1.3 TECHNICAL APPROACH

The Cost of Service study progressed through essentially three major phases: Data collection and Evaluation; Calculation of Revenue Requirements for each system; and Rate Development for selected systems.

1.3.1 Data Collection and Evaluation

Pertinent reports and data were reviewed to create a context for the cost of service study and to identify appropriate data to be included in the study. Although many sources of data were used in the study, generally these sources included:

- LCRA year-end costs and revenues (FY2001-02 through FY2005-06)
- LCRA Budget (FY2006-07 through FY2009-10)
- LCRA records of customer service characteristics, historical and projected
- LCRA policy documents
- Interviews with appropriate Staff

1.3.2 Cost of Service Study Approach

The Cost of Service model is presented in the Appendix to this report. Tables are fully annotated for source documents and technical approach and the results are discussed in detail in ***Chapter 2.0*** of this report. Below are described the general steps taken in the development of that model.

1.3.2.1 Selection of Test Year

If the Authority were to be confronted with a water or sewer rate challenge, it would be required by the TCEQ to present a cost of service study based on a "test year", or a historical year for which actual utility costs are known and are supported by audited cost figures. A more realistic approach to defining costs for a governmental utility is to examine budgeted costs (which to some extent are self-regulated through public review). This study examines an eight-year time frame: historical financial records are used for FY2001-02 through FY2005-06; and LCRA budget figures are used for FY2006-07 through FY2009-10. Thus, while historical information is used for reference, prospective revenue requirements are based on forward-looking budget data and projected customer demand.

1.3.2.2 Selection of Rate-Making Approach

Revenue requirements are performed on a "cash" basis approach. This approach is appropriate for governmental type utilities, and is generally required by the TCEQ in rate challenges. In the cash approach, capital costs are recovered through debt service in the rates. This contrasts with the "utility" approach, which is used for investor-owned utilities and recovers capital costs through depreciation and a return on investment instead of debt service.

1.3.2.3 Cost of Service Model

A fully distributed cost of service model was developed in which all utility costs were apportioned to customer classes according to the relative cost to serve each. Model tables are fully annotated for source documents and technical approach, and are contained in the Appendix to this report. The following sections discuss each table contained in the rate model and offer analytical observations on service demands, costs and rate effects.

Generally, the following steps were taken to calculate overall costs for each utility, and to allocate costs among the various classes.

Establishing Costs

- Direct operation and maintenance (O&M) costs were identified for each utility from LCRA accounting and budget documents
- Direct non-rate revenues for each system were determined from LCRA accounting and budget records. (These revenues were used to offset rate requirements.)
- Operating Center O&M costs which are shared among the various systems within an operating center were allocated among the appropriate systems by LCRA.
- Regional water and wastewater O&M costs which are shared among the systems within each region were allocated among the systems by LCRA.
- Water/Wastewater Common O&M costs, shared by all systems, were allocated among the systems by LCRA.
- Overhead O&M costs were allocated among the systems by LCRA.
- Direct debt service costs were identified for each system from LCRA accounting and budget records.
- Based on total O&M and debt service costs, an operations reserve was calculated for each system based upon LCRA Policy 301. Since all reserve requirements are currently funded, and

future increases in debt service will have debt-financed reserves, the cost of service study only calculates a reserve for annual *increases* in O&M costs.

- Revenue requirements were tested for a times coverage of 1.25; if the coverage was not met with a combination of O&M, debt service and operations reserve requirements, an additional times coverage amount was added to revenue requirements.
- A three percent surcharge for community development was added to revenue requirements to contribute to legislatively mandated LCRA services to the public.

Revenue Requirements Allocated Among Customer Classes in Selected Systems

- Costs and revenues were divided functionally. For water, costs were divided into three categories: base, or average demand costs; extra capacity costs (which are related to peak demand); and customer costs (those related to billing, meter reading, account maintenance, etc.). For sewer, costs were divided into customer-related costs, capacity-related costs (capital costs) and flow-related costs (all other costs).
- An assessment was made regarding whether there were any costs or revenues pertaining uniquely to one or more customer classes. For example, retail customer service costs were not allocated to wholesale customers.
- Costs were allocated to each customer class according to the relative usage characteristics (average demand, peaking, meter size, etc.) of each group.

2.0 COST OF SERVICE MODEL

The sections below describe in detail the cost of service tables contained in the Appendix and more completely relate the methodology used in the study.

2.1 SERVICE DEMAND: GALLONS BILLED (*Table 1*)

The first step in the cost of service analysis was to examine historical patterns of service demand for each of the customer classes for each utility. This service demand data is shown for each customer class in ***Table 1W*** (water) and ***Table 1S*** (sewer).

Figure 1 shows historical water gallons billed by retail and wholesale during the study period. As can be seen in the figure, usage has risen sharply during the study period; seasonal peaking can also be seen in ***Figure 1***.

Figure 1: Water Gallons Billed by Retail and Wholesale, FY2001-FY2006

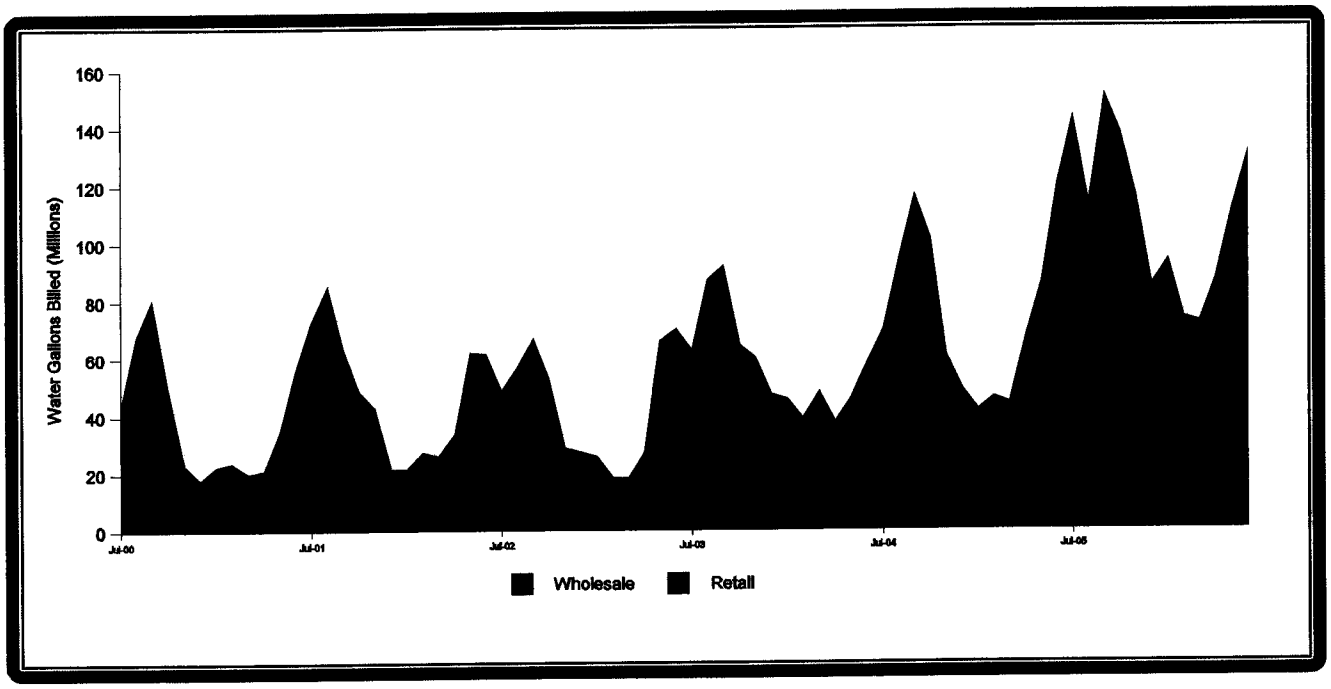


Figure 2: Retail and Wholesale Billings as Percent of Total Demand

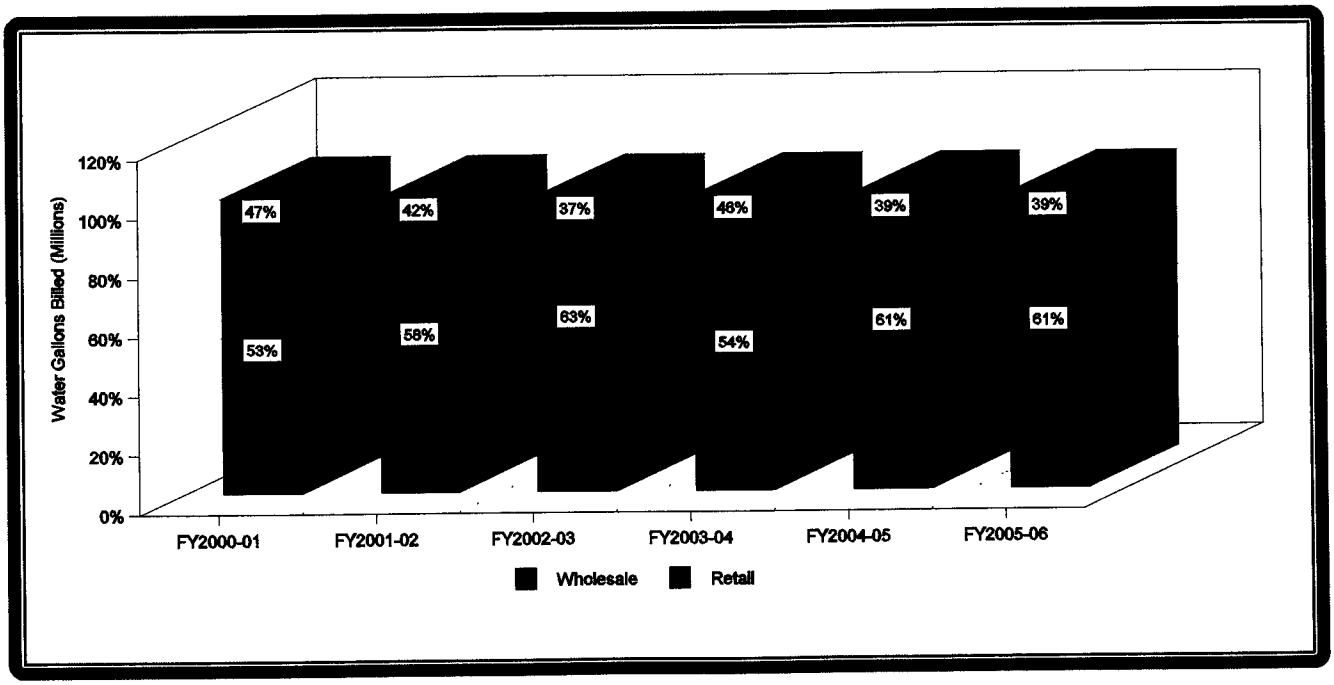


Figure 3: Water Use by Class, FY2005-06

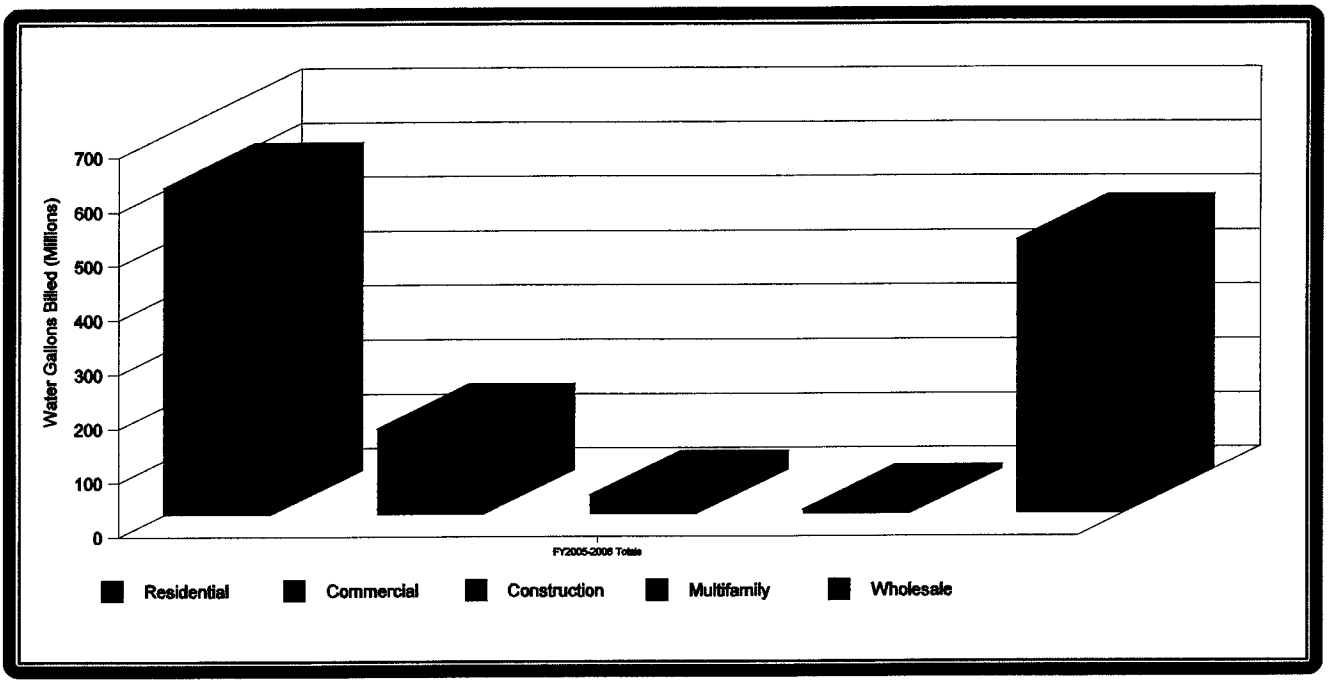


Figure 2 shows the relative use of retail and wholesale customers in each year. ***Figure 3*** shows water use by class in FY2005-06. Retail Residential users comprise the largest class at 46%, followed closely by the wholesale customer class at 38%. Commercial customers used 12% of water, while construction (3%) and multifamily (less than 1%) are relatively small classes.

In regards to projected water use, ***Table 1W*** shows projected billings for FY2006-07 through FY2009-2010. LCRA Staff provided projections of living units equivalent (LUE's) or customer counts for each class of customers. These customer projections were multiplied by the average number of gallons per customer over the past six years to yield projected billing volumes. For wholesale customers, LCRA provided the number of projected billed gallons directly.

A central concept in establishing differential water rates is the peak-to-average demand ratio, which is also shown in ***Table 1W***. The concept of peaking is important in water cost of service analysis, because those classes with the highest peaking factors (in this instance, peak month compared to average month) are those classes which impose the greatest cost on the utility for creating a demand for capacity in the system which is used only a relatively small percent of the time.

All customers demonstrate seasonal patterns, although the patterns differ from one class to another.

Most classes have a peak month/average month ratio ranging from 1.50-1.85, resulting primarily from summer irrigation. The highest peaking factor is for construction use, which is highly erratic, resulting in a high peak-to-average month ratio averaging 3.39. This is followed distantly by residential (1.85), commercial (1.74), and wholesale (1.73). Multifamily has the lowest peaking factor, with 1.49. These comparisons are shown in ***Figure 4***, which shows the five-year average peaking factors for each class.

