

**ANNUAL INFORMATION REPORT**  
**FOR THE YEAR 2022**  
**SKYDANCE METROPOLITAN DISTRICT NO. 2**  
**(f/k/a) BOWIP METROPOLITAN DISTRICT NO. 2**

Pursuant to Section 32-1-207(3)(c), C.R.S., and Section VIII of the Service Plan approved by the City Council of the City of Aurora on November 18, 2019, as amended by that certain First Amendment to Service Plan approved by the City of Aurora, Colorado on February 14, 2022:

**1. Boundary changes made or proposed to the District's boundary as of December 31 of the prior year.**

There was a boundary change made during 2022. A current boundary map is attached hereto as **Exhibit A**.

**2. Intergovernmental Agreements with other governmental entities, either entered into or proposed as of December 31 of the prior year.**

The District did not enter into, propose, or terminate any Intergovernmental Agreements during 2022.

**3. Copies of the District's rules and regulations, if any, as of December 31, of the prior year.**

The District has not adopted any rules and regulations as of December 31, 2022. In the event the District adopts rules and regulations in the future, such documents may be accessed at the offices of Special District Management Services, Inc., 141 Union Blvd., #150, Lakewood, CO 80228, or on the District's website: <https://skydancemetrodistricts.specialdistrict.net/>.

**4. A summary of any litigation which involves the District Public Improvements as of December 31 of the prior year.**

To our knowledge, there is no litigation involving the District's public improvements.

**5. Status of the District's construction of the Public Improvements as of December 31 for the prior year.**

No capital improvements were constructed in 2022.

**6. A list of all facilities and improvements constructed by the District that have been dedicated to and accepted by the City as of December 31 of the prior year.**

There have been no facilities or improvements dedicated to and accepted by the City as of December 31, 2022.

**7. The assessed valuation of the District for the current year.**

The District's final assessed valuation for 2022 was \$10,240.00 and is attached hereto as **Exhibit B**.

**8. Current year budget including a description of the Public Improvements to be constructed in such year.**

The District's adopted 2023 Budget is attached hereto as **Exhibit C**. No construction is anticipated for 2023.

**9. Audit for the District's financial statements, for the year ending December 31 of the previous year, prepared in accordance with generally accepted accounting principles or audit exemption, if applicable.**

The District is currently exempt from audit, pursuant to Section 29-1-604, C.R.S. A copy of the 2022 Application for Exemption from Audit is attached hereto as **Exhibit D**.

**10. Notice of any uncured events of default by the District, which continue beyond a ninety (90) day period, under any Debt instrument.**

To our knowledge, there are no uncured events of default by the District which continue beyond a ninety (90) day period.

**11. Any inability of the District to pay its obligations as they come due, in accordance with the terms of such obligations, which continue beyond a ninety (90) day period.**

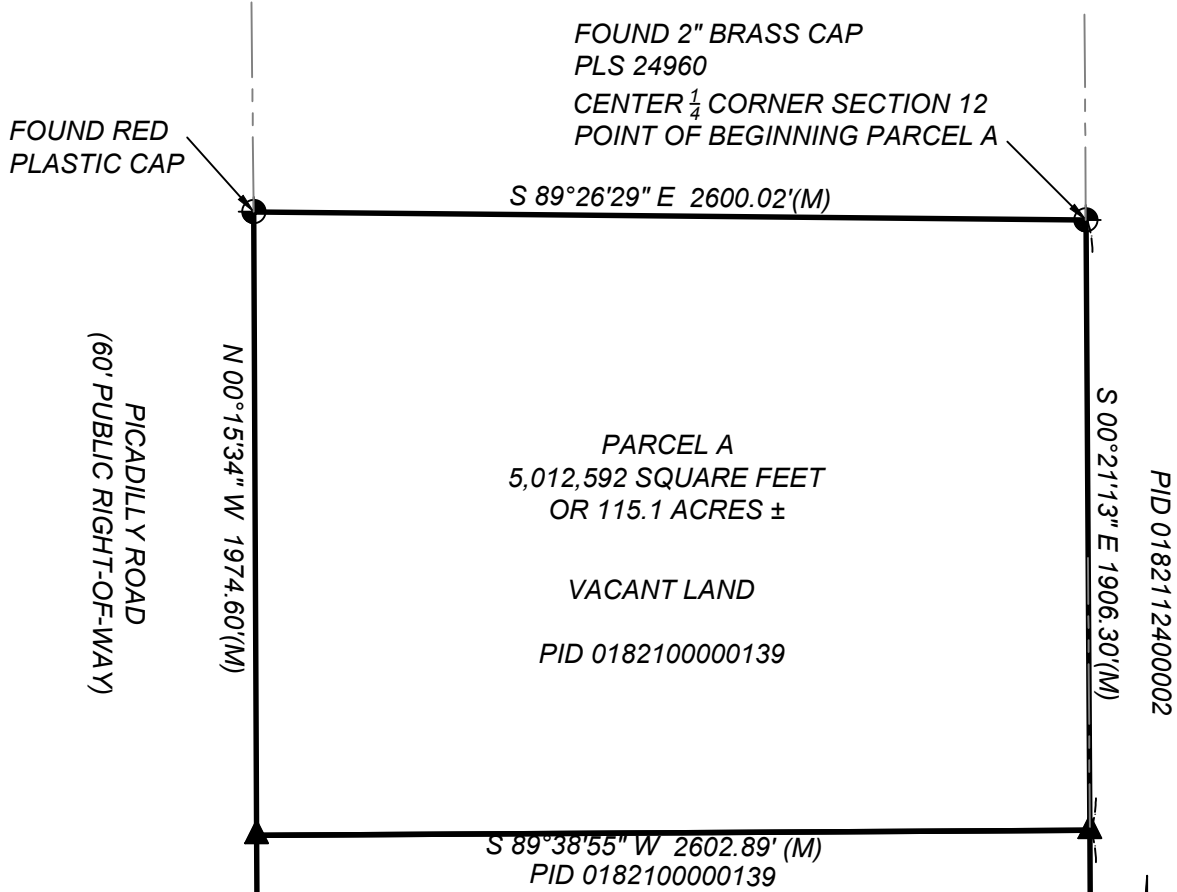
To our knowledge, the District has been able to pay its obligations as they come due.

