

Exhibit A: Spend Plan

Reclamation's edits based on updated cost sharing figures and ongoing negotiations discussions

BOR							
By Year	BOR Capacity Interest	BOR Cumulative Fixed Project Costs	Disbursements (2)	BOR In-Kind Services (3)	SPA Fixed Project Costs (1)	Total Fixed Project Costs (4)	Cumulative Fixed Project Costs
2018-2024	26.53%	\$ 41.44	\$ 31.88	\$ 9.56	\$ 146.62	\$ 156.18	\$ 156.18
2025	24.28%	\$ 42.44	\$ -	\$ 1.00	\$ 17.62	\$ 18.62	\$ 174.80
Mar-26	23.87%	\$ 42.71	\$ -	\$ 0.27	\$ 3.90	\$ 4.17	\$ 178.97
Jun-26	25.00%	\$ 46.62	\$ 3.66	\$ 0.25	\$ 7.25	\$ 7.50	\$ 186.47
Sep-26	25.00%	\$ 48.49	\$ 1.62	\$ 0.25	\$ 7.25	\$ 7.50	\$ 193.97
Dec-26	25.00%	\$ 50.36	\$ 1.62	\$ 0.25	\$ 7.25	\$ 7.50	\$ 201.47
Mar-27	17.71%	\$ 51.27	\$ -	\$ 0.90	\$ 87.14	\$ 88.04	\$ 289.51
Jun-27	16.00%	\$ 60.40	\$ 8.23	\$ 0.90	\$ 87.14	\$ 88.04	\$ 377.55
Sep-27	16.00%	\$ 74.49	\$ 13.19	\$ 0.90	\$ 87.14	\$ 88.04	\$ 465.59
Dec-27	16.00%	\$ 88.58	\$ 13.19	\$ 0.90	\$ 87.14	\$ 88.04	\$ 553.63
Mar-28	16.00%	\$ 131.90	\$ 42.39	\$ 0.93	\$ 269.85	\$ 270.78	\$ 824.40
Jun-28	16.00%	\$ 175.23	\$ 42.40	\$ 0.93	\$ 269.85	\$ 270.78	\$ 1,095.18
Sep-28	16.00%	\$ 218.56	\$ 42.40	\$ 0.93	\$ 269.85	\$ 270.78	\$ 1,365.96
Dec-28	16.00%	\$ 261.87	\$ 42.39	\$ 0.93	\$ 269.85	\$ 270.78	\$ 1,636.73
Mar-29	16.00%	\$ 332.96	\$ 70.13	\$ 0.96	\$ 443.30	\$ 444.26	\$ 2,080.99
Jun-29	16.00%	\$ 404.04	\$ 70.13	\$ 0.96	\$ 443.30	\$ 444.26	\$ 2,525.25
Sep-29	16.00%	\$ 475.12	\$ 70.12	\$ 0.96	\$ 443.30	\$ 444.26	\$ 2,969.51
Dec-29	16.00%	\$ 546.20	\$ 70.13	\$ 0.96	\$ 443.30	\$ 444.26	\$ 3,413.77
Mar-30	16.00%	\$ 628.85	\$ 81.66	\$ 0.99	\$ 515.58	\$ 516.56	\$ 3,930.33
Jun-30	16.00%	\$ 711.50	\$ 81.67	\$ 0.99	\$ 515.58	\$ 516.56	\$ 4,446.89
Sep-30	16.00%	\$ 794.15	\$ 81.66	\$ 0.99	\$ 515.58	\$ 516.56	\$ 4,963.46
Dec-30	16.00%	\$ 876.80	\$ 81.67	\$ 0.99	\$ 515.58	\$ 516.56	\$ 5,480.02
Mar-31	16.00%	\$ 959.42	\$ 81.60	\$ 1.02	\$ 515.31	\$ 516.32	\$ 5,996.34
Jun-31	16.00%	\$ 1,042.02	\$ 81.59	\$ 1.02	\$ 515.31	\$ 516.32	\$ 6,512.66
Sep-31	16.00%	\$ 1,124.64	\$ 81.60	\$ 1.02	\$ 515.31	\$ 516.32	\$ 7,028.98
Dec-31	16.00%	\$ 1,207.24	\$ 81.59	\$ 1.02	\$ 515.31	\$ 516.32	\$ 7,545.30
Mar-32	16.00%	\$ 1,274.25	\$ 65.96	\$ 1.05	\$ 417.72	\$ 418.76	\$ 7,964.06