Figure 4: Peak Month / Average Month Ratio
FY2000-01 - FY2004-05

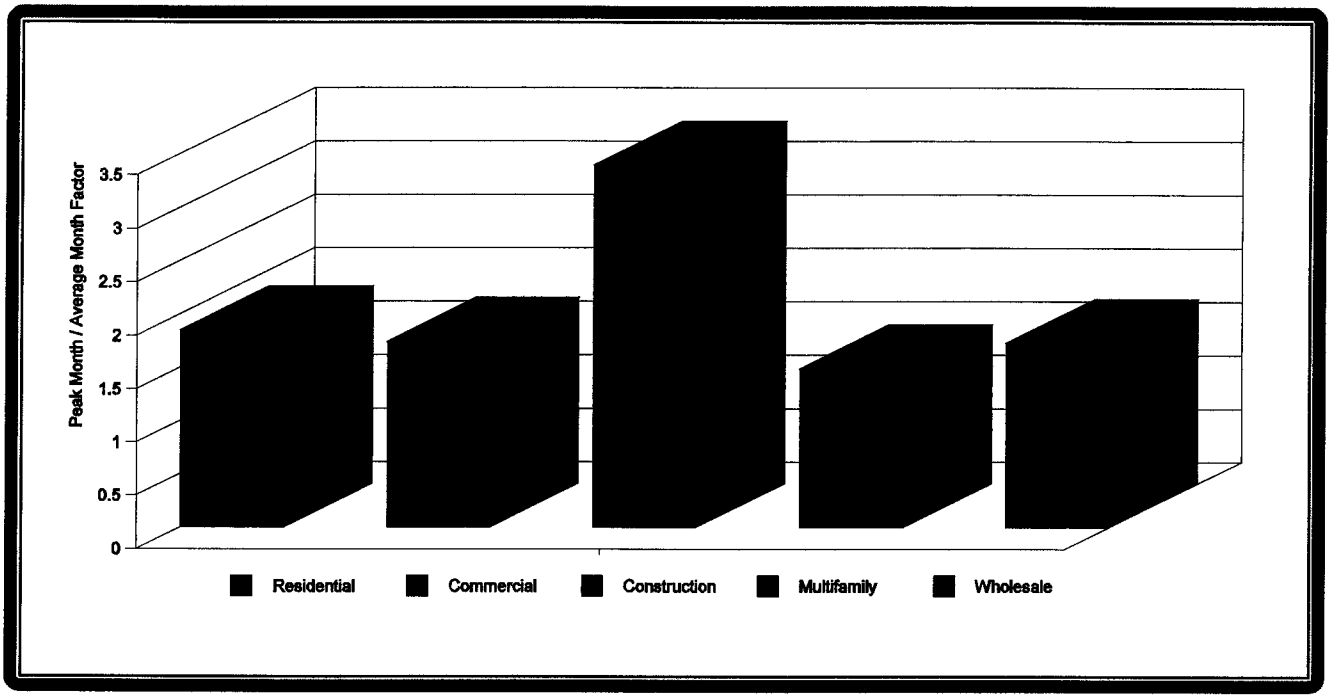
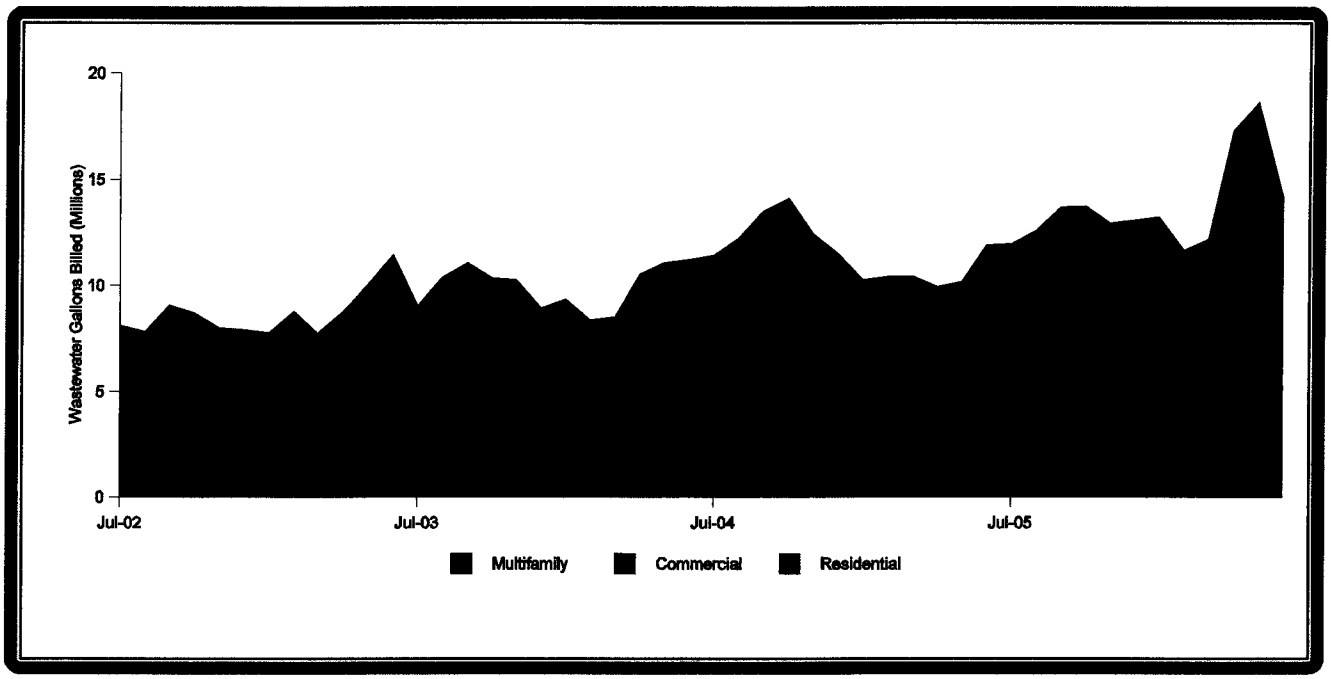


Figure 5 illustrates the number of wastewater gallons billed for each sewer class for the study period, as presented in ***Table 1S***. For residential customers, there is no peaking pattern as was seen with water. That is because wastewater is billed to residential customers based on winter month water use, resulting in a stable billing amount throughout each fiscal year. On the other hand, nonresidential customers (commercial and multifamily) are billed based on total water use, and their billing pattern mimics the water peaking cycles.

Because wastewater is generally not metered, and is indirectly measured through water billings, there is not necessarily a good match between the number of gallons billed and the number of wastewater gallons

Figure 5: Wastewater Gallons Billed by Class, FY2003 - FY2006



treated (which is also shown in ***Table 1S***.) Currently, residential customers represent approximately 69% of billed sewer, followed by commercial (26%) and multifamily (5%).

2.2 WATER AND SEWER CUSTOMERS (*Table 1*)

Another component of customer characteristics is the number of water and sewer customers. This information is also shown in ***Table 1*** for each utility. ***Figure 6*** illustrates the historical number of retail water connections and projections for the future. Similar information for sewer is shown in ***Figure 7***. The number of customers for water is almost triple that of sewer customers; when the number of customers in the wholesale service areas is considered, that difference is much greater.

Figure 6: Number of Retail Water Customers and LUEs

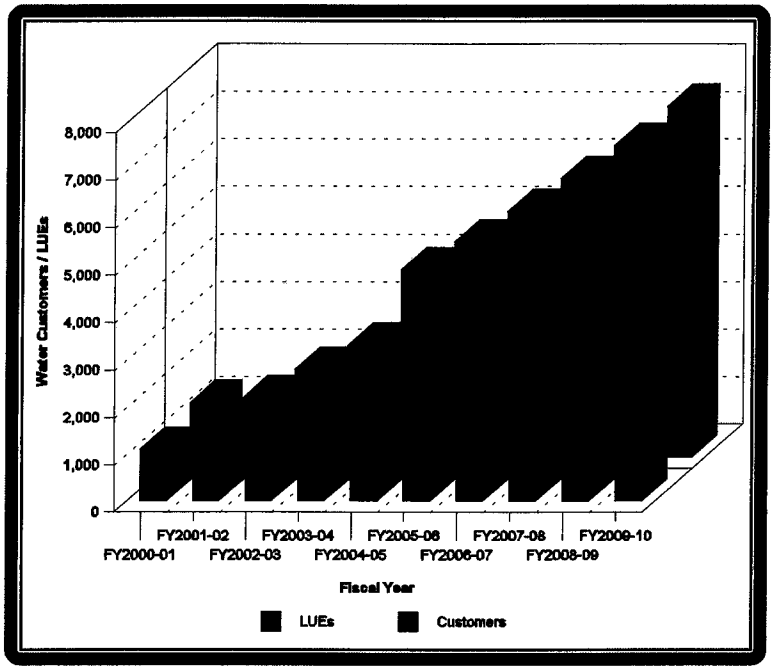
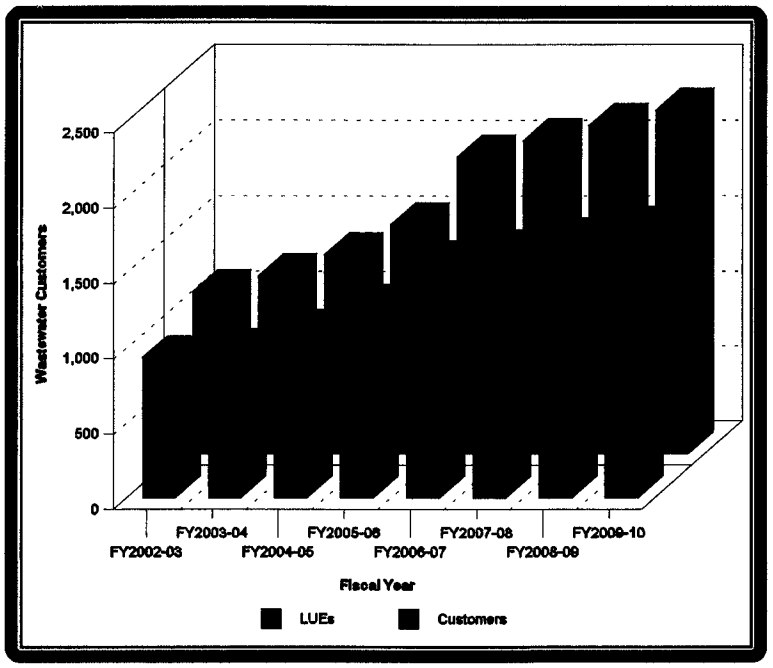


Figure 7: Number of Wastewater Customers and LUEs



2.3 EQUIVALENT CONNECTIONS (*Table 2-W* and *Table 2-S*)

Table 2 for each utility shows the number of equivalent connections for each utility.

There are two different ways of looking at equivalent meters for the water system, depending on what type of costs are being examined.

First, different meter sizes impose different maintenance costs for the utility. For example, a meter that is two inches in diameter imposes maintenance and billing costs 2.636 times greater than a typical 5/8" residential meter (AWWA). Thus that customer should be allocated 2.636 times the meter maintenance charge as the customer with a 5/8" meter. ***Table 2W*** shows the number of equivalent meters on the system based on the maintenance-related conversion factors. These figures may be used in the future for allocating certain types of maintenance costs; however, the current study does not allocate any costs using this data.

Another use of water meters is in estimating the total capacity demand on the system. Water meters are available in different sizes to provide for varying service demands. Larger meter sizes have a greater capacity potential, which is determined by the ratio of the capacity of the larger meter size to the capacity of the smaller meters in the system. For example, a 2" meter has eight times the potential capacity of a 5/8" meter used by a typical household. Accordingly, some costs (primarily capital costs) can be allocated according to the size of the meter since larger meter sizes require greater capacity in the system than smaller meters. Another term for capacity equivalent connections is living units equivalent (LUE's).

Sewer LUE's in ***Table 2S*** are based on the number of water LUE's per connection applied to the number of wastewater connections (one LUE per connection for residential, 4.12 LUE's per connection for commercial, and 13.00 LUE's per connection for multifamily).

Figure 6 shows the number of capacity-related retail water LUE's for water, compared to the number of customers. ***Figure 7*** shows similar information for the wastewater utility.

2.4 REVENUE REQUIREMENTS (*Table 3*)

2.4.1 Separation of Water and Sewer Costs

LCRA Staff separated water and wastewater costs and provided those to the Consultant. ***Table 3*** of each

utility shows O&M and debt service costs, as well as various uses of times coverage (operations reserve, community development transfer, times coverage)

2.4.2 Components of Costs

2.4.2.1 Operations and Maintenance Expenses

Overall, water operations and maintenance (O&M) costs are expected to decrease by 10% (in real dollars) from their FY2005-06 levels by FY2009-10, while usage is expected to increase by 43%. Adjusted for inflation (at 3% annually), costs per 1,000 gallons are expected to decrease by 20%.

Figure 8: Annual Water O&M Costs per 1,000 Gallons Billed

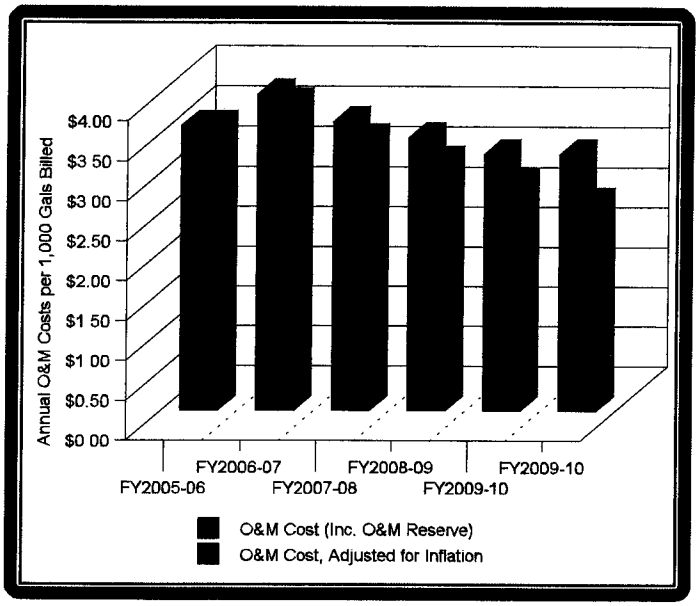
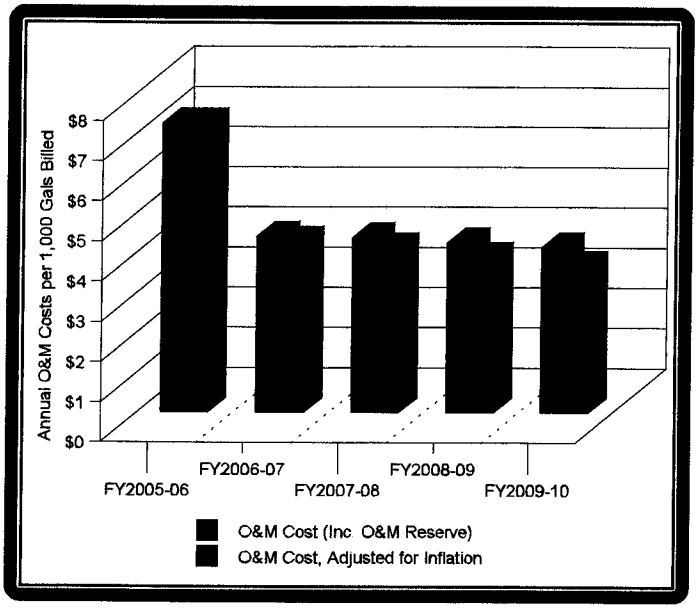


Figure 8 shows the change, both in terms of real dollars and adjusted for inflation ($2006). O&M cost per 1,000 gallons in FY2005-06 was $3.57 (real dollars). This is expected to increase to $3.96 in FY2006-07, primarily due to an increase in water reservation fee costs, and electrical and chemical costs. Thereafter, O&M costs per 1,000 gallons billed are expected to steadily decrease, both in real terms and in inflation-adjusted dollars.

Comparable sewer O&M costs per customer are shown in ***Figure 9***. O&M costs per 1,000 gallons are expected to decrease by 43% (real dollars) between FY2005-06 and FY2009-10, while billed gallons are expected to increase by almost 50%. When adjusted for inflation, costs per 1,000 gallons are expected to decrease by 49% during the same period.

As shown in ***Figure 9***, costs per 1,000 gallons are expected to drop from $7.21 in FY2005-06 to $4.39 in FY2006-07, and thereafter are expected to decline slightly each year. The primary reason for this decrease is lowered sludge disposal costs in FY2006-07, as well as changes in the LCRA methodology for allocating shared indirect costs.

Figure 9: Annual Wastewater O&M Costs per 1,000 Gallons Billed



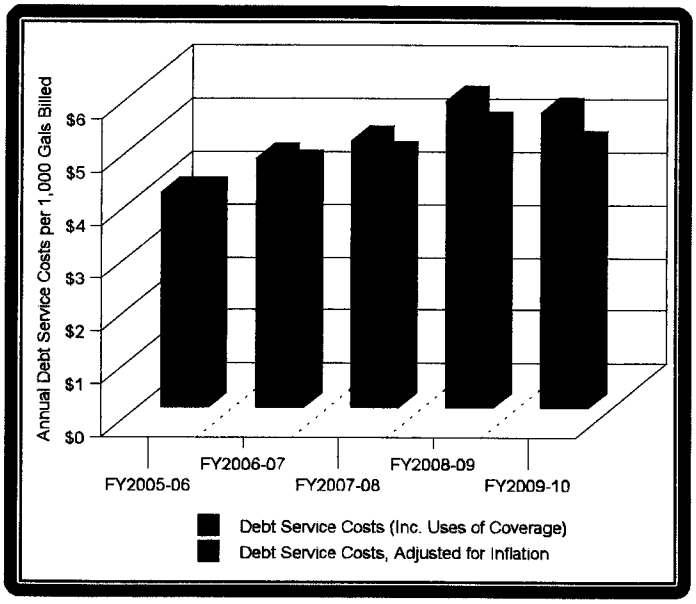
2.4.2.2 Debt Service Costs

Figure 10 shows that annual water debt service costs per 1,000 gallons varies from year to year, generally between four and six dollars. The current (FY2005-06) cost per 1,000 gallons is $4.07; that cost is expected to be $4.71 in FY2006-07, and then to increase annually to a high of $5.80 in FY2008-09. The FY2008-09 cost represents a 30% increase in inflation-adjusted costs from FY2005-06.

Figure 11 shows that wastewater debt service costs in FY2005-06 were $14.16 per 1,000 gallons; in FY2006-07 this is expected to decrease to $11.13 and to gradually decline thereafter to $9.71 in FY2009-2010.

