

ANNUAL REPORT
OF
BROOKFIELD DIXON LLC

Dated as of
June 1, 2017

Providing Continuing Disclosure
Relating to the

\$7,670,000
City of Dixon
Community Facilities District No. 2013-1
(Parklane)
Special Tax Bonds, Series 2015

To be filed with the Electronic Municipal Market Access (“EMMA”) filing service
maintained by the Municipal Securities Rulemaking Board

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\$7,670,000
City of Dixon
Community Facilities District No. 2013-1
(Parklane)
Special Tax Bonds, Series 2015

INTRODUCTORY STATEMENT

This Annual Report, dated as of June 1, 2017 (the “Annual Report”), is hereby submitted pursuant to Section 3 of the Continuing Disclosure Agreement - Developer, dated as of September 1, 2015 (the “Disclosure Agreement”), executed by Brookfield Dixon LLC, a Delaware limited liability company (the “Developer”), in connection with the issuance of the above-captioned bonds (the “Bonds”) by the City of Dixon Community Facilities District No. 2013-1 (Parklane) (the “District”).

Capitalized terms used in this Annual Report but not otherwise defined have the meanings given to them in the Disclosure Agreement.

On April 26, 2016, the Developer filed that certain Notice of Partial Termination of Continuing Disclosure Obligation, dated April 21, 2016, with the EMMA filing service maintained by the Municipal Securities Rulemaking Board, notifying investors of the termination of the Developer’s disclosure obligations relating to the Newbury Lots (as defined herein) sold to Civic Dixon (as defined herein). Consequently, this Annual Report does not provide information regarding the status of the development of the Newbury Lots and provides information only with respect to the remaining property in the Development (herein, the “Developer/Builder Lots”).

CUSIP NUMBERS

The CUSIP ⁽¹⁾ numbers for the outstanding Bonds are listed below:

<u>Maturity Date</u> <u>(September 1)</u>	<u>CUSIP No.</u>	<u>Maturity Date</u> <u>(September 1)</u>	<u>CUSIP No.</u>	<u>Maturity Date</u> <u>(September 1)</u>	<u>CUSIP No.</u>
2017	255650 AA1	2024	255650 AH6	2031	255650 AS2
2018	255650 AB9	2025	255650 AJ1	2032	255650 AT0
2019	255650 AC7	2026	255650 AK9	2033	255650 AU7
2020	255650 AD5	2027	255650 AL7	2034	255650 AV5
2021	255650 AE3	2028	255650 AM5	2035	255650 AQ6
2022	255650 AF0	2029	255650 AN3	2045	255650 AR4
2023	255650 AG8	2030	255650 AP8		

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FORWARD LOOKING STATEMENTS

Certain statements included or incorporated by reference in this Annual Report constitute “forward-looking statements” within the meaning of the United States Private Securities Litigation Reform Act of 1995, Section 21E of the United States Securities Exchange Act of 1934, as amended, and Section 27A of the United States Securities Act of 1933, as amended. Such statements are generally identifiable by the terminology used such as “plan,” “intend,” “expect,” “propose,” “estimate,” “project,” “budget,” “anticipate,” or other similar words. The achievement of certain results or other expectations contained in such forward-looking statements involves known and unknown risks, uncertainties, and other factors that may cause the actual results, performance, or achievements described to be materially different from any future results, performance, or achievements expressed or implied by such forward-looking statements. Updates or revisions to these forward-looking statements may be provided pursuant to the Disclosure Agreement if the expectations, events, conditions, or circumstances on which such statements are based change in a material way. The forward-looking statements in this Annual Report are subject to risks and uncertainties that could cause actual results to differ materially from those expressed in or implied by such forward-looking statements. **READERS ARE CAUTIONED NOT TO PLACE UNDUE RELIANCE ON SUCH FORWARD-LOOKING STATEMENTS, WHICH SPEAK ONLY AS OF THE DATE INDICATED.**

REQUIRED DISCLOSURE

1. Status of Development Financing

A description of the sources of funds to finance development of property owned by the Developer or any Affiliate of the Developer within the District, and whether any material defaults exist under any loan arrangement related to such financing.

