

**Exhibit A**  
**Miro Way Improvement Escrow Account**  
**Statement of Income and Expense (Cash Basis)(Adjusted for Gains/(Losses) on Investment Value**

| Submitted Date | Paid Date  | Description/Vendor                             | Payee                     | Draw No. | City Fund # | Original Deposit        | CalTrust Inv Income | FSB Inv Income   | Realized (Gain)/Loss | Unrealized Gain/(Loss) | City Interest Sweep   | All Expenses              | Account Balance        |
|----------------|------------|------------------------------------------------|---------------------------|----------|-------------|-------------------------|---------------------|------------------|----------------------|------------------------|-----------------------|---------------------------|------------------------|
| 06/05/15       | 06/30/15   | Original Deposit from Development Impact Fees  | City of Rialto            |          |             | \$ 8,120,000.00         |                     |                  |                      |                        |                       |                           | \$ 8,120,000.00        |
| 07/01/15       | 07/01/15   | Investment Income for June, 2015               |                           |          |             | \$ 126.48               | \$ 249.01           | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 8,120,375.49        |
| 07/17/15       | 07/21/15   | Traffic Control Plan for Miro Way/EOC          | TJW Engineering           | 2015-001 | 300         | \$ -                    | \$ -                | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ (1,900.00)             | \$ 8,118,475.49        |
| 07/17/15       | 07/21/15   | Plancheck Fee/Streets                          | City of Rialto            | 2015-001 | 300         | \$ -                    | \$ -                | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ (7,250.00)             | \$ 8,111,225.49        |
| 07/17/15       | 07/21/15   | Plancheck Fee/Storm Drain                      | City of Rialto            | 2015-001 | 230         | \$ -                    | \$ -                | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ (1,500.00)             | \$ 8,109,725.49        |
| 07/17/15       | 07/21/15   | Plancheck Fee/Sewer                            | City of Rialto            | 2015-001 | 660         | \$ -                    | \$ -                | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ (4,858.80)             | \$ 8,104,866.69        |
| 07/17/15       | 07/21/15   | Permit Fee/Storm Drain                         | City of Rialto            | 2015-001 | 230         | \$ -                    | \$ -                | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ (76,758.00)            | \$ 8,028,108.69        |
| 07/17/15       | 07/21/15   | Permit Fee/Sewer                               | City of Rialto            | 2015-001 | 660         | \$ -                    | \$ -                | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ (35,108.99)            | \$ 7,992,999.70        |
| 08/03/15       | 08/03/15   | Investment Income for July, 2015               | City of Rialto            |          |             | \$ 802.27               | \$ 0.02             | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 7,993,801.99        |
| 09/01/15       | 09/01/15   | Investment Income for Aug, 2015                | City of Rialto            |          |             | \$ 891.42               | \$ 0.02             | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 7,994,693.43        |
| 09/24/15       | 09/25/15   | Escrow Fees                                    | FSB                       | 2015-002 | split       | \$ -                    | \$ -                | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ (7,500.00)             | \$ 7,987,193.43        |
| 09/24/15       | 09/25/15   | Permit/Plancheck Fees                          | City of Rialto            | 2015-003 | split       | \$ -                    | \$ -                | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ (80,528.90)            | \$ 7,906,664.53        |
| 10/01/15       | 10/01/15   | Investment Income for Sept, 2015               | City of Rialto            |          |             | \$ 935.05               | \$ 0.05             | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 7,907,599.63        |
| 10/28/15       | 10/28/15   | Supplemental Deposit from Airport Escrow       | City of Rialto            |          |             | \$ -                    | \$ -                | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 13,459,379.63       |
| 11/10/2015     | 11/12/2015 | Progress Payment #1                            | Lewis Hillwood Rialto LLC | 2015-004 | 230         | \$ -                    | \$ -                | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ (4,698,804.94)         | \$ 8,760,574.69        |
| 11/30/15       | 11/30/15   | Investment Income for Oct, 2015                | City of Rialto            |          |             | \$ 1,079.79             | \$ 0.03             | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 8,761,654.51        |