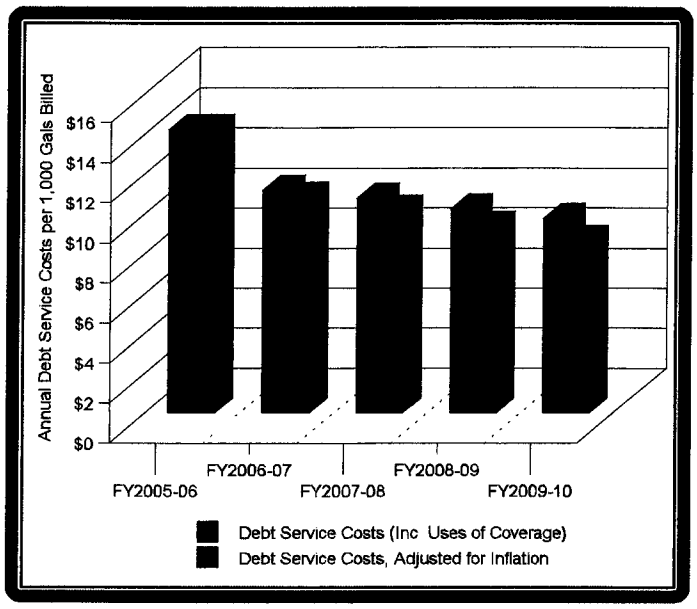
2.4.2.3 Non-rate Revenues / Operations Reserve / Times Coverage / Community Development

Figure 10: Annual Water Debt Service Costs per 1,000 Gallons Billed



Non-Rate Revenues. In order to determine rate requirements, all costs are identified and summed; then other sources of revenues are identified and used to offset the costs. The remainder, after non-rate revenues are subtracted from costs, is the amount of revenues which must be recovered in the rates. Non-rate revenues include such items as: Water LUE Reservation Charges (separate for retail and wholesale), Excess Capacity Funding (water), Raw Water Effluent Revenues (wastewater) and Miscellaneous

Figure 11: Annual Wastewater Debt Service Costs per 1,000 Gallons Billed



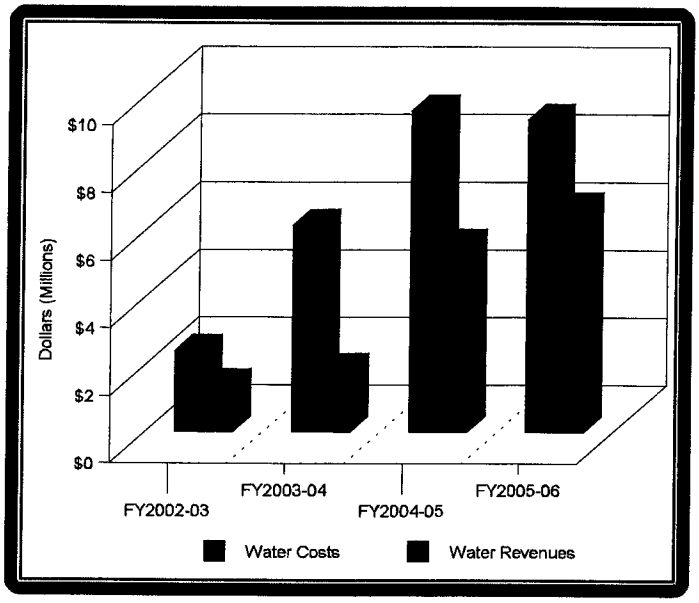
Revenues (tap fees, tariff fees, late payment penalties, new service fees, etc.).

In addition to recovery of net costs, another need is an adequate carryover (or ending) balance. Ideally, these cash reserves should be adequate to cover the cash needs of the utility during periods when revenues are inadequate to cover costs (such as during low-revenue winter months). The LCRA has specified its carryover balance, or "Operations Reserve" in its Policy 301, which requires an operations reserve of two months' of O&M expenses and six months of debt service. All debt service reserves have either been funded or will be debt financed; all O&M reserves have been funded to date, thus the only operations reserve costs shown in the cost of service study are related to the increase in O&M costs over those of FY2005-06.

Another policy-related requirement is "Community Development" charges, equivalent to 3% of revenues. These revenues are reinvested into LCRA service area communities in parks and recreational facilities and other community development projects which are not revenue financed.

A final consideration is "times coverage". Bond covenants may require that utilities set their rates at a level sufficient to pay for their operational costs, plus some multiplier times the average annual debt service. This often results in additional funds which are carried over to the next year and used to fund various utility functions, or, in the case of LCRA, are used to fund the Operations Reserve and Community Development contributions. By policy, LCRA requires 1.25 coverage on its debt. This amount of coverage is shown in ***Table 3W*** and ***Table 3S*** for prospective years.

Figure 12: Water Costs Compared to Water Revenues



alignment with costs, although still falling short.

2.4.4 O&M Costs by Function (*Table 4*)

2.4.4.1 Water

For each year, ***Table 4W*** subdivides water costs into three components: (a) base water costs are those associated with the use of water under average demand conditions; (b) extra capacity costs are those associated with serving peak supplies of water; and (c) customer costs are those associated with customer accounting, meter maintenance and distribution and service line maintenance. While many budget line items are clearly

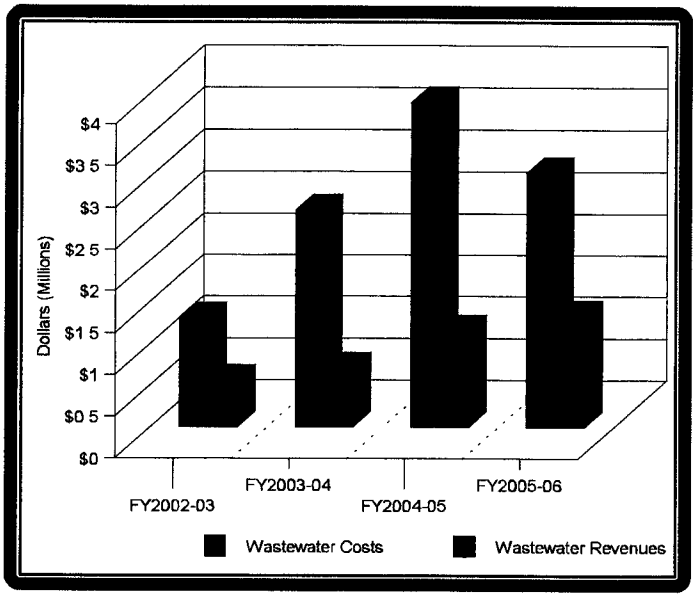
2.4.3 Net Costs Compared to Rate Revenues

Also shown in ***Table 3W*** and ***Table 3S*** are the amounts of rate revenues that have actually been collected for FY2002-03 through FY2005-06.

As shown in ***Figure 12***, the water utility has not fully recovered its costs in any of the years examined. Direct O&M costs were recovered through the rates, except for FY2003-04.

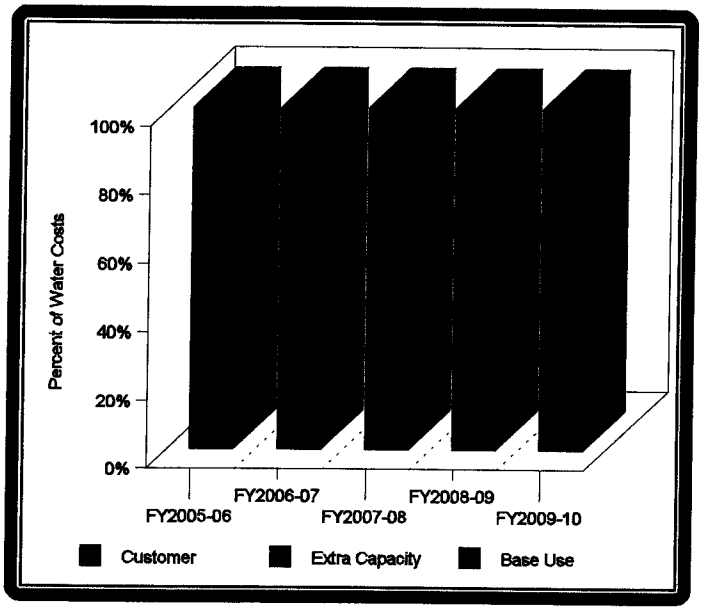
Comparable information is shown in ***Figure 13*** for the wastewater utility. Wastewater revenues have historically fallen far short of costs. In FY2005-06, the utility lowered debt service costs, thus revenues came in closer

Figure 13: Wastewater Costs Compared to Wastewater Revenues



assignable among these categories, some costs (usually general and administrative costs) are not readily assignable to one of these three functions. As recommended in the AWWA Water Rates Manual, these costs are allocated according to a "composite" allocation figure, based upon the allocation of those items which have a known cost assignment (exclusive of commodities, electricity, sludge removal and outside services). For example, if we disregard general and administrative costs and sum all other costs, we find that about 35% percent of all assignable costs are related to base use. Thus, we would similarly assign 35 percent of general and administrative costs to base use costs.

Figure 14: Percent of Water Costs by Function



Capital costs are divided into base and extra capacity components according to the peaking factors shown in ***Table 1W***. Thus, ***Table 4W*** allocations of capital-related costs reflect the fact that approximately 60% of the water utility's capacity is devoted to base use and 40% to peak demand.

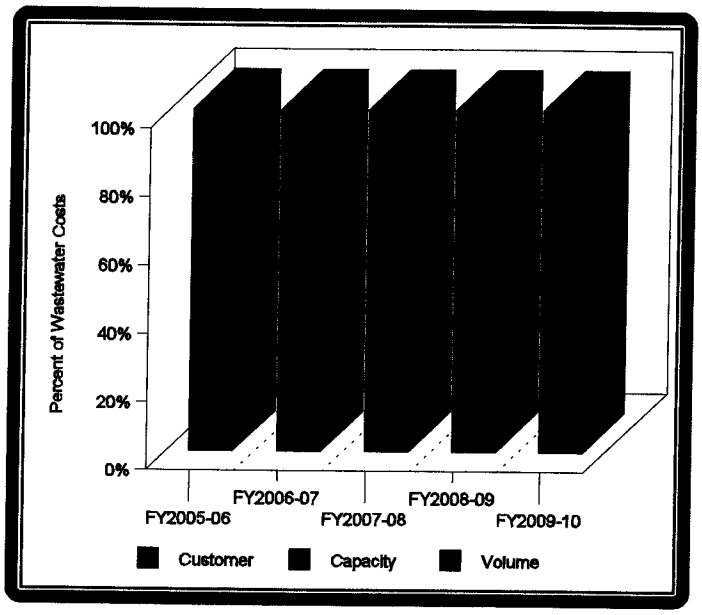
Figure 14 shows the distribution of costs among the three components. Base use is the largest component of cost (this category includes water, chemical and electrical costs), amounting to 53-72% of all costs. Approximately 25-36 percent of costs are associated with peak use (extra capacity), while the final 4-15 percent are allocated to customer-related functions.

The purpose of splitting out costs in this manner is to fairly allocate costs among customer classes. In particular, extra capacity costs, or peak-related costs, should be assigned to those classes which cause the greatest peaking demands on the system.

2.4.4.2 Sewer

Table 15 similarly subdivides sewer costs into components: (a) customer costs are similar to water customer costs to the extent that they pertain to customer accounting and collection and service line

Figure 15: Percent of Wastewater Costs by Function



maintenance; (b) capacity-related costs are related to the number of LUE's of capacity needed for each customer and (c) volume-related costs are all other costs.

Line items are annotated in a manner similar to water costs and general and administrative costs are similarly allocated.

Capacity-related costs generally amount to 79-87% of total costs, customer costs are generally 3-9% and volume costs comprise the remaining 10-12%.

2.5 JOINT AND SPECIFIC COSTS (*Table 6* through *Table 12*)

Tables 6W through ***12W*** and ***Tables 6S*** through ***12S*** are included in the model for the purpose of allocating each line item of cost to the specific class to which the cost pertains. Costs which are not directly assignable to any particular class or classes are jointly shared by all customers.

For the water utility, the distinction is between wholesale and retail customers. For example, operating center shared costs for water are not allocated to wholesale because those costs relate to retail services. Debt service costs are divided into retail and wholesale components according to relative asset values. LUE Reservation Charge revenues are also divided into wholesale and retail components.

For the wastewater utility, ***Tables 6S-12S*** are provided, but all costs are shared among all customers., with no class-specific cost assignments.

2.6 UNITS OF SERVICE (*Table 13*)

Table 13W simply re-states various measurements of customer usage developed earlier in the study, including number of gallons billed to each class (divided into base and extra capacity), number of capacity LUEs (for allocating retail capital costs), wholesale capacity commitments (for allocating wholesale capital

costs), and annual average number of customers. ***Table 13S*** shows wastewater billed and treated, number of LUEs, and annual average number of customers.

2.7 COST OF SERVICE (*Table 14*)

Final cost of service calculations are shown in ***Table 14W*** (water) and ***Table 14S*** (sewer). These are complex tables with several registers of information.

2.7.1 Water (*Table 14W*)

For the water utility, the top register of ***Table 14W*** shows the rate revenue requirements, subdivided into base, extra capacity and customer costs. Capital costs (primarily debt service) are also segregated. These are taken from ***Table 6W*** through ***Table 12W***.

In the second register of ***Table 14W*** are shown the water units of service used to assign costs to each customer class. Service units are shown for base water billed (1,000 gallons of production annually), peak/extra capacity production (1,000 gallons of excess use production), capital costs (retail LUEs and wholesale capacity commitments), and customer costs (number of customers).

The third register calculates a unit cost for each type of cost. For example, for FY2002-03, costs for capital-related costs amounted to $619.75 per year for retail customers. Thus the average capital-related cost is $51.65 per month ($619.75 / 12) per typical retail customer.

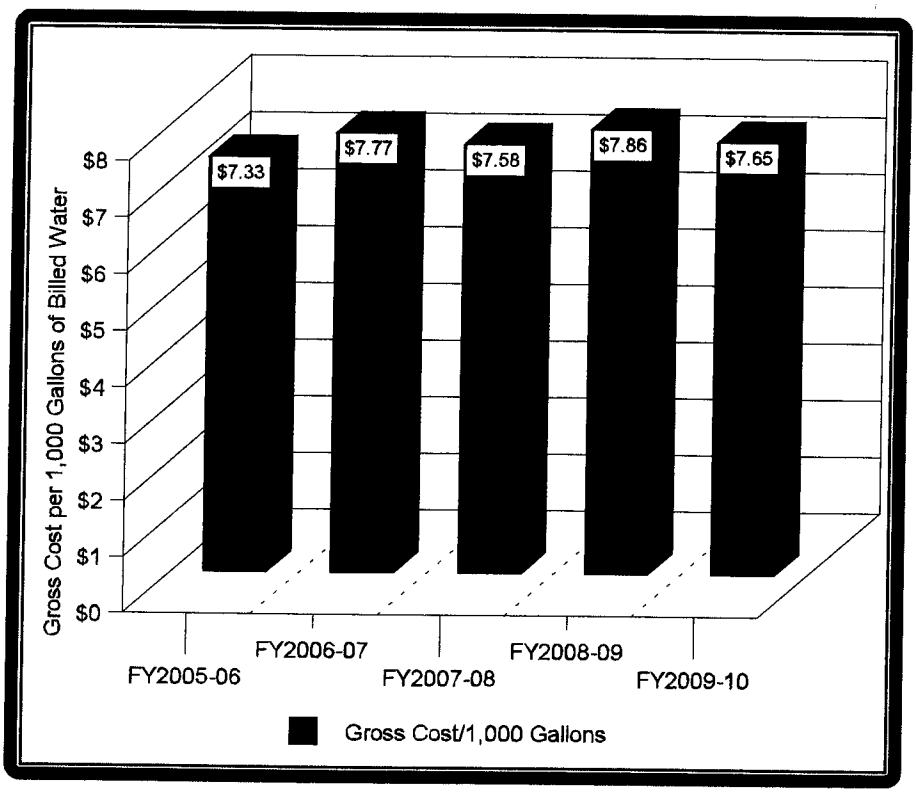
Next, the extended costs assigned to each class are shown in the fourth register. For example, for 2002-03, the residential class had total costs for base uses amounting to $394,901, total costs for extra capacity amounting to $61,337, capital costs of $831,893, and customer costs of $5,991. Thus, total costs for residential customers for that year amounted to $1,294,122. (This does not include raw water costs.)

Raw water costs are shown as a separate component in the last register; only a portion of the customer classes are assigned raw water costs, depending on the service arrangement of each class.

Figure 16 illustrates the change in utility-wide gross costs. (Gross costs are total costs divided by total billed gallons.) As can be seen, actual gross costs in FY2005-06 amounted to $7.33 per 1,000 gallons

billed. Gross costs for FY2006-07 are projected to increase by $0.44 per 1,000 gallons, or by 6.0%, with slight year-to-year variation thereafter.

Figure 16: Gross Cost per 1,000 Gallons of Water Billed



2.7.2 Sewer (*Table 14S*)

Table 14S and ***Figure 17*** contain similar information for sewer. In FY2005-06, gross costs were $18.41 per 1,000 gallons, and are expected to decrease by $4.87 (26%) to $13.57 in FY2006-07. Thereafter, costs are expected to decrease gradually each year.

2.8 RATES RESULTING FROM COST OF SERVICE ANALYSIS (*Table 15W-17W* and *Table 15S*)

Rates can be designed in a wide variety of manners, with consideration not only for recovering costs for the utility, but also for mitigating "rate shock", or sudden rate increases that cause unanticipated financial hardship for the customers. Also, there is a desire on the part of the utility to avoid year-to-year variability of the sort that results in rising and falling rates from one year to the next.

Nevertheless, it is instructive to examine the rates that would result directly from the cost of service analysis.

