,039,481	-	1,039,481	1,044,340
PREPAID EXPENSES	4,473	-	4,473	4,437
PROPERTY AND EQUIPMENT	-	-	-	-
TOTAL ASSETS	1,102,227	-	1,102,227	1,110,202
<u>LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</u>				
LIABILITIES & DEFERRED INFLOWS				
ACCOUNTS PAYABLE	954	-	954	1,195
DEFERRED PROP TAX REV	1,039,481	-	1,039,481	1,044,340
DUE TO AHS	2,000	-	2,000	14,000
TOTAL LIAB & DEF INFLOWS	1,042,435	-	1,042,435	1,059,536
NET POSITION				
RESERVED FOR TABOR	32,525	-	32,525	29,997
ASSIGNED FOR BUDGET DEFICIT	5,004	-	5,004	-
NONSPENDABLE- PREPAIDS	4,473	-	4,473	4,437
FUND BALANCE- UNASSIGNED	17,791	-	17,791	16,233
TOTAL NET POSITION	59,792	-	59,792	50,666
TOTAL LIAB, DEF INF, & NET POSITION	1,102,227	-	1,102,227	1,110,202
	=	=	=	=

No assurance is provided on these financial statements;
substantially all disclosures required by GAAP omitted

**ASPEN HISTORIC PARK AND RECREATIONIFIED ACCRUAL BASIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

MODIFIED ACCRUAL BASIS

Printed: 01/17/23

GENERAL FUND	2021 Audited Actual	2022 Adopted Budget	Variance Favorable (Unfavor)	2022 Forecast	Year to Date Actual Thru 12/31/2022	Year to Date Budget Thru 12/31/2022	Variance Favorable (Unfavor)	2023 Adopted Budget	Budget Comments
REVENUES									
Assessed Value	3,206,962,050	3,481,134,730		3,481,134,730				3,464,936,300	Final Cert of Values 11-23-22
% Change in Assessed Valuation	-0.06%	8.55%						-0.47%	
Personal Property Assessed Valuation		4,837,140		4,837,140				4,776,014	Final Cert of Values 11-23-22
Operating Mill Levy Rate	0.300	0.300		0.300				0.300	Max allowed by election question
Less Temporary Mill Levy Reduction	0.000	0.000		0.000				0.000	
Net Mill Levy	0.300	0.300		0.300				0.300	
PROPERTY TAXES	961,006	1,044,340	(2,519)	1,041,821	1,042,505	1,044,340	(1,835)	1,039,481	Based on AV and Levy above
PERSONAL PROPERTY STATE REIMB		1,451		1,451	1,454	1,451	3	1,433	Based on AV and Levy above
SPECIFIC OWNERSHIP TAXES	35,091	31,330	5,134	36,464	37,261	31,330	5,931	36,382	Estimated 3.5% of taxes
INTEREST INCOME	1,993	500	1,000	1,500	2,931	500	2,431	2,500	Interest & Delinquent Taxes
MISCELLANEOUS INCOME	1,801	0	-	0	-	-	-	10,000	Equal to Contingency Below
TOTAL REVENUE	999,891	1,077,622	3,615	1,081,236	1,084,152	1,077,622	6,530	1,089,796	
OPERATING EXPENDITURES									
ACCOUNTING	5,800	9,500	-	9,500	8,371	9,500	1,129	10,450	Based on 2022 Forecast w/10% incr
AUDIT	4,250	4,350	100	4,250	4,250	4,350	100	4,250	Same as 2022 Per Neil
BOARD MEETING EXPENSES	-	400	-	400	-	400	400	400	Based on 4 meetings
DUES AND SUBSCRIPTIONS	923	1,000	29	971	971	1,000	29	1,000	SDA Dues
ELECTION	-	5,000	3,167	1,833	1,867	5,000	3,133	5,000	Election in May 2023
INSURANCE	3,455	3,850	384	3,466	3,466	3,850	384	4,025	Based on 22 Forecast w/15% Incr
LEGAL	-	500	-	500	-	500	500	500	Little to no anticipated need
OFFICE SUPPLIES	708	1,200	-	1,200	853	1,200	347	1,200	QB, Bill.com, website & other
PUBLICATION AND OTHER FEES	23	0	-	0	-	-	-	-	Included above
TREASURERS FEES	48,154	52,217	126	52,091	52,249	52,217	(32)	51,974	5% of Property Taxes
OPERATIONS CONTINGENCY	-	10,000	10,000	0	-	10,000	10,000	10,000	In case of rev or exp unknowns
PAYMENT TO AHS PER AGREEMENT	928,000	988,000	(13,000)	1,001,000	1,003,000	988,000	(15,000)	1,006,000	Remaining amounts available
TOTAL OPERATING EXPENDITURES	991,313	1,076,017	806	1,075,211	1,075,026	1,076,017	991	1,094,799	
CHANGE IN FUND BALANCE	8,578	1,605	4,420	6,025	9,126	1,605	7,521	(5,004)	
BEGINNING FUND BALANCE	42,088	44,520	6,146	50,666	50,666	44,520	6,146	56,691	
ENDING FUND BALANCE	50,666	46,125	10,566	56,691	59,792	46,125	13,667	51,688	
	=	=	=	=	=	=	=	=	
COMPONENTS OF FUND BALANCE:									
NONSPENDABLE- PREPAIDS	4,437	5,335	(454)	4,881	4,473	5,335	(862)	5,528	Estimated 2024 Ins & SDA Dues
RESTRICTED FOR TABOR	29,997	32,329	108	32,437	32,525	32,329	196	32,694	3% TABOR Emergency Reserve
ASSIGNED FOR BUDGET DEFICIT	-	0	5,004	5,004	5,004	-	5,004	-	Assume Breakeven 2024 Budget
UNASSIGNED	16,233	8,461	5,909	14,370	17,791	8,461	9,329	13,466	5 Months of Ops costs are \$10K
TOTAL FUND BALANCE	50,666	46,125	10,566	56,691	59,792	46,125	13,667	51,688	

No assurance is provided on these financial statements;
substantially all disclosures required by GAAP omitted

Aspen Historic Park and Recreation District
 Accounts Payable
 01/17/23

DATE	PAYEES	AMOUNT	DESCRIPTION	APPROVED BY
ACCOUNTS PAYABLE TO BE APPROVED				
	Marchetti & Weaver, LLC	954.00	December Accounting & Elections	Approve at Meeting
ACCOUNTS PAYABLE TO BE RATIFIED				
	Marchetti & Weaver, LLC	2,622.64	August-November Accounting & Admin	Kelly Murphy
	Colorado Special Dist Prop & Liab Pool	3,492.00	2023 Insurance	Kelly Murphy
	Special District Association	981.07	2023 Dues	Kelly Murphy
TRANSFERS to BE RATIFIED				
	Transfers to Aspen Historical Society	15,000.00	Additional Transfers of Excess Funds	Kelly Murphy
TOTAL TO BE RATIFIED AND APPROVED		<u><u>23,049.71</u></u>		