

Exhibit A: Spend Plan

Reclamation's payment of Fixed Project Costs related to Completion.

By Year	BOR						
	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	22.54%	\$ 31.88	\$ 31.88		\$ 141.44	\$ 141.44	\$ 141.44
2025	20.01%	\$ 31.88	\$ -		\$ 17.88	\$ 17.88	\$ 159.32
Mar-26	19.53%	\$ 31.88	\$ -		\$ 3.90	\$ 3.90	\$ 163.21
Jun-26	18.97%	\$ 32.94	\$ 1.06		\$ 10.39	\$ 10.39	\$ 173.60
Sep-26	22.66%	\$ 40.51	\$ 7.57		\$ 5.20	\$ 5.20	\$ 178.80
Dec-26	23.31%	\$ 43.45	\$ 2.94		\$ 7.60	\$ 7.60	\$ 186.40
Mar-27	25.00%	\$ 48.66	\$ 5.21		\$ 8.25	\$ 8.25	\$ 194.65
Jun-27	25.00%	\$ 50.73	\$ 2.06		\$ 8.25	\$ 8.25	\$ 202.90
Sep-27	23.47%	\$ 63.07	\$ -	\$ 12.34	\$ 53.45	\$ 65.79	\$ 268.70
Dec-27	16.00%	\$ 70.78	\$ 6.81	\$ 0.90	\$ 53.45	\$ 54.35	\$ 323.05
Mar-28	16.00%	\$ 89.87	\$ 18.16	\$ 0.93	\$ 118.40	\$ 119.33	\$ 442.38
Jun-28	16.00%	\$ 108.96	\$ 18.16	\$ 0.93	\$ 118.40	\$ 119.33	\$ 561.70
Sep-28	16.00%	\$ 128.06	\$ 18.16	\$ 0.93	\$ 118.40	\$ 119.33	\$ 681.03
Dec-28	16.00%	\$ 165.10	\$ 36.11	\$ 0.93	\$ 118.40	\$ 119.33	\$ 800.36
Mar-29	16.00%	\$ 202.14	\$ 36.09	\$ 0.96	\$ 230.55	\$ 231.51	\$ 1,031.86
Jun-29	16.00%	\$ 239.18	\$ 36.09	\$ 0.96	\$ 230.55	\$ 231.51	\$ 1,263.37
Sep-29	16.00%	\$ 276.22	\$ 36.09	\$ 0.96	\$ 230.55	\$ 231.51	\$ 1,494.87
Dec-29	16.00%	\$ 325.54	\$ 48.37	\$ 0.96	\$ 230.55	\$ 231.51	\$ 1,726.38
Mar-30	16.00%	\$ 374.87	\$ 48.34	\$ 0.99	\$ 307.28	\$ 308.27	\$ 2,034.64
Jun-30	16.00%	\$ 424.19	\$ 48.34	\$ 0.99	\$ 307.28	\$ 308.27	\$ 2,342.91
Sep-30	16.00%	\$ 473.51	\$ 48.34	\$ 0.99	\$ 307.28	\$ 308.27	\$ 2,651.17
Dec-30	16.00%	\$ 562.88	\$ 88.39	\$ 0.99	\$ 307.28	\$ 308.27	\$ 2,959.44
Mar-31	16.00%	\$ 652.25	\$ 88.36	\$ 1.02	\$ 557.55	\$ 558.57	\$ 3,518.00
Jun-31	16.00%	\$ 741.62	\$ 88.36	\$ 1.02	\$ 557.55	\$ 558.57	\$ 4,076.57
Sep-31	16.00%	\$ 830.99	\$ 88.36	\$ 1.02	\$ 557.55	\$ 558.57	\$ 4,635.13
Dec-31	16.00%	\$ 893.06	\$ 61.05	\$ 1.02	\$ 557.55	\$ 558.57	\$ 5,193.70
Mar-32	16.00%	\$ 955.13	\$ 61.02	\$ 1.05	\$ 386.88	\$ 387.93	\$ 5,581.62

Jun-32	16.00%	\$ 1,017.20	\$ 61.02	\$ 1.05	\$ 386.88	\$ 387.93	\$ 5,969.55
Sep-32	16.00%	\$ 1,079.26	\$ 61.02	\$ 1.05	\$ 386.88	\$ 387.93	\$ 6,357.47
Dec-32	16.00%	\$ 1,163.75	\$ 83.44	\$ 1.05	\$ 386.88	\$ 387.93	\$ 6,745.40
Mar-33	16.00%	\$ 1,248.23	\$ 83.41	\$ 1.08	\$ 526.95	\$ 528.03	\$ 7,273.42
Jun-33	16.00%	\$ 1,332.72	\$ 83.41	\$ 1.08	\$ 526.95	\$ 528.03	\$ 7,801.45
Sep-33	16.00%	\$ 1,417.20	\$ 83.41	\$ 1.08	\$ 526.95	\$ 528.03	\$ 8,329.47
Dec-33	16.00%	\$ 1,459.56	\$ 41.29	\$ 1.08	\$ 526.95	\$ 528.03	\$ 8,857.50
Mar-34	16.00%	\$ 1,501.93	\$ 41.86	\$ 0.50	\$ 264.28	\$ 264.78	\$ 9,122.28
Jun-34	16.00%	\$ 1,544.29	\$ 41.86	\$ 0.50	\$ 264.28	\$ 264.78	\$ 9,387.06
Sep-34	16.00%	\$ 1,586.66	\$ 41.86	\$ 0.50	\$ 264.28	\$ 264.78	\$ 9,651.84
Dec-34	16.00%	\$ 1,597.15	\$ 9.99	\$ 0.50	\$ 264.28	\$ 264.78	\$ 9,916.62
Mar-35	16.00%	\$ 1,607.63	\$ 10.39	\$ 0.10	\$ 65.45	\$ 65.55	\$ 9,982.17
Jun-35	16.00%	\$ 1,618.12	\$ 10.39	\$ 0.10	\$ 65.45	\$ 65.55	\$ 10,047.72
Sep-35	16.00%	\$ 1,628.61	\$ 10.39	\$ 0.10	\$ 65.45	\$ 65.55	\$ 10,113.27
Dec-35	16.00%	\$ 1,629.39	\$ 0.68	\$ 0.10	\$ 65.45	\$ 65.55	\$ 10,178.82
Mar-36	16.00%	\$ 1,630.16	\$ 0.68	\$ 0.10	\$ 4.75	\$ 4.85	\$ 10,183.67
Jun-36	16.00%	\$ 1,630.26	\$ -	\$ 0.10	\$ 4.75	\$ 4.85	\$ 10,188.52
Total	16.00%	\$ 1,630.26					\$ 10,188.52

(1) Fixed Project Costs incurred by the Sites Authority (SPA) and reported to Reclamation as specified in the Agreement. Costs include \$5.089M 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. Assumes a 25% Capacity Interest until the start of the construction phase and then 16% Capacity Interest thereafter. Reclamation's cash disbursements will be dependent upon progress reports as required in Article 24. During Construction, BOR will transfer funds one quarter in advance of the costs estimated to be incurred as outlined in this spreadsheet.

(3) Includes Reclamation's \$9.564M of In-Kind Services from 2018-2024. Reclamation's In-kind Services will be included in the Capacity Interest calculation at the start of the Construction Phase.

(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 Authority through other funding sources.

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