Figure 17: Gross Cost per 1,000 Gallons for Wastewater

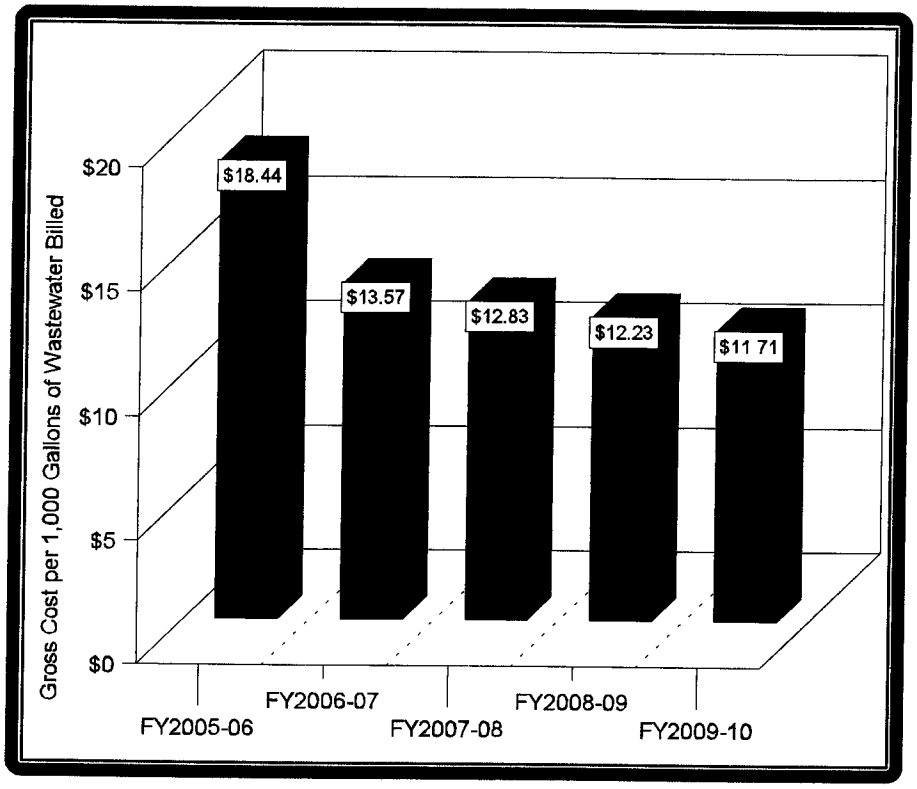


Table 15W shows rates that would result for wholesale water customers. In this table, for each customer class, capital costs and customer costs, or those costs that comprise a considerable part of the fixed expenses of the utility, are included in the minimum charge, while all other costs (including applicable raw water costs) are included in the volume charge. Capital costs for wholesale customers are allocated according to their relative capacity commitments. In some instances, a wholesale customer will begin paying minimum charges to pay for capacity before it starts using any water.

Table 16W shows the same type of information for retail customers, although these customer classes pay for capital costs according to active LUEs.

Finally, ***Table 17W*** shows annual percentage rate increases that would be necessary in order to recover costs in each year, for each class (excluding raw water costs). As can be seen in the table, initial rate increases in FY2006-07 would range from 6%-86%, depending on the class (although Belterra would see a slight decline). The reason for these large increases is primarily because current rates far underrecover costs. As is also seen in ***Table 17W***, it is anticipated that rates would vary slightly year-to-year after FY2006-07. Average annual rate changes are also shown in the rightmost column; this information may be useful for establishing a multi-year rate program.

Similar information on annual percentage rate increases is shown for the sewer utility in ***Table 15S***. As for the water utility, first-year rate increases for all customers would be substantial (62-116%), because current rates are well below cost. After the first year, rates would decrease somewhat each year.

3.0 CONCLUSIONS

In summary, the following conclusions can be made from the cost of service study:

Water

- The water utility has experienced, and is expected to continue to experience, rapid growth in terms of both customers and billed volumes
- Retail sales current represent 61% of water sales, consisting of residential (46%), commercial (12%), construction (3%) and multifamily (less than 1%).
- Seasonal peaking is exhibited by all classes; the construction class has the highest peak:average ratio (3.39), followed by residential (1.85), commercial (1.74), wholesale (1.73) and multifamily (1.49).
- **Gross overall water costs** in FY2005-06 amounted to $7.33 per 1,000 gallons billed. Gross costs for FY2006-07 are projected to increase by $0.44 per 1,000 gallons, or by 6.0%, with slight year-to-year variation thereafter.
    - **Water O&M cost** per 1,000 gallons in FY2005-06 was $3.57. This is expected to increase to $3.96 in FY2006-07, primarily due to an increase in water reservation fee costs, and electrical and chemical costs. Thereafter, O&M costs per 1,000 gallons billed are expected to steadily decrease, both in real terms and in inflation-adjusted dollars.
    - The current **water debt service cost** per 1,000 gallons is $4.07; that cost is expected to be $4.71 in FY2006-07, and then to increase annually to a high of $5.80 in FY2008-09. The FY2008-09 cost represents a 30% increase in inflation-adjusted costs from FY2005-06.
- The water utility has not fully recovered its costs in any of the years examined between 2002-03 and FY2005-06. Direct O&M costs were recovered through the rates, except for FY2003-04.
- In order to fully recover all water costs, initial rate increases in FY2006-07 would range from 6%-86%, depending on the class (although Belterra would see a slight decline). The reason for these large increases is primarily because current rates far underrecover costs. It is anticipated that rates would vary slightly year-to-year after FY2006-07.

Sewer

- The sewer utility is less than one-third the size of the water utility. It has also experienced growth, but at a lesser rate than the water utility.
- Currently, residential customers represent approximately 69% of billed sewer, followed by

commercial (26%) and multifamily (5%).

- In FY2005-06, gross **overall sewer costs** were $18.41 per 1,000 gallons, and are expected to decrease by $4.87 (26%) in FY2006-07. Thereafter, costs are expected to decrease gradually each year.
- Sewer **debt service** costs in FY2005-06 were $14.16 per 1,000 gallons; in FY2006-07 this is expected to decrease to $11.13 and to gradually decline thereafter to $9.71 in FY2009-2010.
- Wastewater revenues have historically fallen far short of costs.
- In order to fully recover all sewer costs, first-year rate increases for all customers would be substantial (62-116%), because current rates are well below cost. After the first year, rates would decrease somewhat each year.

TABLE 1W
WATER DEMAND AND PEAKING / CUSTOMERS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

MONTH/YEAR	GALLONS BILLED [a]						
	RESIDENTIAL	COMMERCIAL	CONSTRUCTION	MULTIFAMILY	RETAILTOTAL	OT WHOLESALE	GRAND TOTAL
FISCAL YEAR 2000-01							
July, 2000	12,849,390	0	0	0	12,849,390	30,265,700	43,115,090
August, 2000	40,219,300	0	0	0	40,219,300	27,619,900	67,839,200
September, 2000	43,988,650	0	0	0	43,988,650	36,615,800	80,604,450
October, 2000	30,797,990	0	0	0	30,797,990	19,205,674	50,003,664
November, 2000	13,210,940	0	0	0	13,210,940	9,793,300	23,004,240
December, 2000	10,272,750	0	0	0	10,272,750	7,537,000	17,809,750
January, 2001	10,170,450	0	0	0	10,170,450	12,210,290	22,380,740
February, 2001	10,386,660	0	0	0	10,386,660	13,193,790	23,580,450
March, 2001	8,832,920	0	0	0	8,832,920	10,962,040	19,794,960
April, 2001	11,374,720	0	0	0	11,374,720	9,565,000	20,939,720
May, 2001	21,314,550	0	0	0	21,314,550	13,055,300	34,369,850
June, 2001	29,388,150	0	0	0	29,388,150	26,418,000	55,806,150
Total Annual Usage, 2000-01	***242,806,470***	***0***	***0***	***0***	***242,806,470***	***216,441,794***	***459,248,264***
Average Monthly Usage, 2000-01	20,233,873	0	0	0	20,233,873	18,036,816	38,270,689
Peak Month Usage, 2000-01	43,988,650				43,988,650	36,615,800	80,604,450
Peak Month/Average Month	2 17				2 17	2 03	2 11
Base Capacity Percent	0 46				0 46	0 49	0 47
Excess Capacity Percent	0 54				0 54	0 51	0 53
Unaccounted For Water							
Average Monthly Connections							
Average Daily Water/Connection	609				609	148,248	1,147

TABLE 1W
WATER DEMAND AND PEAKING / CUSTOMERS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

MONTH/YEAR	GALLONS BILLED [a]						
	RESIDENTIAL	COMMERCIAL	CONSTRUCTION	MULTIFAMILY	RETAILTOTAL	OT.WHOLESAL	GRAND TOTAL
FISCAL YEAR 2001-02							
July, 2001	41,560,240	0	0	0	41,560,240	31,027,274	72,587,514
August, 2001	51,693,130	0	0	0	51,693,130	33,398,260	85,091,390
September, 2001	31,499,740	0	0	0	31,499,740	31,701,027	63,200,767
October, 2001	27,474,210	0	0	0	27,474,210	21,294,222	48,768,432
November, 2001	26,443,320	0	0	0	26,443,320	16,316,656	42,759,976
December, 2001	12,498,010	0	0	0	12,498,010	9,055,862	21,553,872
January, 2002	10,678,420	0	0	0	10,678,420	10,727,159	21,405,579
February, 2002	15,355,190	0	0	0	15,355,190	11,825,161	27,180,351
March, 2002	15,087,690	0	0	0	15,087,690	10,661,038	25,748,728
April, 2002	23,067,060	0	0	0	23,067,060	10,377,484	33,444,544
May, 2002	36,927,140	0	0	0	36,927,140	24,826,569	61,753,709
June, 2002	34,218,200	0	0	0	34,218,200	27,188,937	61,407,137
Total Annual Usage, 2001-02	***326,502,350***	***0***	***0***	***0***	***326,502,350***	***238,399,650***	***564,902,000***
Average Monthly Usage, 2001-02	27,208,529	0	0	0	27,208,529	19,866,638	47,075,167
Peak Month Usage, 2001-02	51,693,130				51,693,130	33,398,260	85,091,390
Peak Month/Average Month	1.90				1.90	1.68	1.81
Base Capacity Percent	0 53				0.53	0 59	0.55
Excess Capacity Percent	0.47				0.47	0.41	0.45
Unaccounted For Water							
Average Monthly Connections							
Average Daily Water/Connection	758				758	163,287	1,307

TABLE 1W
WATER DEMAND AND PEAKING / CUSTOMERS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

MONTH/YEAR	GALLONS BILLED [a]						
	RESIDENTIAL	COMMERCIAL	CONSTRUCTION	MULTIFAMILY	RETAILTOTAL	OT WHOLESAL	GRAND TOTAL
FISCAL YEAR 2002-03							
July, 2002	24,443,270	5,408,570	0	0	29,851,840	18,540,302	48,392,142
August, 2002	28,649,970	3,249,330	242,900	0	32,142,200	24,436,245	56,578,445
September, 2002	38,705,440	4,634,830	911,920	0	44,252,190	22,346,121	66,598,311
October, 2002	30,649,910	4,663,480	380,500	0	35,693,890	16,859,102	52,552,992
November, 2002	13,699,830	3,631,940	274,340	0	17,606,110	11,105,390	28,711,500
December, 2002	13,999,370	2,641,140	1,285,300	0	17,925,810	9,296,970	27,222,780
January, 2003	10,360,580	6,861,960	146,600	0	17,369,140	8,205,760	25,574,900
February, 2003	9,655,545	1,731,800	231,300	0	11,618,645	6,848,270	18,466,915
March, 2003	8,533,670	2,499,560	152,420	103,690	11,289,340	6,979,680	18,269,020
April, 2003	12,463,500	3,859,200	375,230	197,820	16,895,750	10,122,350	27,018,100
May, 2003	30,773,860	6,133,740	884,550	119,020	37,911,170	27,837,330	65,748,500
June, 2003	39,065,420	7,364,560	1,194,280	189,500	47,813,760	22,158,360	69,972,120
Total Annual Usage, 2002-03	***261,000,365***	***52,680,110***	***6,079,340***	***610,030***	***320,369,845***	***184,735,880***	***505,105,725***
Average Monthly Usage, 2002-03	21,750,030	4,390,009	506,612	152,508	26,697,487	15,394,657	42,092,144
Peak Month Usage, 2002-03	39,065,420	7,364,560	1,285,300	197,820	47,813,760	27,837,330	69,972,120
Peak Month/Average Month	1 80	1.68	2.54	1 30	1.79	1 81	1 66
Base Capacity Percent	0.56	0 60	0.39	0.77	0 56	0.55	0.60
Excess Capacity Percent	0.44	0.40	0 61	0.23	0.44	0.45	0.40
Unaccounted For Water							
Average Monthly Connections							
Average Daily Water/Connection	559	1,458	3,640	12,501	635	126,531	998

TABLE 1W
WATER DEMAND AND PEAKING / CUSTOMERS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

MONTH/YEAR	GALLONS BILLED [a]						
	RESIDENTIAL	COMMERCIAL	CONSTRUCTION	MULTIFAMILY	RETAILTOTAL	OT WHOLESAL	GRAND TOTAL
FISCAL YEAR 2003-04							
July, 2003	25,195,720	8,129,810	461,500	68,320	33,855,350	28,686,180	62,541,530
August, 2003	35,040,010	13,004,990	552,610	232,120	48,829,730	38,185,261	87,014,991
September, 2003	39,310,900	16,034,410	752,990	251,690	56,349,990	35,503,760	91,853,750
October, 2003	24,314,550	11,580,650	313,080	273,240	36,481,520	27,711,633	64,193,153
November, 2003	24,450,590	11,137,270	624,450	319,540	36,531,850	23,451,574	59,983,424
December, 2003	17,149,610	6,802,180	180,700	315,890	24,448,380	22,611,841	47,060,221
January, 2004	17,362,540	7,925,800	229,350	359,800	25,877,490	19,706,155	45,583,645
February, 2004	11,777,399	5,127,600	104,710	353,200	17,362,909	21,497,810	38,860,719
March, 2004	10,709,320	5,543,410	72,030	418,410	16,743,170	31,267,430	48,010,600
April, 2004	13,987,660	5,721,440	233,530	397,470	20,340,100	17,173,231	37,513,331
May, 2004	17,810,860	6,620,610	158,740	438,070	25,028,280	20,730,264	45,758,544
June, 2004	24,128,450	7,018,670	216,230	424,180	31,787,530	25,865,545	57,653,075
Total Annual Usage, 2003-04	***261,237,609***	***104,646,840***	***3,899,920***	***3,851,930***	***373,636,299***	***312,390,684***	***686,026,983***
Average Monthly Usage, 2003-04	21,769,801	8,720,570	324,993	320,994	31,136,358	26,032,557	57,168,915
Peak Month Usage, 2003-04	39,310,900	16,034,410	752,990	438,070	56,349,990	38,185,261	91,853,750
Peak Month/Average Month	1.81	1.84	2.32	1.36	1.81	1.47	1.61
Base Capacity Percent	0.55	0.54	0.43	0.73	0.55	0.68	0.62
Excess Capacity Percent	0.45	0.46	0.57	0.27	0.45	0.32	0.38
Unaccounted For Water							
Average Monthly Connections							
Average Daily Water/Connection	475	1,911	1,187	10,553	613	142,644	1,122

TABLE 1W
WATER DEMAND AND PEAKING / CUSTOMERS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

MONTH/YEAR	GALLONS BILLED [a]						
	RESIDENTIAL	COMMERCIAL	CONSTRUCTION	MULTIFAMILY	RETAILTOTAL	DT WHOLESAL	GRAND TOTAL
FISCAL YEAR 2004-05							
July, 2004	37,256,450	9,230,150	654,320	412,180	47,553,100	22,056,993	69,610,093
August, 2004	49,993,610	10,828,690	515,980	570,560	61,908,840	31,955,384	93,864,224
September, 2004	55,315,920	14,149,020	1,455,710	620,480	71,541,130	44,904,819	116,445,949
October, 2004	46,176,508	15,188,270	1,540,290	816,330	63,721,398	37,501,635	101,223,033
November, 2004	26,423,120	10,742,890	646,850	667,550	38,480,410	22,121,670	60,602,080
December, 2004	21,600,680	7,235,980	1,137,000	1,061,430	31,035,090	17,598,648	48,633,738
January, 2005	20,968,700	4,699,749	919,880	366,620	26,954,949	14,607,909	41,562,858
February, 2005	19,870,050	4,534,400	837,380	610,180	25,852,010	20,212,925	46,064,935
March, 2005	17,892,480	4,937,200	499,230	731,180	24,060,090	20,079,755	44,139,845
April, 2005	28,944,940	5,928,190	1,647,680	610,640	37,131,450	29,876,818	67,008,268
May, 2005	39,681,790	7,650,250	1,008,510	535,630	48,876,180	36,961,002	85,837,182
June, 2005	51,424,150	11,417,970	8,616,970	921,610	72,380,700	47,505,159	119,885,859
Total Annual Usage, 2004-05	***415,548,398***	***106,542,759***	***19,479,800***	***7,924,390***	***549,495,347***	***345,382,717***	***894,878,064***
Average Monthly Usage, 2004-05	34,629,033	8,878,563	1,623,317	660,366	45,791,279	28,781,893	74,573,172
Peak Month Usage, 2004-05	55,315,920	15,188,270	8,616,970	1,061,430	72,380,700	47,505,159	119,885,859
Peak Month/Average Month	1.60	1 71	5 31	1 61	1 58	1 65	1 61
Base Capacity Percent	0.63	0 58	0 19	0.62	0 63	0 61	0.62
Excess Capacity Percent	0 37	0.42	0.81	0 38	0.37	0.39	0 38
Unaccounted For Water							
Average Monthly Connections							
Average Daily Water/Connection	401	1,528	2,809	21,711	494	157,709	803