The Developer and its affiliate Brookfield Cottages LLC, a Delaware limited liability company (the “Homebuilder”), have financed all of the development and home construction costs to date by means of equity contributions from affiliated entities, bond proceeds, and lot/home sales revenues. The Developer currently expects all remaining development costs will be funded from Bond proceeds, lot/home sales revenues, or additional equity contributions.

The Developer estimates that land development costs (on-site and off-site, but excluding the senior center site) for the Developer/Builder Lots (including the work completed for the Newbury Lots by the Developer) total in excess of \$38,527,000 (including costs of grading, wet and dry utilities, roadway construction, sidewalks, electrical and lighting, walls and landscape improvements, as well as related soft costs for backbone improvements and Units 1-5).¹ As of June 1, 2017, the Developer had expended over \$23,942,000 in land development for all of the Units and \$9,271,000 on additional fees and off-site improvements (for a total of approximately \$33,212,000). As of June 1, 2017, the Developer estimates that approximately \$5,315,000 is required to complete the remaining facilities for the Developer/Builder Lots.

¹ In previous disclosures, the estimated cost figure included only the on-site improvement costs and did not include the approximately \$9,271,000 in additional fees and off-site improvement costs expended by the Developer.

As set forth in the Official Statement, neither the Developer nor the Homebuilder secured any bank loans for the development of the Development.

Notwithstanding the belief of each of the Developer and the Homebuilder that it will have sufficient funds to complete its respective planned development in the Development, no assurance can be given that sources of financing available to the Developer and the Homebuilder will be sufficient to complete the property development as currently anticipated. While both the Developer and the Homebuilder have had available such internal equity financing available in the past, there can be no assurance whatsoever of willingness or ability of their related entities to do so in the future. None of the Developer, the Homebuilder, or any of their affiliates has any legal obligation of any kind to make any such funds available or to obtain loans. Other than pointing out the willingness of entities related to the Developer and the Homebuilder to provide internal financing in the past, neither of the Developer or the Homebuilder has represented in any way that they will be able to continue to obtain such equity financing in the future. If and to the extent that internal equity financing, loan proceeds, home sale proceeds or Bond proceeds are inadequate to pay the costs to complete the Development and other financing by the Developer or the Homebuilder is not obtained, there could be a shortfall in the funds required to complete the proposed development of the property in the District and portions of the Development may not be developed.

On October 30, 2015, Civic Dixon, LLC, a California limited liability company (“Civic Dixon”) acquired the following properties pursuant to a purchase and sale agreement between the Developer and Civic Dixon (herein, the “Newbury Lots”): (i) 19 finished lots in Unit 1 and (ii) 77 unfinished lots in Unit 2. Prior to the sale to Civic Dixon, the Developer had completed all lot improvements (including pad grading and utility stubs) and public right-of-way improvements (including wet and dry utilities and roadway and surface improvements) for the 19 finished lots in Unit 1. As of June 1, 2017, all remaining “backbone” infrastructure on Yale Drive, East Parkway Boulevard, and Harvard Drive have been completed by the Developer.

2. Summary of Development Activity

A summary of development activity conducted by the Developer or any Affiliate within the District, including the number of parcels for which building permits have been issued, and as to property owned by the Developer or any Affiliate of the Developer, the number of parcels for which sales have closed.

Status of Development. As of June 1, 2017, the Developer had expended over \$33,212,000 on land development costs for the entire Development (infrastructure, Units 1-5, and offsite improvements, but excluding the senior center site), including all permits and fees (plan check, inspection, impact fees, building permits, etc.), consultants and land improvement costs. In connection with the build-out of Unit 1, the Homebuilder expended an additional \$15,563,000 on home construction.

As of June 1, 2017, on the Developer/Builder Lots, the City had issued 101 building permits for home construction in Unit 1, including 3 permits for model homes, and the Homebuilder has completed construction on all 101 homes, of which all 101 homes have been sold (and closed escrow) to individual homeowners.