Jun-32	16.00%	\$ 1,341.25	\$ 65.96	\$ 1.05	\$ 417.72	\$ 418.76	\$ 8,382.82
Sep-32	16.00%	\$ 1,408.25	\$ 65.95	\$ 1.05	\$ 417.72	\$ 418.76	\$ 8,801.58
Dec-32	16.00%	\$ 1,475.25	\$ 65.96	\$ 1.05	\$ 417.72	\$ 418.76	\$ 9,220.34
Mar-33	16.00%	\$ 1,488.50	\$ 12.17	\$ 1.08	\$ 81.72	\$ 82.80	\$ 9,303.14
Jun-33	16.00%	\$ 1,501.75	\$ 12.18	\$ 1.08	\$ 81.72	\$ 82.80	\$ 9,385.93
Sep-33	16.00%	\$ 1,515.00	\$ 12.17	\$ 1.08	\$ 81.72	\$ 82.80	\$ 9,468.73
Dec-33	16.00%	\$ 1,528.24	\$ 12.17	\$ 1.08	\$ 81.72	\$ 82.80	\$ 9,551.52
Mar-34	16.00%	\$ 1,531.02	\$ 2.28	\$ 0.50	\$ 16.89	\$ 17.39	\$ 9,568.91
Jun-34	16.00%	\$ 1,533.80	\$ 2.28	\$ 0.50	\$ 16.89	\$ 17.39	\$ 9,586.30
Sep-34	16.00%	\$ 1,536.59	\$ 2.29	\$ 0.50	\$ 16.89	\$ 17.39	\$ 9,603.69
Dec-34	16.00%	\$ 1,539.37	\$ 2.28	\$ 0.50	\$ 16.89	\$ 17.39	\$ 9,621.08
Mar-35	16.00%	\$ 1,539.52	\$ 0.05	\$ 0.10	\$ 0.87	\$ 0.97	\$ 9,622.05
Jun-35	16.00%	\$ 1,539.68	\$ 0.06	\$ 0.10	\$ 0.87	\$ 0.97	\$ 9,623.02
Sep-35	16.00%	\$ 1,539.83	\$ 0.05	\$ 0.10	\$ 0.87	\$ 0.97	\$ 9,623.99
Dec-35	16.00%	\$ 1,539.99	\$ 0.06	\$ 0.10	\$ 0.87	\$ 0.97	\$ 9,624.96
Total	16.00%	\$ 1,539.99					\$ 9,624.96

(1) Fixed Project Costs incurred by the Sites Project Authority and reported to Reclamation as specified in the Agreement. Costs include \$4.7M in early land acquisition costs. Costs will not include any financing costs or those in violation of Federal law.

(2) Cash disbursements to the Sites Authority (SPA). Assumes a 25% Capacity Interest through 2026 and then 16% Capacity Interest in 2027 and beyond. Reclamation's cash disbursements will be dependent upon progress reports as required in Article [Reporting Requirements]

(3) Includes \$9.56M of Allowable Costs from Reclamation's \$14.52M of In-Kind Services from 2015-2024.

(4) Costs for upgrades to Red Bluff Pumping Plant are not included in Fixed Project Costs. This work will be completed by Tehama Colusa Canal

Note: Future Fixed Project Costs are escalated based on the following rates: Planning costs at 3%, Design costs at 3%, Land acquisition at 7%, and Construction at 3.9%.

Note: Rows in purple are real, finalized numbers

Note: Rows in green are reviewed budgeted numbers

Note: Rows in orange are projected numbers