| 12/31/15       | 12/31/15   | Investment Income for Nov, 2015                | City of Rialto            |          |             | \$ 1,256.42             | \$ 16.76            | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 8,762,927.69        |
| 01/28/16       | 01/28/16   | Permit/Plancheck Fees for Storm Drain          | City of Rialto            | 2016-001 | 230         | \$ -                    | \$ -                | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ (950.00)               | \$ 8,761,977.69        |
| 01/28/16       | 01/28/16   | Miro Way Easement Plancheck Fees               | City of Rialto            | 2016-001 | 300         | \$ -                    | \$ -                | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ (2,230.10)             | \$ 8,759,747.59        |
| 01/28/16       | 01/28/16   | Stockpile Plans                                | City of Rialto            | 2016-001 | 300         | \$ -                    | \$ -                | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ (3,634.30)             | \$ 8,756,113.29        |
| 01/28/16       | 01/28/16   | Alder and Miro Traffic Signal Plancheck Fees   | City of Rialto            | 2016-001 | 250         | \$ -                    | \$ -                | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ (2,684.30)             | \$ 8,753,428.99        |
| 01/31/16       | 01/31/16   | Investment Income for Dec, 2015                | City of Rialto            |          |             | \$ 1,820.22             | \$ 0.03             | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 8,755,249.24        |
| 02/25/16       | 02/26/16   | Miro Way Plancheck/Permit Fees                 | City of Rialto            | 2016-002 | 300         | \$ -                    | \$ -                | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ (750.00)               | \$ 8,754,499.24        |
| 02/29/16       | 02/29/16   | Investment Income for Jan, 2016                | City of Rialto            |          |             | \$ 2,765.96             | \$ 0.06             | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 8,757,265.26        |
| 03/31/16       | 03/31/16   | Investment Income for Feb, 2016                | City of Rialto            |          |             | \$ 2,887.13             | \$ 0.10             | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 8,760,152.49        |
| 04/30/16       | 04/30/16   | Investment Income for Mar, 2016                | City of Rialto            |          |             | \$ 3,194.99             | \$ 0.09             | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 8,763,347.57        |
| 05/02/16       | 5/3/2016   | Permit and Plancheck Fees                      | City of Rialto            | 2016-003 |             | \$ -                    | \$ -                | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ (3,000.00)             | \$ 8,760,347.57        |
| 05/18/16       | 5/19/2016  | Payment Request #2                             | Lewis Hillwood Rialto LLC | 2016-004 |             | \$ -                    | \$ -                | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ (2,727,402.79)         | \$ 6,032,944.78        |
| 05/31/16       | 05/31/16   | Investment Income for April, 2016              | City of Rialto            |          |             | \$ 3,102.93             | \$ 0.09             | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 6,036,047.80        |
| 06/30/16       | 06/30/16   | Investment Income for May, 2016                | City of Rialto            |          |             | \$ 2,753.88             | \$ 0.10             | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 6,038,801.78        |
| 07/31/16       | 07/31/16   | Investment Income for June, 2016               | City of Rialto            |          |             | \$ 2,096.51             | \$ 0.09             | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 6,040,898.38        |
| 08/08/16       | 08/09/16   | Escrow Fees                                    | FSB                       | 2016-005 |             | \$ -                    | \$ -                | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ (7,500.00)             | \$ 6,033,398.38        |
| 08/31/16       | 08/31/16   | Investment Income for July, 2016               | City of Rialto            |          |             | \$ 2,087.93             | \$ 0.10             | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 6,035,486.41        |
| 09/30/16       | 09/30/16   | Investment Income for Aug, 2016                | City of Rialto            |          |             | \$ 2,026.34             | \$ 0.10             | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 6,037,512.85        |
| 10/03/16       | 10/04/16   | Payment Request #3                             | LHR                       | 2016-006 |             | \$ -                    | \$ -                | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ (2,914,031.93)         | \$ 3,123,480.92        |
| 10/31/16       | 10/31/16   | Investment Income for Sept, 2016               | City of Rialto            |          |             | \$ 2,256.28             | \$ 0.09             | \$ 937.64        | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 3,126,674.93        |