TABLE 1W
WATER DEMAND AND PEAKING / CUSTOMERS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

MONTH/YEAR	GALLONS BILLED [a]						
	RESIDENTIAL	COMMERCIAL	CONSTRUCTION	MULTIFAMILY	RETAILTOTAL	OT WHOLESAL	GRAND TOTAL
FISCAL YEAR 2005-06							
July, 2005	70,433,780	3,489,980	2,622,710	195,920	76,742,390	66,442,309	143,184,699
August, 2005	56,178,410	14,904,360	2,319,750	556,740	73,959,260	39,303,966	113,263,226
September, 2005	70,115,220	19,527,870	3,685,540	796,130	94,124,760	56,779,998	150,904,758
October, 2005	60,514,540	18,330,800	5,863,050	711,870	85,420,260	52,398,174	137,818,434
November, 2005	47,635,510	14,664,770	10,153,480	616,790	73,070,550	42,651,122	115,721,672
December, 2005	39,417,210	13,762,890	89,960	598,720	53,868,780	31,104,435	84,973,215
January, 2006	39,044,450	15,026,450	1,447,190	821,540	56,339,630	37,074,773	93,414,403
February, 2006	34,277,270	8,590,680	1,138,490	851,440	44,857,880	28,534,444	73,392,324
March, 2006	31,531,210	11,279,140	773,820	612,700	44,196,870	27,833,840	72,030,710
April, 2006	41,490,830	11,035,570	2,003,450	686,620	55,216,470	31,454,683	86,671,153
May, 2006	49,258,630	13,465,800	1,974,360	816,690	65,515,480	45,404,301	110,919,781
June, 2006	64,144,570	15,149,880	2,976,390	645,800	82,916,640	47,496,696	130,413,336
Total Annual Usage, 2005-06 [a]	***604,041,630***	***159,228,190***	***35,048,190***	***7,910,960***	***806,228,970***	***506,478,741***	***1,312,707,711***
Average Monthly Usage, 2005-06	50,336,803	13,269,016	2,920,683	659,247	67,185,748	42,206,562	109,392,309
Peak Month Usage, 2005-06	70,433,780	19,527,870	10,153,480	851,440	94,124,760	66,442,309	150,904,758
Peak Month/Average Month	1.40	1.47	3.48	1.29	1.40	1.57	1.38
Base Capacity Percent	0.71	0.68	0.29	0.77	0.71	0.64	0.72
Excess Capacity Percent	0.29	0.32	0.71	0.23	0.29	0.36	0.28
Unaccounted For Water							
Average Monthly Connections							
Average Daily Water/Connection	514	1,731	5,054	21,674	632	231,269	1,028

TABLE 1W
WATER DEMAND AND PEAKING / CUSTOMERS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

MONTH/YEAR	GALLONS BILLED [a]						
	RESIDENTIAL	COMMERCIAL	CONSTRUCTION	MULTIFAMILY	RETAILTOTAL	OT WHOLESAL	GRAND TOTAL
PROJECTED FISCAL YEAR 2006-07							
Total Annual Usage, 2006-07	***640,349,918***	***192,950,445***	***22,001,699***	***6,562,427***	***861,864,488***	***421,997,857***	***1,283,862,345***
Average Monthly Usage, 2006-07	53,362,493	16,079,204	1,833,475	546,869	71,822,041	35,166,488	106,988,529
Peak Month Usage, 2006-07	98,967,633	28,014,950	6,210,738	812,665	132,946,765	60,745,028	188,094,862
Peaking Factor [c]	1 85	1.74	3 39	1.49	1 85	1 73	1 76
Average Monthly Connections							
Average Daily Water/Connection [c]	450	1,657	3,173	17,979	557	165,166	828
PROJECTED FISCAL YEAR 2007-08							
Total Annual Usage, 2007-08	***708,337,625***	***238,314,969***	***22,001,699***	***6,562,427***	***975,216,720***	***513,635,412***	***1,488,852,132***
Average Monthly Usage, 2007-08	59,028,135	19,859,581	1,833,475	546,869	81,268,060	42,802,951	124,071,011
Peak Month Usage, 2007-08	109,475,298	34,601,537	6,210,738	812,665	150,431,895	73,935,914	218,127,307
Peaking Factor [c]	1 85	1 74	3.39	1 49	1.85	1.73	1 76
Average Monthly Connections							
Average Daily Water/Connection [c]	445	1,657	3,173	17,979	559	156,358	852
PROJECTED FISCAL YEAR 2008-09							
Total Annual Usage, 2008-09	***767,491,093***	***290,332,957***	***22,001,699***	***6,562,427***	***1,086,388,176***	***577,144,583***	***1,663,532,759***
Average Monthly Usage, 2008-09	63,957,591	24,194,413	1,833,475	546,869	90,532,348	48,095,382	138,627,730
Peak Month Usage, 2008-09	118,617,611	42,154,157	6,210,738	812,665	167,580,629	83,077,824	243,719,248
Peaking Factor [c]	1 85	1 74	3 39	1.49	1 85	1 73	1 76
Average Monthly Connections							
Average Daily Water/Connection [c]	438	1,657	3,173	17,979	561	175,691	858
PROJECTED FISCAL YEAR 2009-10							
Total Annual Usage, 2009-10	***827,890,380***	***358,682,175***	***22,001,699***	***6,562,427***	***1,215,136,680***	***659,174,866***	***1,874,311,546***
Average Monthly Usage, 2009-10	68,990,865	29,890,181	1,833,475	546,869	101,261,390	54,931,239	156,192,629
Peak Month Usage, 2009-10	127,952,467	52,077,948	6,210,738	812,665	187,440,708	94,885,779	274,599,822
Peaking Factor [c]	1 85	1.74	3.39	1.49	1 85	1 73	1 76
Average Monthly Connections							
Average Daily Water/Connection [c]	430	1,657	3,173	17,979	565	180,596	870

[a] Historical ussage and customers for retail from WTC-Hill Country Demographics.xls [Demographics Tab]; and FY06 WTC TCTM-Actuals.xls [Demographic
Historical usage and customers for wholesale from WTC Water Model 1_10_06.xls [Wholesale Demographics Tab], and WTC-Hill Country Demographics
Projected usage for FY2005-06 from Projected Retail LUEs and Usage.xls (Residential Use); WTC Connection Growth.xls (Nonresidential Retail Use) and
[b] FY04 customers taken from December 2003 counts (FY04 WTC Regional Summary.xls [Demographics Tab], projected growth from Table 2
[c] Average of FY2000-01 through FY2004-05, where available. Homestead based on year-end estimate for FY2005-06.

TABLE 1W
WATER DEMAND AND PEAKING / CUSTOMI
LOWER COLORADO RIVER AUTHORITY
West Travis County System

MONTH/YEAR	CUSTOMERS [a,b]						
	RESIDENTIAL	COMMERCIAL	CONSTRUCTION	MULTIFAMILY	RETAIL TOTAL	OT WHOLESAL	GRAND TOTAL
FISCAL YEAR 2000-01							
July, 2000	283	0	0	0	283	4	287
August, 2000	1,002	0	0	0	1,002	4	1,006
September, 2000	1,025	0	0	0	1,025	4	1,029
October, 2000	1,048	0	0	0	1,048	4	1,052
November, 2000	1,067	0	0	0	1,067	4	1,071
December, 2000	1,069	0	0	0	1,069	4	1,073
January, 2001	1,079	0	0	0	1,079	4	1,083
February, 2001	1,105	0	0	0	1,105	4	1,109
March, 2001	1,112	0	0	0	1,112	4	1,116
April, 2001	1,129	0	0	0	1,129	4	1,133
May, 2001	1,142	0	0	0	1,142	4	1,146
June, 2001	1,150	0	0	0	1,150	4	1,154
Total Annual Usage, 2000-01							
Average Monthly Usage, 2000-01							
Peak Month Usage, 2000-01							
Peak Month/Average Month							
Base Capacity Percent							
Excess Capacity Percent							
Unaccounted For Water							
Average Monthly Connections	1,093	0	0	0	1,093	4	1,097
Average Daily Water/Connection							

TABLE 1W
WATER DEMAND AND PEAKING / CUSTOMI
LOWER COLORADO RIVER AUTHORITY
West Travis County System

MONTH/YEAR	CUSTOMERS [a,b]						
	RESIDENTIAL	COMMERCIAL	CONSTRUCTION	MULTIFAMILY	RETAIL TOTAL	OT WHOLESAL	GRAND TOTAL
FISCAL YEAR 2001-02							
July, 2001	1,163	0	0	0	1,163	4	1,167
August, 2001	1,168	0	0	0	1,168	4	1,172
September, 2001	1,173	0	0	0	1,173	4	1,177
October, 2001	1,171	0	0	0	1,171	4	1,175
November, 2001	1,175	0	0	0	1,175	4	1,179
December, 2001	1,171	0	0	0	1,171	4	1,175
January, 2002	1,178	0	0	0	1,178	4	1,182
February, 2002	1,178	0	0	0	1,178	4	1,182
March, 2002	1,193	0	0	0	1,193	4	1,197
April, 2002	1,199	0	0	0	1,199	4	1,203
May, 2002	1,200	0	0	0	1,200	4	1,204
June, 2002	1,161	0	0	0	1,161	4	1,165
Total Annual Usage, 2001-02							
Average Monthly Usage, 2001-02							
Peak Month Usage, 2001-02							
Peak Month/Average Month							
Base Capacity Percent							
Excess Capacity Percent							
Unaccounted For Water							
Average Monthly Connections	1,180	0	0	0	1,180	4	1,184
Average Daily Water/Connection							

TABLE 1W
WATER DEMAND AND PEAKING / CUSTOMI
LOWER COLORADO RIVER AUTHORITY
West Travis County System

MONTH/YEAR	CUSTOMERS [a,b]						
	RESIDENTIAL	COMMERCIAL	CONSTRUCTION	MULTIFAMILY	RETAIL TOTAL	OT WHOLESAL	GRAND TOTAL
FISCAL YEAR 2002-03							
July, 2002	1,121	77	0	0	1,198	4	1,202
August, 2002	1,171	73	2	0	1,246	4	1,250
September, 2002	1,192	73	3	0	1,268	4	1,272
October, 2002	1,215	73	3	0	1,291	4	1,295
November, 2002	1,228	88	4	0	1,320	4	1,324
December, 2002	1,224	87	4	0	1,315	4	1,319
January, 2003	1,263	109	3	0	1,375	4	1,379
February, 2003	1,278	111	4	0	1,393	4	1,397
March, 2003	1,306	112	4	1	1,423	4	1,427
April, 2003	1,327	113	6	1	1,447	4	1,451
May, 2003	1,366	112	6	1	1,485	4	1,489
June, 2003	1,395	110	10	1	1,516	4	1,520
Total Annual Usage, 2002-03							
Average Monthly Usage, 2002-03							
Peak Month Usage, 2002-03							
Peak Month/Average Month							
Base Capacity Percent							
Excess Capacity Percent							
Unaccounted For Water							
Average Monthly Connections	1,279	99	5	0	1,383	4	1,387
Average Daily Water/Connection							

TABLE 1W
WATER DEMAND AND PEAKING / CUSTOMI
LOWER COLORADO RIVER AUTHORITY
West Travis County System

MONTH/YEAR	CUSTOMERS [a,b]						
	RESIDENTIAL	COMMERCIAL	CONSTRUCTION	MULTIFAMILY	RETAIL TOTAL	OT WHOLESAL	GRAND TOTAL
FISCAL YEAR 2003-04							
July, 2003	1,413	134	12	1	1,560	5	1,565
August, 2003	1,394	136	11	1	1,542	6	1,548
September, 2003	1,434	136	11	1	1,582	6	1,588
October, 2003	1,451	149	10	1	1,611	6	1,617
November, 2003	1,476	150	8	1	1,635	6	1,641
December, 2003	1,487	150	7	1	1,645	6	1,651
January, 2004	1,516	151	9	1	1,677	6	1,683
February, 2004	1,522	154	7	1	1,684	6	1,690
March, 2004	1,530	153	9	1	1,693	6	1,699
April, 2004	1,541	151	10	1	1,703	6	1,709
May, 2004	1,562	152	10	1	1,725	6	1,731
June, 2004	1,564	153	12	1	1,730	6	1,736
Total Annual Usage, 2003-04							
Average Monthly Usage, 2003-04							
Peak Month Usage, 2003-04							
Peak Month/Average Month							
Base Capacity Percent							
Excess Capacity Percent							
Unaccounted For Water							
Average Monthly Connections	1,508	150	9	1	1,669	6	1,675
Average Daily Water/Connection							

TABLE 1W
WATER DEMAND AND PEAKING / CUSTOMI
LOWER COLORADO RIVER AUTHORITY
West Travis County System

MONTH/YEAR	CUSTOMERS [a,b]						
	RESIDENTIAL	COMMERCIAL	CONSTRUCTION	MULTIFAMILY	RETAIL TOTAL	OT WHOLESAL	GRAND TOTAL
FISCAL YEAR 2004-05							
July, 2004	2,692	174	13	1	2,880	6	2,886
August, 2004	2,764	179	17	1	2,961	6	2,967
September, 2004	2,768	181	15	1	2,965	6	2,971
October, 2004	2,785	181	17	1	2,984	6	2,990
November, 2004	2,772	183	19	1	2,975	6	2,981
December, 2004	2,786	186	20	1	2,993	6	2,999
January, 2005	2,801	184	18	1	3,004	6	3,010
February, 2005	2,821	186	18	1	3,026	6	3,032
March, 2005	2,845	196	22	1	3,064	6	3,070
April, 2005	2,867	195	22	1	3,085	6	3,091
May, 2005	2,941	197	21	1	3,160	6	3,166
June, 2005	2,970	222	16	1	3,209	6	3,215
Total Annual Usage, 2004-05							
Average Monthly Usage, 2004-05							
Peak Month Usage, 2004-05							
Peak Month/Average Month							
Base Capacity Percent							
Excess Capacity Percent							
Unaccounted For Water							
Average Monthly Connections	2,836	191	19	1	3,047	6	3,053
Average Daily Water/Connection							

TABLE 1W
WATER DEMAND AND PEAKING / CUSTOMI
LOWER COLORADO RIVER AUTHORITY
West Travis County System

MONTH/YEAR	CUSTOMERS [a,b]						
	RESIDENTIAL	COMMERCIAL	CONSTRUCTION	MULTIFAMILY	RETAIL TOTAL	OT WHOLESAL	GRAND TOTAL
FISCAL YEAR 2005-06							
July, 2005	2,952	221	23	1	3,197	6	3,203
August, 2005	2,977	223	18	1	3,219	6	3,225
September, 2005	3,022	239	19	1	3,281	6	3,287
October, 2005	3,027	245	19	1	3,292	6	3,298
November, 2005	3,062	241	21	1	3,325	6	3,331
December, 2005	3,086	256	17	1	3,360	6	3,366
January, 2006	3,233	256	18	1	3,508	6	3,514
February, 2006	3,278	256	18	1	3,553	6	3,559
March, 2006	3,340	258	19	1	3,618	6	3,624
April, 2006	3,361	258	19	1	3,639	6	3,645
May, 2006	3,403	261	16	1	3,680	6	3,686
June, 2006	3,403	254	22	1	3,680	6	3,686
Total Annual Usage, 2005-06 [a]							
Average Monthly Usage, 2005-06							
Peak Month Usage, 2005-06							
Peak Month/Average Month							
Base Capacity Percent							
Excess Capacity Percent							
Unaccounted For Water							
Average Monthly Connections	3,222	252	19	1	3,494	6	3,500
Average Daily Water/Connection							

TABLE 1W
WATER DEMAND AND PEAKING / CUSTOMI
LOWER COLORADO RIVER AUTHORITY
West Travis County System

MONTH/YEAR	CUSTOMERS [a,b]						
	RESIDENTIAL	COMMERCIAL	CONSTRUCTION	MULTIFAMILY	RETAIL TOTAL	OT WHOLESAL	GRAND TOTAL
PROJECTED FISCAL YEAR 2006-07							
Total Annual Usage, 2006-07							
Average Monthly Usage, 2006-07							
Peak Month Usage, 2006-07							
Peaking Factor [c]							
Average Monthly Connections	3,900	319	19	1	4,239	7	4,246
Average Daily Water/Connection [c]							
PROJECTED FISCAL YEAR 2007-08							
Total Annual Usage, 2007-08							
Average Monthly Usage, 2007-08							
Peak Month Usage, 2007-08							
Peaking Factor [c]							
Average Monthly Connections	4,365	394	19	1	4,779	9	4,788
Average Daily Water/Connection [c]							
PROJECTED FISCAL YEAR 2008-09							
Total Annual Usage, 2008-09							
Average Monthly Usage, 2008-09							
Peak Month Usage, 2008-09							
Peaking Factor [c]							
Average Monthly Connections	4,806	480	19	1	5,306	9	5,315
Average Daily Water/Connection [c]							
PROJECTED FISCAL YEAR 2009-10							
Total Annual Usage, 2009-10							
Average Monthly Usage, 2009-10							
Peak Month Usage, 2009-10							
Peaking Factor [c]							
Average Monthly Connections	5,277	593	19	1	5,890	10	5,900
Average Daily Water/Connection [c]							

