Exhibit A

Outline of Mitigation Formula
Rangen Delivery Calls

MITIGATION OBLIGATION

1. Mitigation Obligation for 1962 Rangen Water Right:
   a. 1962 Obligation = 5.30 cfs (2015 value; adjusted yearly)

2. Mitigation Obligation for 1957 Rangen Water Right:
   a. Decreed Amount = 1.46 cfs
   b. Allocate daily measured MCT flow (cfs) in following order:
      i. Senior Rights = first 0.18 cfs (0.16 cfs non-irrig. season)
      ii. Aquifer Enhancement = next 1.10 cfs (2015 value; adjusted yearly)
      iii. Morris Credit = next 6.05 cfs (c.cc) (up to 6.05; Apr 15-Oct 15)
      iv. 1957 Natural Flow = next 1.46 cfs (x.xx) (up to 1.46 cfs)
   c. Compute mitigation obligation:
      i. Decreed Amount = 1.46 cfs
      ii. minus 1957 Natural Flow = x.xx cfs (from 2.b.iv)
      iii. 1957 Obligation = y.yy cfs (varies daily)

3. Total Mitigation Obligation:
   a. 1962 Obligation = 5.30 cfs (from 1.a)
   b. plus 1957 Obligation = y.yy cfs (from 2.c.iii)
   c. Total Daily Obligation = z.zz cfs

MITIGATION PROVIDED

4. Aquifer Enhancement Credit = 1.10 cfs (2015 value; adjusted yearly)
5. Morris Credit (April 15-Oct 15) = c.cc cfs (from 2.b.iii)
6. Measured Magic Springs Delivery = d.dd cfs (daily)
7. Daily Mitigation Supply*
   a. Aquifer Enhancement Credit = 1.10 cfs (from 4)
   b. Plus Morris Credit = c.cc cfs (from 5)
   c. plus Daily Magic Springs Delivery = d.dd cfs (from 6)
   d. Total Daily Mitigation Supply = e.ee cfs
8. Daily Mitigation Balance
   a. Total Mitigation Supply = e.ee cfs (from 7.d)
   b. minus Total Mitigation Obligation = z.zz cfs (from 3.c)
   c. Daily Mitigation Balance = Surplus(+)/Deficit (-)
   d. Running Total Mitigation Balance = Accumulation of Surpluses (+) and Deficits (-)

*Mitigation accounting will need to be adjusted if additional or alternative mitigation is provided.

March 26, 2015