As of June 1, 2017:

(i) the Homebuilder has sold (and closed escrow) on all 101 lots in Unit 1 to individual home buyers and no longer holds any ownership in Unit 1,

(ii) the Developer sold the 96 Newbury Lots (consisting of 19 lots in Unit 1 and 77 lots in Unit 2) to Civic Dixon,

(iii) the Developer is currently offering the 83 lots in Greenwich (Unit 3) for sale to non-affiliated merchant builders, and the Developer expects to receive bids from one or more such merchant builders at or around June 26, 2017,

(iv) the Developer expects to sell the remaining lots in Unit 2 and the lots in Units 4 and 5 to another affiliate, or unaffiliated homebuilders, to construct, market and sell homes on such Units, and

(v) the Developer acquired the remaining property planned for 72 lots in January 2016 from the Bertolero Family Trust pursuant to the Option Agreement (defined below).

The Developer currently anticipates that the Developer/Builder Lots will be developed as set forth in the table below:

	Cottages	Newbury ⁽¹⁾	Greenwich	Inverness	Pinehurst
Unit Number	1	1 and 2	3	2 and 5	4 and 5
Number of Expected Homes	101	19 (Unit 1) 77 (Unit 2)	83	12 (Unit 2) 41 (Unit 5)	49 (Unit 4) 19 (Unit 5)
Number of Floor Plans	3		3	3	3
Square Footage Range	1,742 – 2,164		1,943 – 2,380	3,332 – 3,573	2,900 – 3,258
Building Permits	101		0	0	0
Model Homes	0		0	0	0
Completed Homes (Sold and Closed)	101		0	0	0
Completed Homes (Unclosed)	0		0	0	0
Homes Under Construction	0		0	0	0
Finished Lots	0		83	0	0
Blue Topped Lots	0		0	53	68
Final Map Status	Recorded		Recorded	Recorded	Recorded

(1) Information regarding the Newbury Lots is the subject of a separate continuing disclosure agreement executed by Civic Dixon; the Developer has no obligation to report on the status of the Newbury Lots.

Source: Developer.

All of 101 lots in Unit 1 of the Developer/Builder Lots are completed and sold (and closed escrow) to individual homeowners. For the 12 lots in Unit 2 that are part of the Developer/Builder Lots, grading, utilities, and road construction are complete. Plans for Unit 3 have been approved. Plans for grading and in-tract infrastructure improvements for the 49 lots in Unit 4 and the 60 lots in Unit 5 have been approved as well.

As of June 1, 2017, the Developer estimates the total cost of the in-tract infrastructure improvements required for the Developer/Builder Lots to be approximately \$7,011,000, of which over \$2,707,000 has been expended by the Developer as of June 1 2017.

The product types, number of units within each product type, number of floor plans, and the square footages shown in the table above reflect the Developer's plans as of June 1, 2017. The Developer may, and likely will, make changes to these plans as it develops the property over time and responds to market conditions. No assurance can be given: (i) that home construction will be carried out according to the plans outlined above; (ii) that the Developer's construction and sale plans will not change after the date of this Annual Report, or (iii) lots under contract for sale will actually close.

The Option Agreement. On September 3, 2003, Brookfield Bay Area Holdings LLC entered into an Option Agreement (the "Option Agreement") with Leroy L. Bertolero and Linda L. Bertolero, trustees of the Leroy and Linda Bertolero Family Trust (the "Bertolero Family Trust") for the acquisition in phases of the property in the Development. The Option Agreement has been amended six times since initial execution. By the fourth amendment, Brookfield Bay Area Holdings LLC assigned the Option Agreement to the Developer. As of January 2016, all of the property subject to the Option Agreement had been acquired by the Developer.

Water in the City. The source of drinking water for the City of Dixon is groundwater, through five wells operated throughout the City. The quality of the water is governed by federal and state regulations, which requires the natural occurring contaminants in the water to be at or below certain levels. One of the contaminants regulated by the federal and state is Hexavalent Chromium (Cr6), which can't exceed 50 parts per billion (ppb). In 2014, the standard was reduced to 10 ppb. Testing of the City's water supply showed the Cr6 amounts to exceed the new guidelines, and in 2015 the State of California issued a compliance order giving the City time to build a treatment system for the reduction of Cr6 to below the levels in the guideline. The City is taking steps to bring its water quality back into compliance with the federal and state guidelines, but it is unknown how long that will take or what impact, if any, a delay in compliance might have on the issuance of building permits or certificates of occupancy. To date, the City has not indicated in any way that the compliance order or its efforts to comply will result in an inability to issue building permits or certificates of occupancy for new development or otherwise adversely impact the development of the Development.