[a] Historical ussage and customers for retail frcs Tab
Historical usage and customers for wholesal2.xls
Projected usage for FY2005-06 from Project\Projected Wholesale LUEs and Usage.xls (Wholesale Use).
[b] FY04 customers taken from December 200
[c] Average of FY2000-01 through FY2004-05,

TABLE 2W
EQUIVALENT RETAIL WATER CONNECTIONS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

YEAR / METER SIZE	AVERAGE METERS [a]						METER FACTORS FOR MAINTENANCE	EQUIVALENT METERS (Maintenance)					
	BEE CAVE DISTRICT							BEE CAVE DISTRICT					
	RESIDENTIAL	COMMERCIAL	CONSTRUCTION	MULTIFAMILY	RETAIL TOTAL	GRAND TOTAL		RESIDENTIAL	COMMERCIAL	CONSTRUCTION	MULTIFAMILY	RETAIL TOTAL	GRAND TOTAL
FY2000-01 (estimated)	1,093	0	0	0	1,093	1,093		1,096	0	0	0	1,096	1,096
FY2001-02 (estimated)	1,180	0	0	0	1,180	1,180		1,183	0	0	0	1,183	1,183
FY2002-03 (estimated)	1,280	104	5	1	1,390	1,390		1,284	210	16	13	1,522	1,522
FY2003-04 (actual)													
5/8"	1,488	74		0	1,562	1,562	1.000	1,488	74	0	0	1,562	1,562
3/4"	34	6		0	40	40	1.000	34	6	0	0	40	40
1"	4	24		0	28	28	1.273	5	31	0	0	36	36
1-1/4, 1-1/2"	1	20		0	21	21	1.636	2	33	0	0	35	35
2"	1	13	9	0	23	23	2.636	3	58	24	0	85	85
3"	0	8		0	8	8	10.000	0	80	0	0	80	80
4"	0	3		1	4	4	12.727	0	38	0	13	51	51
6"	0	0		0	0	0	19.091	0	0	0	0	0	0
8"	0	1		0	1	1	26.364	0	26	0	0	26	26
10"	0	0		0	0	0	26.364	0	0	0	0	0	0
Totals	***1,528***	***149***	***9***	***1***	***1,687***	***1,687***		***1,532***	***346***	***24***	***13***	***1,915***	***1,915***
FY2004-05 (estimated)	2,865	210	19	1	3,095	3,095		2,870	396	60	13	3,339	3,339
FY2005-06 (actual)													
5/8"	2,992	125	1	0	3,118	3,118	1.000	2,992	126	1	0	3,119	3,119
3/4"	237	15		0	252	252	1.000	237	15	0	0	252	252
1"	12	53		0	65	65	1.273	15	68	0	0	83	83
1-1/4, 1-1/2"	1	30		0	31	31	1.636	2	49	0	0	51	51
2"	1	32	12	0	45	45	2.636	3	116	32	0	151	151
3"	0	6	2	0	8	8	10.000	0	80	20	0	100	100
4"	0	0		1	1	1	12.727	0	0	0	13	13	13
6"	0	0		0	0	0	19.091	0	0	0	0	0	0
8"	0	1		0	1	1	26.364	0	26	0	0	26	26
10"	0	0		0	0	0	26.364	0	0	0	0	0	0
Totals	***3,243***	***262***	***15***	***1***	***3,521***	***3,521***		***3,249***	***480***	***53***	***13***	***3,795***	***3,795***
FY2006-07 (projected)	3,900	319	19	1	4,239	4,239		3,907	570	60	13	4,550	4,550
FY2007-08 (projected)	4,365	394	19	1	4,779	4,779		4,373	683	60	13	5,130	5,130
FY2008-09 (projected)	4,806	480	19	1	5,306	5,306		4,815	814	60	13	5,703	5,703
FY2009-10 (projected)	5,277	593	19	1	5,890	5,890		5,288	999	60	13	6,360	6,360
Average Equivalent Connections / Meter								1.002	2.010	3.182	13.000	1.096	1.096

*Meter equivalents for all years estimated based on FY2003-04 and FY2005-06 meter counts Equivalents from AWWA No. M1, Third Edition, p. 27

[a] For FY2005-06, 2_2006_meters.xls
[b] Projected Residential LUEs from Projected Retail LUEs and Usage xls; projected nonresidential retail LUE's from WTC Connection Growth.xls.
[c] Projected meters, where not calculated from LUE projections, were taken from WTC Connection Growth.xls; Construction meter projections from JP Sanchez, August 18, 2006.

TABLE 2W
EQUIVALENT RETAIL WATER CONNECTIONS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

YEAR / METER SIZE	METER FACTORS FOR CAPACITY *	EQUIVALENT METERS (Capacity) [b] BEE CAVE DISTRICT RESIDENTIAL	COMMERCIAL	CONSTRUCTION	MULTIFAMILY	RETAIL TOTAL	GRAND TOTAL
FY2000-01 (estimated)		1,148	0	0	0	1,148	1,148
FY2001-02 (estimated)		1,240	0	0	0	1,240	1,240
FY2002-03 (estimated)		1,342	438	42	25	1,847	1,847
FY2003-04 (actual)							
5/8"	1.000	1,488	74	0	0	1,562	1,562
3/4"	1.500	51	9	0	0	60	60
1"	2.500	10	60	0	0	70	70
1-1/4, 1-1/2"	5.000	5	100	0	0	105	105
2"	8.000	8	176	72	0	256	256
3"	16.000	0	128	0	0	128	128
4"	25.000	0	75	0	25	100	100
6"	50.000	0	0	0	0	0	0
8"	80.000	0	80	0	0	80	80
10"	115.000	0	0	0	0	0	0
Totals		***1,562***	***702***	***72***	***25***	***2,361***	***2,361***
FY2004-05 (estimated)		2,959	810	159	25	3,953	3,953
FY2005-06 (actual)							
5/8"	1.000	2,992	126	1	0	3,119	3,119
3/4"	1.500	357	23	0	0	380	380
1"	2.500	30	133	0	0	163	163
1-1/4, 1-1/2"	5.000	5	150	0	0	155	155
2"	8.000	8	352	96	0	456	456
3"	16.000	0	128	32	0	160	160
4"	25.000	0	0	0	25	25	25
6"	50.000	0	0	0	0	0	0
8"	80.000	0	80	0	0	80	80
10"	115.000	0	0	0	0	0	0
Totals		***3,392***	***992***	***129***	***25***	***4,538***	***4,538***
FY2006-07 (projected)		3,849	1,145	159	25	5,178	5,178
FY2007-08 (projected)		4,320	1,359	159	25	5,863	5,863
FY2008-09 (projected)		4,766	1,605	159	25	6,556	6,556
FY2009-10 (projected)		5,241	1,964	159	25	7,390	7,390
Average Equivalent Connections / Meter		1.04	4.12	8.38	25.00	1.32	1.32

*Meter equivalents for all years estimated based

[a] For FY2005-06, 2_2006_meters.xls
[b] Projected Residential LUEs from Projected R
[c] Projected meters, where not calculated from

TABLE 3W
WATER REVENUE REQUIREMENTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	ACTUAL 2002-03	ACTUAL 2003-04	ACTUAL 2004-05	BUDGET 2005-06	BUDGET 2006-07	BUDGET 2007-08	BUDGET 2008-09	BUDGET 2009-10
BEGINNING FUND BALANCE		***$0***	***$0***	***$0***	***$0***	***$0***	***$1,208,340***	***$2,640,509***	***$4,485,672***
NON-RATE REVENUES									
LUE Reservation Charges Wholesale [f]		$167,760	$455,280	$435,350	$400,935	$663,520	$639,260	$612,760	$586,260
LUE Reservation Charges Retail [f]					$11,375	$104,125	$86,625	$69,125	$51,625
Excess Capacity Funding [h]						$763,000	$1,295,000	$2,049,000	$2,059,000
Misc. Revenues [g]		$155,121	$144,308	$294,392	$379,184	$128,000	$171,000	$194,000	$217,000
TOTAL NON-RATE REVENUES		***$322,881***	***$599,588***	***$729,742***	***$791,494***	***$1,658,645***	***$2,191,885***	***$2,924,885***	***$2,913,885***

TABLE 3W
WATER REVENUE REQUIREMENTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	ACTUAL 2002-03	ACTUAL 2003-04	ACTUAL 2004-05	BUDGET 2005-06	BUDGET 2006-07	BUDGET 2007-08	BUDGET 2008-09	BUDGET 2009-10
OPERATIONS AND MAINTENANCE EXPENSES									
DIRECT O&M EXPENSES [a]									
Salaries	610001	$75,163	$163,803	$385,331	$364,839	$382,059	$408,850	$421,410	$434,306
Overtime	610002	$30,393							
Labor Burden-Fica Allocated	610101	$8,075							
Labor Burden-Pension Allocated	610102	$8,856							
Labor Burden-Benefits Allocate	610103	$11,620							
Labor Burden-Leave Cost Alloca	610104	$14,469							
Stores Materials	620001	$461	$7,979						
Materials And Supplies	621001	$11,710		$49,105	$46,503	$81,000	$97,686	$111,655	$128,180
Unleaded Gasoline	621002						$0	$0	$0
Chemicals	621004	$1,135	$36,914	$64,616	$64,616	$108,600	$130,972	$149,701	$171,856
Aluminum Sulfate	621005	$7,816					$0	$0	$0
Sodium Hypoclorite	621006	$5,566					$0	$0	$0
Chlorine	621007	$12,729					$0	$0	$0
Polymer	621008	$7,406					$0	$0	$0
Ammonia	621009						$0	$0	$0
Plant/System Equipment	621010	$3,549					$0	$0	$0
Electrical/Instrumentation	621011	$8,380					$0	$0	$0
Piping	621012	$1,488					$0	$0	$0
Lab Equipment and Materials	621013	$800					$0	$0	$0
Safety/Envrio Supplies & Equip	621014	$202	$22,152				$0	$0	$0
Vehicle/Equipment Usage	630001	-$77	$3,567	$10,894	$10,479	$1,500	$1,809	$2,068	$2,374
Legal Service Fees	640002	$591	$5,241	$2,181	$2,181		$0	$0	$0
Outside Services	640004	$39,848	$72,606	$268,251	$267,527	$85,675	$103,324	$118,099	$135,578
Contract Labor	640005	$492	$14,070				$0	$0	$0
Sludge Disposal	640007	$7,335		$0			$0	$0	$0
Dirt/Gravel Hauling	640012						$0	$0	$0
Waste Disposal Mgt/Serv	640013	$82					$0	$0	$0
Janitorial Service	640014	$2,800					$0	$0	$0
Landscaping/Lawn Maint Ser	640016	$6,510					$0	$0	$0
Property Acquisition and Lease	670001		$301	$3,565	$2,376	$1,642	$1,980	$2,263	$2,598
Tool/Equip Rental No/Operator	670002	$130					$0	$0	$0
Hardware Lease/Lic/Maint	680002	$313					$0	$0	$0
Employee Training Expenses	690001			$696	$696		$0	$0	$0
Employee Business Expenses	690002	$458		$1,973	$1,973		$0	$0	$0
Other Employee Expenses	690004	$116	$3,486	$4,850	$4,850		$0	$0	$0
Utilities: Water, Sewer, Natural Gas				$3,666	$3,666		$0	$0	$0
Utilities: Electric Service	710002	$335,622	$438,496	$600,576	$548,432	$637,232	$768,502	$878,398	$1,008,400
Utilities. Telephone	710003	$10,340	$10,290	$13,200	$12,206	$11,000	$13,266	$15,163	$17,407
Postage And Freight	730002	$108					$0	$0	$0
Environ Regulatory Fees	730003	$2,362	$4,827	$6,426	$6,426	$5,422	$6,539	$7,474	$8,580
Electronic/Onln Subscripts/Pub	730004	$37					$0	$0	$0
Cdpp Grant Awards-Cash	730007						$0	$0	$0
Interlcal Coop Cntrl Pymt	730013						$0	$0	$0
Copy Machine Expense	730022	$2,150					$0	$0	$0
Raw Water Charges [b]	730501						$0	$0	$0
Water Charge - Reservation Fee	730502	$102,008	$94,500			$131,156	$158,174	$180,793	$207,550
Treated Water Purchases			$38,188				$0	$0	$0
Internal Service Charged	740001	$6,065		$22,012	$21,549	$8,674	$10,461	$11,957	$13,726
Other Expenses			$15,324	$482	$482				
Miscellaneous Expenses	799998	$55	$33,023	$4,241	$4,241				
Subtotals		***$727,164***	***$964,767***	***$1,442,065***	***$1,363,042***	***$1,453,960***	***$1,701,563***	***$1,898,981***	***$2,130,557***
Subtotals Exclusive of Commodities, Sludge Removal & Outside Se		$197,222	$264,752	$502,775	$476,620	$491,297	$540,591	$571,990	$607,172

TABLE 3W
WATER REVENUE REQUIREMENTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	ACTUAL 2002-03	ACTUAL 2003-04	ACTUAL 2004-05	BUDGET 2005-06	BUDGET 2006-07	BUDGET 2007-08	BUDGET 2008-09	BUDGET 2009-10
SHARED AND INDIRECT O&M EXPENSES									
Operating Center Shared Costs			$154,018	$67,694	$65,360	$114,367	$117,798	$121,332	$124,972
Regional System Shared Costs			$387,778	$523,234	$472,098	$892,150	$918,915	$946,482	$974,876
Indirect Costs		$115,152	$1,320,560	$3,573,475	$2,782,582	$2,568,507	$2,645,562	$2,724,929	$2,806,677
Subtotals		***$115,152***	***$1,862,356***	***$4,164,403***	***$3,320,040***	***$3,575,024***	***$3,682,275***	***$3,792,743***	***$3,906,525***
TOTAL OPERATIONS AND MAINTENANCE		***$842,316***	***$2,827,123***	***$5,606,468***	***$4,683,082***	***$5,028,984***	***$5,383,837***	***$5,691,723***	***$6,037,082***
DEBT SERVICE									
Debt Service [d]		$1,340,307	$2,721,091	$3,108,972	$4,060,405	$4,602,758	$5,728,675	$7,380,655	$8,000,079
Deferred Debt [e]									
Less Impact Fees									
TOTAL DEBT SERVICE		***$1,340,307***	***$2,721,091***	***$3,108,972***	***$4,060,405***	***$4,602,758***	***$5,728,675***	***$7,380,655***	***$8,000,079***
REVENUE REQUIREMENTS BEFORE RESERVE		***$1,859,743***	***$4,948,625***	***$7,985,698***	***$7,951,993***	***$7,973,097***	***$8,920,627***	***$10,147,493***	***$11,123,276***
OPERATIONS RESERVE [c]		***$140,386***	***$330,801***	***$463,224***	***$0***	***$57,650***	***$0***	***$0***	***$0***
TIMES COVERAGE @1.25		***$335,077***	***$680,273***	***$777,243***	***$1,015,101***	***$1,150,690***	***$1,432,169***	***$1,845,164***	***$2,000,020***
COMMUNITY DEVELOPMENT		***$70,056***	***$178,791***	***$276,785***	***$269,013***	***$298,333***	***$349,434***	***$421,250***	***$455,469***
TOTAL REVENUE REQUIREMENTS		***$2,405,262***	***$6,138,490***	***$9,502,951***	***$9,236,107***	***$9,479,770***	***$10,702,230***	***$12,413,906***	***$13,578,764***
ACTUAL RATE REVENUES		***$1,397,426***	***$1,877,918***	***$5,561,728***	***$6,635,631***				
TIMES COVERAGE (Includes LUE Reserv. Fees)		***0.50***	***-0.32***	***-0.02***	***0.61***	***1.25***	***1.25***	***1.25***	***1.25***
COMMUNITY DEVELOPMENT % OF RATE REVENUES		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

[a] Figures for FY03 from FY03-04 WTC Tracking.xls
Figures for FY04 from FY04 WTC Water.xls
Figures for FY05 from wwus_by_system_FY2005.xls [Actuals Tab]
Figures for FY07 from Final WTC WWW Allocated O&M expenses.xls
Figures for FY08 throufh FY10 from WWW_Total Charge_By Region_5.10.06.xls, with adjustments from JP Sanchez, August 18, 2006.
Shared and indirect costs for FY07 from WTC Cost Breakdown.xls. Future costs projected at 3% increase annually, per John Paul Sanchez.
Impact fees for FY05 and FY06 from FY05_06 Impact Fees_1.xls; future impact fees projected at 3% increase annually.
[b] Budgeted costs not shown; raw water costs added to appropriate rates in Table 11
[c] Two months of operations and maintenance expense, plus six months of debt service, per LCRA Policy 301 (Only applied to difference in O&M since previous year; all other reserve funded)
[d] Debt service allocated to water utility based on relative plant investment, from Apr-06 WATER Cap Invest Project Breakdown.xls [DS Alloc Tab]
[e] Deferred Debt Service From 2004 rate study for FY03-FY05.
For FY06 through FY10, from WTC Debt Deferral.xls [WTC WS Tab]
[f] Historical reservation fees from 2004 rate study and Misc. Revenues.xls; projected fees provided by John Paul Sanchez, July 27, 2006.
[g] Misc. Revenues for FY05 and YTD FY06 from Misc. Revenues.xls; Misc. Revenues for FY03 from FY03 Misc. Revenues.xls; Misc. Revenues from FY04 from FY04 Misc. Revenues.xls
Misc. Revenues for FY03 and FY04 allocated to water and sewer in same proportions as in FY05 and FY06. Misc. Revenues for FY07 - FY10 provided by JP Sanchez, July 10, 2006.
[h] Data from John Paul Sanchez, July 27, 2006