| 11/30/16       | 11/30/16   | Investment Income for Oct, 2016                | City of Rialto            |          |             | \$ 1,201.62             | \$ 0.10             | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 3,127,876.65        |
| 12/31/16       | 12/31/16   | Investment Income for Nov, 2016                | City of Rialto            |          |             | \$ 798.96               | \$ 0.13             | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 3,128,675.74        |
| 01/31/17       | 01/31/17   | Investment Income for Dec, 2016                | City of Rialto            |          |             | \$ 993.55               | \$ 0.07             | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 3,129,669.36        |
| 02/28/17       | 02/28/17   | Investment Income for Jan, 2017                | City of Rialto            |          |             | \$ 1,208.53             | \$ 0.10             | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 3,130,877.99        |
| 03/31/17       | 03/31/17   | Investment Income for Feb, 2017                | City of Rialto            |          |             | \$ 1,142.71             | \$ 0.10             | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 3,132,020.80        |
| 04/30/17       | 04/30/17   | Investment Income for Mar/Apr, 2017            | City of Rialto            |          |             | \$ 1,482.96             | \$ 0.11             | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 3,133,503.87        |
| 05/31/17       | 05/31/17   | Investment Income for May, 2017                | City of Rialto            |          |             | \$ 1,707.26             | \$ 0.14             | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 3,135,211.27        |
| 06/12/17       | 06/12/17   | Deposit of Miro Way Funds from PDC (I-210 II)  | City of Rialto            |          |             | \$ 538,174.08           | \$ -                | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 3,673,385.35        |
| 06/30/17       | 06/30/17   | Investment Income for Jun, 2017                | City of Rialto            |          |             | \$ 3,351.54             | \$ 0.15             | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 3,676,737.04        |
| 07/31/17       | 07/31/17   | Investment Income for July, 2017               | City of Rialto            |          |             | \$ 997.09               | \$ 10.33            | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 3,677,744.46        |
| 8/10/2017      | 08/15/17   | City of Rialto Interest Sweep for FY 17        | City of Rialto            | 2017-001 |             | \$ -                    | \$ -                | \$ -             | \$ -                 | \$ (42,238.37)         | \$ -                  | \$ -                      | \$ 3,635,506.09        |
| 8/10/2017      | 08/15/17   | Escrow Fees                                    | FSB                       | 2017-002 |             | \$ -                    | \$ -                | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ (7,500.00)             | \$ 3,628,006.09        |
| 08/31/17       | 08/31/17   | Investment Income for Aug, 2017                | City of Rialto            |          |             | \$ 7,410.34             | \$ 0.20             | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 3,635,416.63        |
| 09/07/17       | 09/07/17   | Deposit of Miro Way Funds from PDC (I-210 III) | City of Rialto            |          |             | \$ 415,408.22           | \$ -                | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 4,050,824.85        |
| 09/13/17       | 09/18/17   | Payment Request #4                             | LHR                       | 2017-003 |             | \$ -                    | \$ -                | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ (863,311.28)           | \$ 2,772,105.35        |
| 09/30/17       | 09/30/17   | Investment Income for Sept, 2017               | City of Rialto            |          |             | \$ 3,370.80             | \$ 1.24             | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 2,775,477.39        |
| 10/31/17       | 10/31/17   | Investment Income for Oct, 2017                | City of Rialto            |          |             | \$ 3,497.59             | \$ 73.56            | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 2,779,048.54        |
| 11/30/17       | 11/30/17   | Investment Income for Nov, 2017                | City of Rialto            |          |             | \$ 3,350.46             | \$ 0.27             | \$ -             | \$ (3,187.72)        | \$ -                   | \$ -                  | \$ -                      | \$ 2,779,211.55        |
| 12/31/17       | 12/31/17   | Investment Income for Dec, 2017                | City of Rialto            |          |             | \$ 3,363.77             | \$ 0.27             | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 2,782,575.59        |
| 01/31/18       | 01/31/18   | Investment Income for Jan, 2018                | City of Rialto            |          |             | \$ 4,096.63             | \$ 0.29             | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 2,786,672.51        |