**EXHIBIT A**  
**Boundary Map**

# BOUNDARY EXHIBIT

BEING PART OF SECTION 12,  
T 3 S, R 66 W, 6TH PRINCIPAL MERIDIAN,  
ADAMS COUNTY, COLORADO

PID 0182112200001



**LEGEND:**

- (M) - MEASURED BEARING/DISTANCE
- (R) - RECORD BEARING/DISTANCE
- - FOUND MONUMENT AS NOTED
- ▲ - SET #5 REBAR WITH YELLOW PLASTIC CAP (JUNE 2020)

**LEGAL DESCRIPTION:**

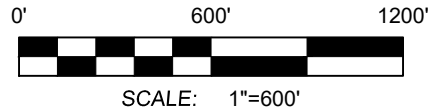
RECEPTION #: 2020000056914

A TRACT OF LAND LOCATED WITHIN THE SOUTHWEST QUARTER OF SECTION 12, TOWNSHIP 3 SOUTH, RANGE 66 WEST OF THE 6TH P.M., ADAMS COUNTY, COLORADO, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE CENTER QUARTER CORNER OF SAID SECTION 12;  
THENCE S 00°21'13" E, ALONG THE CENTER SECTION LINE OF SAID SECTION 12, A DISTANCE OF 1906.30 FEET TO A POINT;  
THENCE S 89°38'55" W A DISTANCE OF 2602.89 FEET TO A POINT ON THE EAST RIGHT OF WAY LINE OF 60 FEET WIDE PICCADILLY ROAD;  
THENCE N 00°15'34" W, ALONG SAID RIGHT OF WAY LINE, A DISTANCE OF 1947.60 FEET TO A POINT ON THE NORTH LINE OF THE SOUTHWEST QUARTER OF SAID SECTION 12;  
THENCE S 89°26'29" E. ALONG SAID NORTH LINE, A DISTANCE OF 2600.02 FEET TO THE POINT OF BEGINNING.

**SURVEYOR'S CERTIFICATE**

I, Jason D. Levanen, a duly registered Land Surveyor in the State of Wyoming, do hereby certify that this plat truly and correctly represents the results of a survey made by me or under my direct supervision.



1. THE PURPOSE OF THIS SURVEY IS TO SHOW THE BOUNDARY OF PARCEL A AS RECORDED IN RECEPTION NO. 2020000056914.
2. FIELD WORK WAS PERFORMED JUNE 20, 2020.
3. ARROW SURVEY GROUP DID NOT PERFORM A TITLE SEARCH IN PREPARATION OF THIS EXHIBIT.

