

EXHIBIT A
Water Service Expense and Revenue Evaluation

Expense Item	Total Expenses Through November 2017	Through December 31, 2017	Proposed 2018	Change
Payroll Expenses (includes staff or potential contracted maintenance work)	\$ 16,500	\$ 15,633	\$ 15,633	\$ -
Personnel Reimbursement, Vehicle (meter reading, system maintenance)	\$ -	\$ -	\$ 300	\$ 300
Accounting Contract and Billing services	\$ 8,250	\$ 9,000	\$ 9,000	\$ -
Pacific Power	\$ 11,811	\$ 12,885	\$ 12,885	\$ -
Basic Laboratory	\$ 1,679	\$ 1,832	\$ 1,832	\$ -
System Maintenance Materials and Supplies	\$ 600	\$ 800	\$ 800	\$ -
System Equipment Replacement	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Chemicals	\$ 6,340	\$ 6,916	\$ 6,916	\$ -
Plant Restroom - Siskiyou Sanitary	\$ 835	\$ 911	\$ 911	\$ -
State Water Resources Control Board - Permit	\$ 151	\$ 151	\$ 151	\$ -
AT&T	\$ 1,650	\$ 1,800	\$ 1,800	\$ -
Business Insurance	\$ 2,423	\$ 2,423	\$ 2,423	\$ -
Office Supplies	\$ 800	\$ 1,000	\$ 1,000	\$ -
Hornbrook Community Association	\$ 1,100	\$ 1,200	\$ 1,200	\$ -
Publications - Legal Notices	\$ 100	\$ 200	\$ 200	\$ -
Murphy, Pearson, Bradley & Feeney, P.C. (per agreement)	\$ 11,000	\$ 12,000	\$ 12,000	\$ -
Kirsher, Winston, & Boston (Per Statement)	\$ 16,500	\$ 18,000	\$ 18,000	\$ -
Kampa Community Solutions - (per agreement)	\$ 18,500	\$ 20,000	\$ 20,000	\$ -
Digital Deployment - Streamline - website	\$ 550	\$ 600	\$ 600	\$ -
Operating Contingency (10%)	\$ -	\$ -	\$ -	\$ -
System Capital Improvement Planning and Implementation	\$ -	\$ -	\$ -	\$ -
Total	\$ 99,789	\$ 106,351	\$ 106,651	\$ 300

Customer Class	Count	Benefit Factor	Monthly Rate	Monthly Revenue Generated
Residential Customers	128.00	1.00	\$ 54.80	\$ 7,014.40
Commercial Customers	4.00	4.23	\$ 231.80	\$ 927.22
Government Customers	3.00	5.76	\$ 315.65	\$ 946.94
Total Monthly Revenue				\$ 8,888.56

Annual Revenue Generated	\$ 106,663
---------------------------------	-------------------

Revenue Over (Under) Expenses	\$ 12
--------------------------------------	--------------

Customer Class	Current Rate	Proposed Monthly Rate	Increase	% Change
Residential Customers	\$ 39.00	\$ 54.80	\$ 15.80	41%
Commercial Customers	\$ 165.00	\$ 231.80	\$ 66.80	40%
Government Customers	\$ 225.00	\$ 315.65	\$ 90.65	40%