3. Property Sales

Any sale by the Developer or any Affiliate of the Developer of property in the District to another Person, other than to buyers of completed homes, including a description of the property sold (acreage, number of lots, etc.) and the identity of the Person that so purchased the property.

On October 30, 2015, the Developer sold the Newbury Lots (consisting of 19 lots in Unit 1 and 77 lots in Unit 2) to Civic Dixon.

The development, known as “Parklane at Dixon,” currently consists of five areas designated by the Developer as Units 1, 2, 3, 4, and 5. The ownership of the property within each Unit (expressed as the number of planned lots within each Unit), which includes all sales of property by the Developer through June 1, 2017, is set forth in the table below:

	Unit 1 (15.600 Acres)	Unit 2 (18.086 Acres)	Unit 3 (9.811 Acres)	Unit 4 (11.669 Acres)	Unit 5 (16.306 Acres)
Individual Homeowners	101	0	0	0	0
Brookfield Dixon LLC	0	12	83	49	60
Brookfield Cottages LLC	0	0	0	0	0
Civic Dixon, LLC	19 ⁽¹⁾	77 ⁽¹⁾	0	0	0
Total Lots	120	89	83	49	60

(1) The Developer sold the Newbury Lots to an unaffiliated homebuilder, Civic Dixon, LLC.
Source: Developer.

4. Status of Undeveloped Property and Developer Improvements

Status of completion of the development being undertaken by the Developer or any Affiliate of the Developer with respect to the Undeveloped Property, and any major legislative, administrative and judicial challenges known to the Developer to or affecting the construction of the development or the time for construction of any public or private improvements to be made by the Developer or any Affiliate of the Developer within the District (the “Developer Improvements”).

In addition to the development of property within the District being undertaken by the Developer as described above in Section 2 entitled “Summary of Development Activity,” the Developer has also undertaken to construct the following public improvements (the “Public Improvements,” which, together with the improvements summarized in said Section 2, constitute the Developer Improvements):

(A) Streetscape and Pedestrian Improvements, consisting of:

(i) Backbone or primary streets (State Highway 113, East Parkway Blvd, Harvard Drive, College Way, and Yale Drive), including costs of planning, design, construction and acquisition of improvements to existing State Highway 113 along the project frontage and at the intersection of State Highway 113 and East Parkway Boulevard. These Public Improvements include grading, street and sidewalk widening to accommodate additional vehicle and pedestrian traffic, pedestrian and streetscape amenities, shelters and curb extensions to serve transit stops, landscape improvements, traffic signals and signage, street lighting, joint trench dry utilities, walls, sanitary sewer, storm, and water, and

relocation of Solano Irrigation District facilities. This work has been completed but not fully accepted by the City.

(ii) Neighborhood Streets for the Developer/Builder Lots, consisting of planning, design, construction and acquisition of new neighborhood street improvements include grading, streets, curb, gutter and sidewalk, landscape improvements, traffic signals and/or signage, street lighting, walls and/or fencing, joint trench dry utilities, sanitary sewer, storm, and water. The proposed neighborhood streets include the following: (i) Unit 1 includes Heritage Lane, Cornell Court, Cornell Drive, Dartmouth Circle, and Baylor Way; (ii) Unit 3 includes Tulane Court, Wake Forest Court, Purdue Court, Swarthmore Court, St. Olaf Court, Davidson Court, Wesleyan Court, and John Hopkins Court (formerly Diploma Alley, Honors Alley and Graduate Alley); (iii) Unit 4 includes Pacific Place and portions of Rutgers Way, Columbia Drive, Vanderbilt Drive and Princeton Way; and (iv) Unit 5 includes Tuft Lane and portions of Vanderbilt Drive, Amhurst Ave, and Princeton Way. The facilities described in (i) above have been completed and is being coordinated for City acceptance. The work described in (ii) above has been constructed and is subject to future City acceptance once housing construction has been completed in Unit 3. The facilities described in (iii) and (iv) above have been graded while utilities and surface improvements remain to be constructed.