BASIS OF BEARINGS IS COLORADO STATE PLANE NORTH ZONE  
DISTANCES ARE GROUND NAD 83, NAVD 88 PAF: 1.000238

Prepared for: <b>WESTSIDE INVESTMENTS</b>	
Prepared by: <b>Arrow</b>	Drawn by: BM
<b>Survey Group, Inc.</b> Sheridan, WY 82801 (307) 751-7543	
DP:	Date: 06/23/2022
Rev:	Sheet 1 of 1

**EXHIBIT B**  
**2023 Assessed Valuation**

# CERTIFICATION OF VALUATION BY ADAMS COUNTY ASSESSOR

Name of Jurisdiction: **532 - SKY DANCE METRO DISTRICT 2, FKA: BOWIP MI**

IN ADAMS COUNTY ON 12/1/2022

New Entity: No

## USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2022 IN ADAMS COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$920
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$10,240
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$10,240
5. NEW CONSTRUCTION: **	\$0
6. INCREASED PRODUCTION OF PRODUCING MINES: #	\$0
7. ANNEXATIONS/INCLUSIONS:	\$4,340
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	\$0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND ( 29-1-301(1)(b) C.R.S.): ##	\$0
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1))(a) C.R.S.):	\$0.00
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114(1)(a)(I)(B) C.R.S.):	\$0.00

\* This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec.20(8)(b), Colo.

\*\* New construction is defined as: Taxable real property structures and the personal property connected with the structure.

# Jurisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.

## Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

## USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b), C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2022 IN ADAMS COUNTY, COLORADO ON AUGUST 25, 2022

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$19,754
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	\$0
3. ANNEXATIONS/INCLUSIONS:	\$16,442
4. INCREASED MINING PRODUCTION: %	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$0
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	\$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	\$0
(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)	
DELETIONS FROM TAXABLE REAL PROPERTY:	
8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$0
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$0

@ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

! Construction is defined as newly constructed taxable real property structures.

% Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS : 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY:----->	\$0
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NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEMBER 15, 2022

IN ACCORDANCE WITH 39-5-128(1.5) C.R.S. THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **	
** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119 f(3). C.R.S.	

**EXHIBIT C**  
**2023 Budget**

**RESOLUTION NO. 2022-12-02**

**RESOLUTION TO ADOPT BUDGET AND APPROPRIATE SUMS OF MONEY**

**RESOLUTION OF THE BOARD OF DIRECTORS OF SKY DANCE METROPOLITAN DISTRICT NO. 2, ADAMS COUNTY, COLORADO, PURSUANT TO SECTION 29-1-108, C.R.S., SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND, ADOPTING A BUDGET AND APPROPRIATING SUMS OF MONEY FOR THE BUDGET YEAR 2023**

- A. The Board of Directors of Sky Dance Metropolitan District No. 2 (the “**District**”) has appointed McGeady Becher P.C. to prepare and submit a proposed budget to said governing body at the proper time.
- B. McGeady Becher P.C. has submitted a proposed budget to this governing body for its consideration.
- C. Upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 13, 2022, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget.
- D. The budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, reserve transfers and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution (“**TABOR**”) and other laws or obligations which are applicable to or binding upon the District.
- E. Whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.
- F. The Board of Directors has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget.
- G. It is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the District.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF SKY DANCE METROPOLITAN DISTRICT NO. 1, ADAMS COUNTY, COLORADO:**

1. The budget, as submitted, amended, and summarized by fund, is hereby approved and adopted as the budget of the District for the year stated above.
2. The budget is hereby approved and adopted, shall be certified by the Secretary of the District to all appropriate agencies and is made a part of the public records of the District.



3. The sums set forth as the total expenditures of each fund in the budget attached hereto as **Exhibit A** and incorporated herein by reference are hereby appropriated from the revenues of each fund, within each fund, for the purposes stated.

RESOLUTION APPROVED AND ADOPTED on December 13, 2022.

**SKY DANCE METROPOLITAN DISTRICT  
NO. 2**

By: *Otis Moore DDD*  
President

Attest:

By: *Ann Finn*  
Secretary

**EXHIBIT A**  
Budget

**SKY DANCE METROPOLITAN DISTRICT NO. 2**  
**2023**  
**BUDGET MESSAGE**

Attached please find a copy of the adopted 2023 budget for Sky Dance Metropolitan District No. 2.

The Sky Dance Metropolitan District No. 2 has adopted two separate funds, a General Fund to provide for general operating and maintenance expenditures; and a Debt Service Fund to provide for transfers to Sky Dance Metropolitan District No. 1 for payments on the proposed general obligation bonds.

The district's accountants have utilized the modified accrual basis of accounting and the budget has been adopted after proper postings, publications and public hearing.

The primary sources of revenue for the district in 2023 will be developer advances and property taxes. The district intends to impose a 63.539 mill levy on the property within the district in 2023, of which 10.000 mills will be dedicated to the General Fund and the balance of 53.539 mills will be allocated to the Debt Service Fund. 1.049 mills of the 53.539 mills are restricted for regional improvements per an intergovernmental agreement with the City of Aurora.