| 02/28/18       | 02/28/18   | Investment Income for Feb, 2018                | City of Rialto            |          |             | \$ 3,796.46             | \$ 0.36             | \$ -             | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 2,790,469.33        |
| <b>Totals</b>  |            |                                                |                           |          |             | <b>\$ 14,625,362.30</b> | <b>\$ 71,853.87</b> | <b>\$ 354.16</b> | <b>\$ 937.64</b>     | <b>\$ (3,187.72)</b>   | <b>\$ (42,238.37)</b> | <b>\$ (11,447,204.33)</b> | <b>\$ 3,205,877.55</b> |

|                                  |             |                |                          |      |
|----------------------------------|-------------|----------------|--------------------------|------|
| <u>Summary of Income/Expense</u> | <u>Date</u> | <u>Amounts</u> | <u>Portfolio Returns</u> | \$ - |
|----------------------------------|-------------|----------------|--------------------------|------|

Exhibit A  
Miro Way Improvement Escrow Account  
Statement of Income and Expense (Cash Basis)(Adjusted for Gains/(Losses) on Investment Value

| Submitted<br>Date                                    | Paid<br>Date | Description/Vendor | Payee | Draw No. | City Fund # | Original<br>Deposit                            | CalTrust<br>Inv Income | FSB<br>Inv Income | Realized<br>(Gain)/Loss | Unrealized<br>Gain/(Loss) | City<br>Interest Sweep | All<br>Expenses | Account<br>Balance |
|------------------------------------------------------|--------------|--------------------|-------|----------|-------------|------------------------------------------------|------------------------|-------------------|-------------------------|---------------------------|------------------------|-----------------|--------------------|
| Total Required Expenditures                          |              |                    |       |          |             | \$ 14,625,362.30                               |                        |                   |                         |                           |                        |                 |                    |
| Total Expenditures to Date                           |              |                    |       |          |             | 2/28/2018 \$ (11,447,204.33)                   |                        |                   | Inv Income              |                           | \$ 72,208.03           |                 |                    |
| Remaining Required Expenditures                      |              |                    |       |          |             | 2/28/2018 \$ 3,178,157.97                      |                        |                   | Realized Gains/Losses   |                           | \$ 937.64              |                 |                    |
| Available Funds in Escrow Account (NAV)              |              |                    |       |          |             | 2/28/2018 \$ 3,205,877.55                      |                        |                   | Unrealized Gains/Losses |                           | \$ (3,187.72)          |                 |                    |
| Shortage of Funds due to Potential Investment Losses |              |                    |       |          |             | 2/28/2018 \$ -                                 |                        |                   | Total Gains/Losses      |                           | \$ 69,957.95           |                 |                    |
|                                                      |              |                    |       |          |             |                                                |                        |                   | Net Portfolio Returns   |                           | \$ 69,957.95           |                 |                    |
| Summary of Investment Portfolio                      |              |                    |       |          |             |                                                |                        |                   | GF Transfer             |                           | \$ (42,238.37)         |                 |                    |
| Cash with FSB                                        |              |                    |       |          |             | 2/28/2018 354.16 \$ 1.00 \$ 354.16             |                        |                   | Balance of Inv Earnings |                           | \$ 27,719.58           |                 |                    |
| CalTrust Money Market Portfolio                      |              |                    |       |          |             | 2/28/2018 3,205,523.39 \$ 1.00 \$ 3,205,523.39 |                        |                   |                         |                           |                        |                 |                    |
| Total All Invested Funds                             |              |                    |       |          |             | \$ 3,205,877.55                                |                        |                   |                         |                           |                        |                 |                    |