TABLE 4W
FUNCTIONALIZATION OF WATER COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	REVENUES / EXPENDITURES							
		FY2002-03				FY2003-04			
		TOTAL	BASE	EXTRA CAP.	CUSTOMER	TOTAL	BASE	EXTRA CAP.	CUSTOMER
BEGINNING FUND BALANCE		$0	$0	$0	$0	$0	$0	$0	$0
NON-RATE REVENUES									
LUE Reservation Charges Wholesale		$167,760	$100,917	$66,843	$0	$455,280	$283,362	$171,918	$0
LUE Reservation Charges Retail		$0	$0	$0	$0	$0	$0	$0	$0
Excess Capacity Funding		$0	$0	$0	$0	$0	$0	$0	$0
Misc. Revenues		$155,121	$93,226	$58,227	$3,668	$144,308	$53,076	$32,220	$59,013
TOTAL NON-RATE REVENUES		***$322,881***	***$194,143***	***$125,070***	***$3,668***	***$599,588***	***$336,438***	***$204,138***	***$59,013***

TABLE 4W
FUNCTIONALIZATION OF WATER COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	REVENUES / EXPENDITURES							
		FY2002-03				FY2003-04			
		TOTAL	BASE	EXTRA CAP.	CUSTOMER	TOTAL	BASE	EXTRA CAP.	CUSTOMER
OPERATIONS AND MAINTENANCE EXPENSES									
DIRECT O&M EXPENSES									
Salaries	610001	$75,163	$45,185	$27,456	$2,522	$163,803	$98,473	$59,835	$5,495
Overtime	610002	$30,393	$18,271	$11,102	$1,020	$0	$0	$0	$0
Labor Burden-Fica Allocated	610101	$8,075	$4,854	$2,950	$271	$0	$0	$0	$0
Labor Burden-Pension Allocated	610102	$8,856	$5,324	$3,235	$297	$0	$0	$0	$0
Labor Burden-Benefits Allocate	610103	$11,620	$6,986	$4,245	$390	$0	$0	$0	$0
Labor Burden-Leave Cost Alloca	610104	$14,469	$8,698	$5,285	$485	$0	$0	$0	$0
Stores Materials	620001	$461	$277	$184	$0	$7,979	$4,966	$3,013	$0
Materials And Supplies	621001	$11,710	$7,044	$4,666	$0	$0	$0	$0	$0
Unleaded Gasoline	621002	$0	$0	$0	$0	$0	$0	$0	$0
Chemicals	621004	$1,135	$1,135	$0	$0	$36,914	$36,914	$0	$0
Aluminum Sulfate	621005	$7,816	$7,816	$0	$0	$0	$0	$0	$0
Sodium Hypoclorite	621006	$5,566	$5,566	$0	$0	$0	$0	$0	$0
Chlorine	621007	$12,729	$12,729	$0	$0	$0	$0	$0	$0
Polymer	621008	$7,406	$7,406	$0	$0	$0	$0	$0	$0
Ammonia	621009	$0	$0	$0	$0	$0	$0	$0	$0
Plant/System Equipment	621010	$3,549	$2,135	$1,414	$0	$0	$0	$0	$0
Electrical/Instrumentation	621011	$8,380	$5,041	$3,339	$0	$0	$0	$0	$0
Piping	621012	$1,488	$895	$593	$0	$0	$0	$0	$0
Lab Equipment and Materials	621013	$800	$481	$319	$0	$0	$0	$0	$0
Safety/Envrio Supplies & Equip	621014	$202	$121	$80	$0	$22,152	$13,787	$8,365	$0
Vehicle/Equipment Usage	630001	-$77	-$46	-$29	-$2	$3,567	$1,312	$796	$1,459
Legal Service Fees	640002	$591	$355	$222	$14	$5,241	$1,928	$1,170	$2,143
Outside Services	640004	$39,848	$23,971	$15,877	$0	$72,606	$45,189	$27,417	$0
Contract Labor	640005	$492	$296	$196	$0	$14,070	$8,757	$5,313	$0
Sludge Disposal	640007	$7,335	$7,335	$0	$0	$0	$0	$0	$0
Dirt/Gravel Hauling	640012	$0	$0	$0	$0	$0	$0	$0	$0
Waste Disposal Mgt/Serv	640013	$82	$82	$0	$0	$0	$0	$0	$0
Janitorial Service	640014	$2,800	$1,683	$1,051	$66	$0	$0	$0	$0
Landscaping/Lawn Maint Ser	640016	$6,510	$3,912	$2,444	$154	$0	$0	$0	$0
Property Acquisition and Lease	670001	$0	$0	$0	$0	$301	$111	$67	$123
Tool/Equip Rental No/Operator	670002	$130	$78	$49	$3	$0	$0	$0	$0
Hardware Lease/Lic/Maint	680002	$313	$188	$117	$7	$0	$0	$0	$0
Employee Training Expenses	690001	$0	$0	$0	$0	$0	$0	$0	$0
Employee Business Expenses	690002	$458	$275	$167	$15	$0	$0	$0	$0
Other Employee Expenses	690004	$116	$70	$42	$4	$3,486	$2,096	$1,273	$117
Utilities: Water, Sewer, Natural Gas		$0	$0	$0	$0	$0	$0	$0	$0
Utilities: Electric Service	710002	$335,622	$335,622	$0	$0	$438,496	$438,496	$0	$0
Utilities: Telephone	710003	$10,340	$6,214	$3,881	$244	$10,290	$3,785	$2,297	$4,208
Postage And Freight	730002	$108	$0	$0	$108	$0	$0	$0	$0
Environ Regulatory Fees	730003	$2,362	$1,420	$887	$56	$4,827	$1,775	$1,078	$1,974
Electronic/Onln Subscripts/Pub	730004	$37	$22	$14	$1	$0	$0	$0	$0
Cdpp Grant Awards-Cash	730007	$0	$0	$0	$0	$0	$0	$0	$0
Interlcal Coop Cntrl Pymt	730013	$0	$0	$0	$0	$0	$0	$0	$0
Copy Machine Expense	730022	$2,150	$1,292	$807	$51	$0	$0	$0	$0
Raw Water Charges	730501	$0	$0	$0	$0	$0	$0	$0	$0
Water Charge - Reservation Fee	730502	$102,008	$102,008	$0	$0	$94,500	$94,500	$0	$0
Treated Water Purchases		$0	$0	$0	$0	$38,188	$38,188	$0	$0
Internal Service Charged	740001	$6,065	$3,645	$2,277	$143	$0	$0	$0	$0
Other Expenses		$0	$0	$0	$0	$15,324	$5,636	$3,421	$6,267
Miscellaneous Expenses	799998	$55	$33	$21	$1	$33,023	$12,146	$7,373	$13,504
Subtotals		***$727,164***	***$628,423***	***$92,890***	***$5,851***	***$964,767***	***$808,058***	***$121,419***	***$35,290***
Subtotals Exclusive of Commodities, Sludge Removal & Outside Se		$197,222	$118,505	$73,100	$5,617	$264,752	$144,088	$87,519	$33,147

TABLE 4W
FUNCTIONALIZATION OF WATER COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	REVENUES / EXPENDITURES							
		FY2002-03				FY2003-04			
		TOTAL	BASE	EXTRA CAP.	CUSTOMER	TOTAL	BASE	EXTRA CAP.	CUSTOMER
SHARED AND INDIRECT O&M EXPENSES									
Operating Center Shared Costs		$0	$0	$0	$0	$154,018	$95,859	$58,159	$0
Regional System Shared Costs - General		$0	$0	$0	$0	$116,819	$42,965	$26,082	$47,772
Regional System Shared Costs - Customer-Related [a]		$0	$0	$0	$0	$270,958	$0	$0	$270,958
Indirect Costs - General		$115,152	$69,205	$43,225	$2,723	$1,297,895	$477,356	$289,780	$530,759
Indirect Costs - Customer-Related [b]		$0	$0	$0	$0	$22,665	$0	$0	$22,665
Subtotals		***$115,152***	***$69,205***	***$43,225***	***$2,723***	***$1,862,356***	***$616,181***	***$374,021***	***$872,154***
TOTAL OPERATIONS AND MAINTENANCE		***$842,316***	***$697,628***	***$136,114***	***$8,574***	***$2,827,123***	***$1,424,239***	***$495,440***	***$907,444***
DEBT SERVICE									
Debt Service		$1,340,307	$806,270	$534,038	$0	$2,721,091	$1,693,582	$1,027,510	$0
Deferred Debt		$0	$0	$0	$0	$0	$0	$0	$0
Less Impact Fees		$0	$0	$0	$0	$0	$0	$0	$0
TOTAL DEBT SERVICE		***$1,340,307***	***$806,270***	***$534,038***	***$0***	***$2,721,091***	***$1,693,582***	***$1,027,510***	***$0***
REVENUE REQUIREMENTS BEFORE RESERVE		***$1,859,743***	***$1,309,755***	***$545,081***	***$4,906***	***$4,948,625***	***$2,781,383***	***$1,318,812***	***$848,431***
OPERATIONS RESERVE		***$140,386***	***$116,271***	***$22,686***	***$1,429***	***$330,801***	***$166,650***	***$57,971***	***$106,180***
TIMES COVERAGE @1.25		***$335,077***	***$201,567***	***$133,509***	***$0***	***$680,273***	***$423,395***	***$256,877***	***$0***
COMMUNITY DEVELOPMENT		***$70,056***	***$49,338***	***$20,533***	***$185***	***$178,791***	***$100,490***	***$47,648***	***$30,653***
TOTAL REVENUE REQUIREMENTS		***$2,405,262***	***$1,676,932***	***$721,809***	***$6,520***	***$6,138,490***	***$3,471,918***	***$1,681,308***	***$985,264***
Non-Capital allocatable costs, excluding power, chemicals and supp		$216,187	$129,926	$81,150	$5,112	$731,737	$269,128	$163,374	$299,235
Percentage		100.00%	60.10%	37.54%	2.36%	100.00%	36.78%	22.33%	40.89%

[a] Costs for FY03-04 taken from 2004 rate study; costs for FY05-FY07 taken from WTC Cost Breakdown with FY05 and FY06 Actuals.xls; costs for FY08-10 same proportion of Regional Costs as FY07.
[b] Costs for FY03-FY06 taken from 2004 rate study; costs for future years equal to same percentage of total indirect costs as in previous years.

TABLE 4W
FUNCTIONALIZATION OF WATER COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	REVENUES / EXPENDITURES							
		FY2004-05				FY2005-06			
		TOTAL	BASE	EXTRA CAP.	CUSTOMER	TOTAL	BASE	EXTRA CAP.	CUSTOMER
BEGINNING FUND BALANCE		$0	$0	$0	$0	$0	$0	$0	$0
NON-RATE REVENUES									
LUE Reservation Charges Wholesale		$435,350	$270,803	$164,547	$0	$400,935	$290,642	$110,293	$0
LUE Reservation Charges Retail		$0	$0	$0	$0	$11,375	$8,246	$3,129	$0
Excess Capacity Funding		$0	$0	$0	$0	$0	$0	$0	$0
Misc. Revenues		$294,392	$167,627	$101,855	$24,910	$379,184	$249,852	$94,814	$34,517
TOTAL NON-RATE REVENUES		***$729,742***	***$438,430***	***$266,402***	***$24,910***	***$791,494***	***$548,739***	***$208,237***	***$34,517***

TABLE 4W
FUNCTIONALIZATION OF WATER COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	REVENUES / EXPENDITURES							
		FY2004-05				FY2005-06			
		TOTAL	BASE	EXTRA CAP.	CUSTOMER	TOTAL	BASE	EXTRA CAP.	CUSTOMER
OPERATIONS AND MAINTENANCE EXPENSES									
DIRECT O&M EXPENSES									
Salaries	610001	$385,331	$231,648	$140,756	$12,927	$364,839	$254,823	$96,701	$13,315
Overtime	610002	$0	$0	$0	$0	$0	$0	$0	$0
Labor Burden-Fica Allocated	610101	$0	$0	$0	$0	$0	$0	$0	$0
Labor Burden-Pension Allocated	610102	$0	$0	$0	$0	$0	$0	$0	$0
Labor Burden-Benefits Allocate	610103	$0	$0	$0	$0	$0	$0	$0	$0
Labor Burden-Leave Cost Alloca	610104	$0	$0	$0	$0	$0	$0	$0	$0
Stores Materials	620001	$0	$0	$0	$0	$0	$0	$0	$0
Materials And Supplies	621001	$49,105	$30,545	$18,560	$0	$46,503	$33,710	$12,793	$0
Unleaded Gasoline	621002	$0	$0	$0	$0	$0	$0	$0	$0
Chemicals	621004	$64,616	$64,616	$0	$0	$64,616	$64,616	$0	$0
Aluminum Sulfate	621005	$0	$0	$0	$0	$0	$0	$0	$0
Sodium Hypoclorite	621006	$0	$0	$0	$0	$0	$0	$0	$0
Chlorine	621007	$0	$0	$0	$0	$0	$0	$0	$0
Polymer	621008	$0	$0	$0	$0	$0	$0	$0	$0
Ammonia	621009	$0	$0	$0	$0	$0	$0	$0	$0
Plant/System Equipment	621010	$0	$0	$0	$0	$0	$0	$0	$0
Electrical/Instrumentation	621011	$0	$0	$0	$0	$0	$0	$0	$0
Piping	621012	$0	$0	$0	$0	$0	$0	$0	$0
Lab Equipment and Materials	621013	$0	$0	$0	$0	$0	$0	$0	$0
Safety/Envrio Supplies & Equip	621014	$0	$0	$0	$0	$0	$0	$0	$0
Vehicle/Equipment Usage	630001	$10,894	$6,203	$3,769	$922	$10,479	$6,905	$2,620	$954
Legal Service Fees	640002	$2,181	$1,242	$755	$185	$2,181	$1,437	$545	$199
Outside Services	640004	$268,251	$166,861	$101,390	$0	$267,527	$193,933	$73,594	$0
Contract Labor	640005	$0	$0	$0	$0	$0	$0	$0	$0
Sludge Disposal	640007	$0	$0	$0	$0	$0	$0	$0	$0
Dirt/Gravel Hauling	640012	$0	$0	$0	$0	$0	$0	$0	$0
Waste Disposal Mgt/Serv	640013	$0	$0	$0	$0	$0	$0	$0	$0
Janitorial Service	640014	$0	$0	$0	$0	$0	$0	$0	$0
Landscaping/Lawn Maint Ser	640016	$0	$0	$0	$0	$0	$0	$0	$0
Property Acquisition and Lease	670001	$3,565	$2,030	$1,233	$302	$2,376	$1,566	$594	$216
Tool/Equip Rental No/Operator	670002	$0	$0	$0	$0	$0	$0	$0	$0
Hardware Lease/Lic/Maint	680002	$0	$0	$0	$0	$0	$0	$0	$0
Employee Training Expenses	690001	$696	$418	$254	$23	$696	$486	$184	$25
Employee Business Expenses	690002	$1,973	$1,186	$721	$66	$1,973	$1,378	$523	$72
Other Employee Expenses	690004	$4,850	$2,916	$1,772	$163	$4,850	$3,388	$1,285	$177
Utilities: Water, Sewer, Natural Gas		$3,666	$3,666	$0	$0	$3,666	$3,666	$0	$0
Utilities: Electric Service	710002	$600,576	$600,576	$0	$0	$548,432	$548,432	$0	$0
Utilities: Telephone	710003	$13,200	$7,516	$4,567	$1,117	$12,206	$8,043	$3,052	$1,111
Postage And Freight	730002	$0	$0	$0	$0	$0	$0	$0	$0
Environ Regulatory Fees	730003	$6,426	$3,659	$2,223	$544	$6,426	$4,234	$1,607	$585
Electronic/Onln Subscripts/Pub	730004	$0	$0	$0	$0	$0	$0	$0	$0
Cdpp Grant Awards-Cash	730007	$0	$0	$0	$0	$0	$0	$0	$0
Interlcal Coop Cntrl Pymt	730013	$0	$0	$0	$0	$0	$0	$0	$0
Copy Machine Expense	730022	$0	$0	$0	$0	$0	$0	$0	$0
Raw Water Charges	730501	$0	$0	$0	$0	$0	$0	$0	$0
Water Charge - Reservation Fee	730502	$0	$0	$0	$0	$0	$0	$0	$0
Treated Water Purchases		$0	$0	$0	$0	$0	$0	$0	$0
Internal Service Charged	740001	$22,012	$12,534	$7,616	$1,863	$21,549	$14,199	$5,388	$1,962
Other Expenses		$482	$274	$167	$41	$482	$318	$121	$44
Miscellaneous Expenses	799998	$4,241	$2,415	$1,467	$359	$4,241	$2,794	$1,060	$386
Subtotals		***$1,442,065***	***$1,138,306***	***$285,249***	***$18,510***	***$1,363,042***	***$1,143,928***	***$200,068***	***$19,046***
Subtotals Exclusive of Commodities, Sludge Removal & Outside Se		$502,775	$301,344	$183,105	$18,326	$476,620	$331,844	$125,929	$18,847