(B) Public Open Space related improvements, consisting of:

(i) Open Space Parcels, including planning, designing, constructing and acquiring open space parcels that are to be dedicated to the City for pedestrian and emergency access and utility easements. The open space parcels are located in Units 1, 2, and 3. Construction of the open space areas in Unit 1 has been completed; construction of the open space areas in Unit 3 will be completed with the construction of homes in that neighborhood.

(ii) Pedestrian Connections, including planning, designing, constructing and acquiring connections to be dedicated to the City from neighborhoods to adjacent roads or schools to improve pedestrian circulation in the community. The pedestrian connections are located in Units 1, 2, and 3. Construction of the pedestrian connections in Unit 1 have been completed; construction of the pedestrian connections in Unit 2 is being constructed by Civic Dixon while Unit 3 pedestrian connections will be constructed with Unit 3 home constructions.

The Public Improvements include the costs of the acquisition of right-of-way, the costs of design, engineering and planning, the costs of any environmental or traffic studies, (including right-of-way that is intended to be dedicated by the recording of a final map), surveys or other reports, costs related to landscaping and irrigation, soils testing, permits, plan check and inspection fees, insurance, legal and related overhead costs, coordination and supervision and any other costs or appurtenances related to any of the foregoing.

The Public Improvements are being constructed by the Developer, who has substantially completed the backbone and primary streets improvements described above, as

well as the neighborhood streets in Units 1 and 3. Units 4 and 5 infrastructure of improvements will be completed by homebuilder.

As of June 1, 2017, the Developer has no knowledge of any major legislative, administrative, or judicial challenges to or affecting the construction of the Developer Improvements.

5. Delinquent Property Taxes

Information regarding any failure by the Developer or any of its Affiliates to pay any real property taxes (including Special Taxes) levied on a parcel of property in the District which is owned by the Developer or any of its Affiliates.

As of June 1, 2017, neither the Developer nor any of its Affiliates is delinquent in the payment of any property taxes (including the Special Taxes) levied on a parcel of property in the District which is owned by the Developer or any such Affiliate.

6. Financial Statements

For the Annual Reports only, any audited financial statements of the Developer, if such audited financial statements are prepared for the Developer in the ordinary course of business.

As set forth in Section 4(a)(7) of the Disclosure Agreement, Brookfield Dixon LLC does not prepare audited financial statements in the ordinary course of its business and therefore has no requirement to provide any financial statements under the Disclosure Agreement.

REPORTING OF LISTED EVENTS

To the Developer's best knowledge, the following Listed Events referenced in Section 5 of the Disclosure Agreement and listed below have occurred during the period covered by this Annual Report:

- No Listed Events have occurred as of the date of this Annual Report.
- Failure to pay any real property taxes, special taxes or assessments levied within the District on a parcel owned by the Developer or any Affiliate of the Developer.
- Damage to or destruction of any of the Developer Improvements which has a material adverse effect on the value of the parcels owned by the Developer or any Affiliate of the Developer within the District.
- Material default by the Developer or any Affiliate of the Developer on any loan with respect to the construction or permanent financing of the Developer Improvements.
- Material default by the Developer or any Affiliate of the Developer on any loan secured by property within the District owned by the Developer or any Affiliate of the Developer.
- Material payment default by the Developer on any loan of the Developer (whether or not such loan is secured by property within the District) which is beyond any applicable cure period in such loan.
- The filing of any proceedings with respect to the Developer, in which the Developer may be adjudicated as bankrupt or discharged from any or all of their respective debts or obligations or granted an extension of time to pay debts or a reorganization or readjustment of debts.
- The filing of any proceedings with respect to an Affiliate of the Developer, in which such Affiliate of the Developer may be adjudicated as bankrupt or discharged from any or all of its respective debts or obligations or granted an extension of time to pay debts or a reorganization or readjustment of debts if such adjudication could materially adversely affect the completion of the Developer Improvements or the development of parcels owned by the Developer or its Affiliates within the District (including the payment of special taxes of the District).
- The filing of any lawsuit against the Developer or any of its Affiliates (with service of process on the Developer or its Affiliates having occurred) which, in the reasonable judgment of the Developer, will materially adversely affect the completion of the Developer Improvements or the development of parcels owned by the Developer or its Affiliates within the District, or litigation which if decided against the Developer, or any of its Affiliates, in the reasonable judgment of the Developer, would materially adversely affect the financial condition of the Developer or its Affiliates in a manner that would materially adversely affect the completion of the Developer Improvements or the development of parcels owned by the Developer or its Affiliates within the District.
- A sale or transfer of all or substantially all of the Developer's assets or a sale of a majority of the partnership interests, membership interests or outstanding stock of the Developer.