**Sky Dance Metropolitan District #2**  
**Adopted Budget**  
**General Fund**  
**For the Year ended December 31, 2023**

	Actual 2021	Adopted Budget 2022	Actual 6/30/2022	Estimated 2022	Adopted Budget 2023
Beginning fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property taxes	-	-	-	-	103
Specific ownership taxes	-	-	-	-	5
Developer Advance	-	25,000	-	-	24,894
Interest income	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>25,002</u>
Total funds available	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>25,002</u>
Expenditures:					
Accounting	-	2,000	-	-	2,000
Legal	-	15,000	-	-	15,000
Election expense	-	1,500	-	-	1,500
Miscellaneous expense	-	500	-	-	500
Treasurer fees	-	-	-	-	2
Contingency	-	4,500	-	-	4,500
Emergency reserve (3%)	-	1,500	-	-	1,500
	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>25,002</u>
Total expenditures	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>25,002</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Assessed valuation		<u>\$ 920</u>			<u>\$ 10,240</u>
Mill Levy		<u>-</u>			<u>10.000</u>

**Sky Dance Metropolitan District #2**  
**Adopted Budget**  
**Debt Service Fund**  
**For the Year ended December 31, 2023**

	Actual 2021	Adopted Budget 2022	Actual 6/30/2022	Estimated 2022	Adopted Budget 2022
Beginning fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property taxes	-	-	-	-	537
Property taxes - Regional mill levy	-	-	-	-	11
Specific ownership taxes	-	-	-	-	32
Specific ownership -Regional mill lev	-	-	-	-	1
Interest income	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>581</u>
Total revenues	-	-	-	-	581
Total funds available	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>581</u>
Expenditures:					
Transfer to District #1 - Debt Fund	-	-	-	-	561
Regional mill levy - net	-	-	-	-	12
Treasurer's fees	-	-	-	-	8
Treasurer's fees - Regional mill levy	-	-	-	-	-
Trustee / paying agent fees	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	-	-	-	-	581
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Assessed valuation		<u>\$ 920</u>			<u>\$ 10,240</u>
Aurora Regional levy		<u>-</u>			<u>1.049</u>
Mill Levy		<u>-</u>			<u>52.490</u>
Total Mill Levy		<u>-</u>			<u>63.539</u>

I, Ann Finn, hereby certify that I am the duly appointed Secretary of the Sky Dance Metropolitan District No. 2, and that the foregoing is a true and correct copy of the budget for the budget year 2023, duly adopted at a meeting of the Board of Directors of the Sky Dance Metropolitan District No. 2 held on December 13, 2022.

By: Ann Finn

Secretary

**EXHIBIT D**  
**2022 Audit Exemption Application**

## PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

Yes

No

**9-1** Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?



Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

If no, **MUST** explain:

## PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes

No

**10-1** Is this application for a newly formed governmental entity?



If yes: Date of formation:

**10-2** Has the entity changed its name in the past or current year?



If yes: Please list the **NEW** name & **PRIOR** name:

Sky Dance Metropolitan District No. 2 fka BOWIP Metropolitan District No. 2

**10-3** Is the entity a metropolitan district?



Please indicate what services the entity provides:

Water, sewer, streets, park & recreation, mosquito, safety, fire and TV relay

**10-4** Does the entity have an agreement with another government to provide services?



If yes: List the name of the other governmental entity and the services provided:

**10-5** Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during

If yes: Date Filed:




**10-6** Does the entity have a certified Mill Levy?



If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills	-
General/Other mills	-
<b>Total mills</b>	-

	-
	-
	-

Please use this space to provide any explanations or comments:



## PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box		YES	NO
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

### Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure




#### Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

**The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:**

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
  - a. Include a copy of an adopted resolution that documents formal approval by the Board, **or**
  - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

Print the names of ALL members of current governing body below. Print Board Member's Name		A <u>MAJORITY</u> of the members of the governing body must complete and sign in the column below.
Board Member 1	Andrew Klein	I Andrew Klein , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u></u> Date: <u>Mar 15, 2023</u> My term Expires: <u>May 2025</u>
Board Member 2	Otis C. Moore, III	I Otis C. Moore, III , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u></u> Date: <u>Mar 15, 2023</u> My term Expires: <u>May 2025</u>
Board Member 3	Megan Waldschmidt	I Megan Waldschmidt , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u>May 2023</u>
Board Member 4	Paige Langley	I Paige Langley , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u></u> Date: <u>Mar 15, 2023</u> My term Expires: <u>May 2023</u>
Board Member 5	Blake Amen	I Blake Amen, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u></u> Date: <u>Mar 16, 2023</u> My term Expires: <u>May 2023</u>
Board Member 6		I _____ , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 7		I _____ , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____