CERTIFICATION

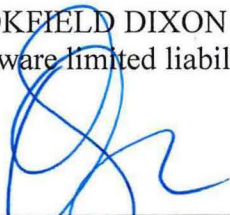
The Developer hereby certifies that this Annual Report constitutes the Annual Report required to be furnished by the Developer under the Disclosure Agreement.


ANY OTHER STATEMENTS REGARDING THE DEVELOPER OR ITS AFFILIATES, THE DEVELOPMENT OF THE PROPERTY, THE FINANCING PLANS OR FINANCIAL CONDITION OF THE DEVELOPER OR ITS AFFILIATES, OTHER THAN STATEMENTS MADE BY THE DEVELOPER IN AN OFFICIAL RELEASE OR NEWSPAPER OF GENERAL CIRCULATION, OR FILED WITH THE MUNICIPAL SECURITIES RULEMAKING BOARD, ARE NOT AUTHORIZED BY THE DEVELOPER. THE DEVELOPER IS NOT RESPONSIBLE FOR THE ACCURACY, COMPLETENESS, OR FAIRNESS OF ANY SUCH UNAUTHORIZED STATEMENTS.

THE DEVELOPER HAS NO OBLIGATION TO UPDATE THIS ANNUAL REPORT OTHER THAN AS EXPRESSLY PROVIDED IN THE DISCLOSURE AGREEMENT.

Dated: As of June 1, 2017

BROOKFIELD DIXON LLC,
a Delaware limited liability company

By: 
Name: GREGORY GLENN
Title: CFO

By: 
Name: KEVIN PETERSON
Title: VICE PRESIDENT



Submission ID:EP786696
06/15/2017 13:38:16

CONTINUING DISCLOSURE (SUBMISSION STATUS: PUBLISHED)

FINANCIAL/OPERATING FILING (CUSIP-9 BASED)

Rule 15c2-12 Disclosure

Annual Financial Information and Operating Data: Annual Report of Brookfield Dixon LLC, dated as of June 1, 2017, for Dixon CFD 2013-1 2015 Bonds, for the period from 12/02/2016 to 06/01/2017

Documents

Financial Operating Filing

Annual Report 06-01-17 - Brookfield Dixon LLC_CFD 2013-1_Parklane_2015 Bonds.pdf posted 06/15/2017

The following issuers are associated with this continuing disclosure submission:

CUSIP-6	State	Issuer Name
255650	CA	DIXON CALIF SPL TAX

The following 20 securities have been published with this continuing disclosure submission:

CUSIP-9	Maturity Date
255650AA1	09/01/2017
255650AB9	09/01/2018
255650AC7	09/01/2019
255650AD5	09/01/2020
255650AE3	09/01/2021
255650AF0	09/01/2022
255650AG8	09/01/2023
255650AH6	09/01/2024

255650AJ2	09/01/2025
255650AK9	09/01/2026
255650AL7	09/01/2027
255650AM5	09/01/2028
255650AN3	09/01/2029
255650AP8	09/01/2030
255650AQ6	09/01/2035
255650AR4	09/01/2045
255650AS2	09/01/2031
255650AT0	09/01/2032
255650AU7	09/01/2033
255650AV5	09/01/2034

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