TABLE 4W
FUNCTIONALIZATION OF WATER COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	REVENUES / EXPENDITURES							
		FY2004-05				FY2005-06			
		TOTAL	BASE	EXTRA CAP.	CUSTOMER	TOTAL	BASE	EXTRA CAP.	CUSTOMER
SHARED AND INDIRECT O&M EXPENSES									
Operating Center Shared Costs		$67,694	$42,108	$25,586	$0	$65,360	$47,380	$17,980	$0
Regional System Shared Costs - General		$523,234	$297,930	$181,030	$44,274	$472,098	$311,075	$118,047	$42,975
Regional System Shared Costs - Customer-Related [a]		$0	$0	$0	$0	$0	$0	$0	$0
Indirect Costs - General		$3,515,966	$2,001,994	$1,216,466	$297,505	$2,722,247	$1,793,744	$680,694	$247,808
Indirect Costs - Customer-Related [b]		$57,509	$0	$0	$57,509	$60,335	$0	$0	$60,335
Subtotals		***$4,164,403***	***$2,342,032***	***$1,423,082***	***$399,288***	***$3,320,040***	***$2,152,200***	***$816,722***	***$351,119***
TOTAL OPERATIONS AND MAINTENANCE		***$5,606,468***	***$3,480,338***	***$1,708,332***	***$417,798***	***$4,683,082***	***$3,296,127***	***$1,016,790***	***$370,165***
DEBT SERVICE									
Debt Service		$3,108,972	$1,933,889	$1,175,083	$0	$4,060,405	$2,943,427	$1,116,978	$0
Deferred Debt		$0	$0	$0	$0	$0	$0	$0	$0
Less Impact Fees		$0	$0	$0	$0	$0	$0	$0	$0
TOTAL DEBT SERVICE		***$3,108,972***	***$1,933,889***	***$1,175,083***	***$0***	***$4,060,405***	***$2,943,427***	***$1,116,978***	***$0***
REVENUE REQUIREMENTS BEFORE RESERVE		***$7,985,698***	***$4,975,797***	***$2,617,013***	***$392,888***	***$7,951,993***	***$5,690,814***	***$1,925,531***	***$335,647***
OPERATIONS RESERVE		***$463,224***	***$287,557***	***$141,148***	***$34,520***	***$0***	***$0***	***$0***	***$0***
TIMES COVERAGE @1.25		***$777,243***	***$483,472***	***$293,771***	***$0***	***$1,015,101***	***$735,857***	***$279,245***	***$0***
COMMUNITY DEVELOPMENT		***$276,785***	***$172,462***	***$90,706***	***$13,618***	***$269,013***	***$192,518***	***$65,140***	***$11,355***
TOTAL REVENUE REQUIREMENTS		***$9,502,951***	***$5,919,287***	***$3,142,638***	***$441,026***	***$9,236,107***	***$6,619,189***	***$2,269,916***	***$347,002***
Non-Capital allocatable costs, excluding power, chemicals and supp		$835,409	$475,683	$289,038	$70,689	$812,083	$535,098	$203,060	$73,925
Percentage		100.00%	56.94%	34.60%	8.46%	100.00%	65.89%	25.00%	9.10%

[a] Costs for FY03-04 taken from 2004 rate study; costs for FY05-FY
[b] Costs for FY03-FY06 taken from 2004 rate study; costs for future

TABLE 4W
FUNCTIONALIZATION OF WATER COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	REVENUES / EXPENDITURES							
		FY2006-07				FY2007-08			
		TOTAL	BASE	EXTRA CAP.	CUSTOMER	TOTAL	BASE	EXTRA CAP.	CUSTOMER
BEGINNING FUND BALANCE		$0	$0	$0	$0	$1,208,340	$417,717	$316,665	$473,958
NON-RATE REVENUES									
LUE Reservation Charges Wholesale		$663,520	$377,411	$286,109	$0	$639,260	$363,612	$275,648	$0
LUE Reservation Charges Retail		$104,125	$59,226	$44,899	$0	$86,625	$49,272	$37,353	$0
Excess Capacity Funding		$763,000	$257,100	$194,904	$310,996	$1,295,000	$447,675	$339,376	$507,949
Misc. Revenues		$128,000	$43,131	$32,697	$52,172	$171,000	$59,114	$44,813	$67,073
TOTAL NON-RATE REVENUES		***$1,658,645***	***$736,868***	***$558,608***	***$363,169***	***$2,191,885***	***$919,673***	***$697,190***	***$575,022***

TABLE 4W
FUNCTIONALIZATION OF WATER COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	REVENUES / EXPENDITURES							
		FY2006-07				FY2007-08			
		TOTAL	BASE	EXTRA CAP.	CUSTOMER	TOTAL	BASE	EXTRA CAP.	CUSTOMER
OPERATIONS AND MAINTENANCE EXPENSES									
DIRECT O&M EXPENSES									
Salaries	610001	$382,059	$209,515	$158,830	$13,714	$408,850	$224,418	$170,128	$14,304
Overtime	610002	$0	$0	$0	$0	$0	$0	$0	$0
Labor Burden-Fica Allocated	610101	$0	$0	$0	$0	$0	$0	$0	$0
Labor Burden-Pension Allocated	610102	$0	$0	$0	$0	$0	$0	$0	$0
Labor Burden-Benefits Allocate	610103	$0	$0	$0	$0	$0	$0	$0	$0
Labor Burden-Leave Cost Alloca	610104	$0	$0	$0	$0	$0	$0	$0	$0
Stores Materials	620001	$0	$0	$0	$0	$0	$0	$0	$0
Materials And Supplies	621001	$81,000	$46,073	$34,927	$0	$97,686	$55,564	$42,122	$0
Unleaded Gasoline	621002	$0	$0	$0	$0	$0	$0	$0	$0
Chemicals	621004	$108,600	$108,600	$0	$0	$130,972	$130,972	$0	$0
Aluminum Sulfate	621005	$0	$0	$0	$0	$0	$0	$0	$0
Sodium Hypoclorite	621006	$0	$0	$0	$0	$0	$0	$0	$0
Chlorine	621007	$0	$0	$0	$0	$0	$0	$0	$0
Polymer	621008	$0	$0	$0	$0	$0	$0	$0	$0
Ammonia	621009	$0	$0	$0	$0	$0	$0	$0	$0
Plant/System Equipment	621010	$0	$0	$0	$0	$0	$0	$0	$0
Electrical/Instrumentation	621011	$0	$0	$0	$0	$0	$0	$0	$0
Piping	621012	$0	$0	$0	$0	$0	$0	$0	$0
Lab Equipment and Materials	621013	$0	$0	$0	$0	$0	$0	$0	$0
Safety/Envrio Supplies & Equip	621014	$0	$0	$0	$0	$0	$0	$0	$0
Vehicle/Equipment Usage	630001	$1,500	$505	$383	$611	$1,809	$625	$474	$710
Legal Service Fees	640002	$0	$0	$0	$0	$0	$0	$0	$0
Outside Services	640004	$85,675	$48,732	$36,943	$0	$103,324	$58,771	$44,553	$0
Contract Labor	640005	$0	$0	$0	$0	$0	$0	$0	$0
Sludge Disposal	640007	$0	$0	$0	$0	$0	$0	$0	$0
Dirt/Gravel Hauling	640012	$0	$0	$0	$0	$0	$0	$0	$0
Waste Disposal Mgt/Serv	640013	$0	$0	$0	$0	$0	$0	$0	$0
Janitorial Service	640014	$0	$0	$0	$0	$0	$0	$0	$0
Landscaping/Lawn Maint Ser	640016	$0	$0	$0	$0	$0	$0	$0	$0
Property Acquisition and Lease	670001	$1,642	$553	$419	$669	$1,980	$685	$519	$777
Tool/Equip Rental No/Operator	670002	$0	$0	$0	$0	$0	$0	$0	$0
Hardware Lease/Lic/Maint	680002	$0	$0	$0	$0	$0	$0	$0	$0
Employee Training Expenses	690001	$0	$0	$0	$0	$0	$0	$0	$0
Employee Business Expenses	690002	$0	$0	$0	$0	$0	$0	$0	$0
Other Employee Expenses	690004	$0	$0	$0	$0	$0	$0	$0	$0
Utilities: Water, Sewer, Natural Gas		$0	$0	$0	$0	$0	$0	$0	$0
Utilities: Electric Service	710002	$637,232	$637,232	$0	$0	$768,502	$768,502	$0	$0
Utilities: Telephone	710003	$11,000	$3,707	$2,810	$4,484	$13,266	$4,586	$3,477	$5,203
Postage And Freight	730002	$0	$0	$0	$0	$0	$0	$0	$0
Environ Regulatory Fees	730003	$5,422	$1,827	$1,385	$2,210	$6,539	$2,260	$1,714	$2,565
Electronic/Onln Subscripts/Pub	730004	$0	$0	$0	$0	$0	$0	$0	$0
Cdpp Grant Awards-Cash	730007	$0	$0	$0	$0	$0	$0	$0	$0
Interlcal Coop Cntrl Pymt	730013	$0	$0	$0	$0	$0	$0	$0	$0
Copy Machine Expense	730022	$0	$0	$0	$0	$0	$0	$0	$0
Raw Water Charges	730501	$0	$0	$0	$0	$0	$0	$0	$0
Water Charge - Reservation Fee	730502	$131,156	$131,156	$0	$0	$158,174	$158,174	$0	$0
Treated Water Purchases		$0	$0	$0	$0	$0	$0	$0	$0
Internal Service Charged	740001	$8,674	$2,923	$2,216	$3,535	$10,461	$3,616	$2,741	$4,103
Other Expenses		$0	$0	$0	$0	$0	$0	$0	$0
Miscellaneous Expenses	799998	$0	$0	$0	$0	$0	$0	$0	$0
Subtotals		***$1,453,960***	***$1,190,823***	***$237,913***	***$25,224***	***$1,701,563***	***$1,408,173***	***$265,728***	***$27,662***
Subtotals Exclusive of Commodities, Sludge Removal & Outside Se		$491,297	$265,103	$200,970	$25,224	$540,591	$291,755	$221,175	$27,662

TABLE 4W
FUNCTIONALIZATION OF WATER COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	REVENUES / EXPENDITURES							
		FY2006-07				FY2007-08			
		TOTAL	BASE	EXTRA CAP.	CUSTOMER	TOTAL	BASE	EXTRA CAP.	CUSTOMER
							$0		
SHARED AND INDIRECT O&M EXPENSES									
Operating Center Shared Costs		$114,367	$65,052	$49,315	$0	$117,798	$67,004	$50,794	$0
Regional System Shared Costs - General		$506,073	$170,526	$129,273	$206,274	$521,255	$180,564	$136,883	$203,809
Regional System Shared Costs - Customer-Related [a]		$386,077	$0	$0	$386,077	$397,659	$0	$0	$397,659
Indirect Costs - General		$2,521,494	$849,642	$644,100	$1,027,753	$2,597,139	$899,655	$682,014	$1,015,470
Indirect Costs - Customer-Related [b]		$47,013	$0	$0	$47,013	$48,423	$0	$0	$48,423
Subtotals		***$3,575,024***	***$1,085,220***	***$822,688***	***$1,667,116***	***$3,682,275***	***$1,147,222***	***$869,691***	***$1,665,361***
TOTAL OPERATIONS AND MAINTENANCE		***$5,028,984***	***$2,276,043***	***$1,060,601***	***$1,692,340***	***$5,383,837***	***$2,555,395***	***$1,135,419***	***$1,693,023***
DEBT SERVICE									
Debt Service		$4,602,758	$2,618,053	$1,984,705	$0	$5,728,675	$3,258,476	$2,470,199	$0
Deferred Debt		$0	$0	$0	$0	$0	$0	$0	$0
Less Impact Fees		$0	$0	$0	$0	$0	$0	$0	$0
TOTAL DEBT SERVICE		***$4,602,758***	***$2,618,053***	***$1,984,705***	***$0***	***$5,728,675***	***$3,258,476***	***$2,470,199***	***$0***
REVENUE REQUIREMENTS BEFORE RESERVE		***$7,973,097***	***$4,157,228***	***$2,486,698***	***$1,329,171***	***$8,920,627***	***$4,894,198***	***$2,908,429***	***$1,118,001***
OPERATIONS RESERVE		***$57,650***	***$26,092***	***$12,158***	***$19,400***	***$0***	***$0***	***$0***	***$0***
TIMES COVERAGE @1.25		***$1,150,690***	***$654,513***	***$496,176***	***$0***	***$1,432,169***	***$814,619***	***$617,550***	***$0***
COMMUNITY DEVELOPMENT		***$298,333***	***$155,553***	***$93,046***	***$49,734***	***$349,434***	***$191,713***	***$113,927***	***$43,794***
TOTAL REVENUE REQUIREMENTS		***$9,479,770***	***$4,993,385***	***$3,088,079***	***$1,398,306***	***$10,702,230***	***$5,900,529***	***$3,639,906***	***$1,161,795***
Non-Capital allocatable costs, excluding power, chemicals and supp		$1,096,191	$369,372	$280,015	$446,804	$1,173,740	$405,756	$307,598	$460,386
Percentage		100.00%	33.70%	25.54%	40.76%	100.00%	34.57%	26.21%	39.22%

[a] Costs for FY03-04 taken from 2004 rate study; costs for FY05-FY
[b] Costs for FY03-FY06 taken from 2004 rate study; costs for future

TABLE 4W
FUNCTIONALIZATION OF WATER COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	REVENUES / EXPENDITURES							
		FY2008-09				FY2009-10			
		TOTAL	BASE	EXTRA CAP.	CUSTOMER	TOTAL	BASE	EXTRA CAP.	CUSTOMER
BEGINNING FUND BALANCE		$2,640,509	$914,678	$693,403	$1,032,428	$4,485,672	$1,543,481	$1,170,089	$1,772,103
NON-RATE REVENUES									
LUE Reservation Charges Wholesale		$612,760	$348,538	$264,222	$0	$586,260	$333,465	$252,795	$0
LUE Reservation Charges Retail		$89,125	$39,318	$29,807	$0	$51,625	$29,364	$22,261	$0
Excess Capacity Funding		$2,049,000	$709,778	$538,072	$801,150	$2,059,000	$708,484	$537,091	$813,426
Misc. Revenues		$194,000	$67,202	$50,945	$75,853	$217,000	$74,668	$56,604	$85,728
TOTAL NON-RATE REVENUES		***$2,924,885***	***$1,164,837***	***$883,045***	***$877,003***	***$2,913,885***	***$1,145,981***	***$868,750***	***$899,153***

TABLE 4W
FUNCTIONALIZATION OF WATER COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	REVENUES / EXPENDITURES							
		FY2008-09				FY2009-10			
		TOTAL	BASE	EXTRA CAP.	CUSTOMER	TOTAL	BASE	EXTRA CAP.	CUSTOMER
OPERATIONS AND MAINTENANCE EXPENSES									
DIRECT O&M EXPENSES									
Salaries	610001	$421,410	$231,312	$175,354	$14,743	$434,306	$238,391	$180,720	$15,195
Overtime	610002	$0	$0	$0	$0	$0	$0	$0	$0
Labor Burden-Fica Allocated	610101	$0	$0	$0	$0	$0	$0	$0	$0
Labor Burden-Pension Allocated	610102	$0	$0	$0	$0	$0	$0	$0	$0
Labor Burden-Benefits Allocate	610103	$0	$0	$0	$0	$0	$0	$0	$0
Labor Burden-Leave Cost Alloca	610104	$0	$0	$0	$0	$0	$0	$0	$0
Stores Materials	620001	$0	$0	$0	$0	$0	$0	$0	$0
Materials And Supplies	621001	$111,655	$63,510	$48,146	$0	$128,180	$72,909	$55,271	$0
Unleaded Gasoline	621002	$0	$0	$0	$0	$0	$0	$0	$0
Chemicals	621004	$149,701	$149,701	$0	$0	$171,856	$171,856	$0	$0
Aluminum Sulfate	621005	$0	$0	$0	$0	$0	$0	$0	$0
Sodium Hypoclorite	621006	$0	$0	$0	$0	$0	$0	$0	$0
Chlorine	621007	$0	$0	$0	$0	$0	$0	$0	$0
Polymer	621008	$0	$0	$0	$0	$0	$0	$0	$0
Ammonia	621009	$0	$0	$0	$0	$0	$0	$0	$0
Plant/System Equipment	621010	$0	$0	$0	$0	$0	$0	$0	$0
Electrical/Instrumentation	621011	$0	$0	$0	$0	$0	$0	$0	$0
Piping	621012	$0	$0	$0	$0	$0	$0	$0	$0
Lab Equipment and Materials	621013	$0	$0	$0	$0	$0	$0	$0	$0
Safety/Envrio Supplies & Equip	621014	$0	$0	$0	$0	$0	$0	$0	$0
Vehicle/Equipment Usage	630001	$2,068	$716	$543	$808	$2,374	$817	$619	$938
Legal Service Fees	640002	$0	$0	$0	$0	$0	$0	$0	$0
Outside Services	640004	$118,099	$67,175	$50,924	$0	$135,578	$77,117	$58,461	$0
Contract Labor	640005	$0	$0	$0	$0	$0	$0	$0	$0
Sludge Disposal	640007	$0	$0	$0	$0	$0	$0	$0	$0
Dirt/Gravel Hauling	640012	$0	$0	$0	$0	$0	$0	$0	$0
Waste Disposal Mgt/Serv	640013	$0	$0	$0	$0	$0	$0	$0	$0
Janitorial Service	640014	$0	$0	$0	$0	$0	$0	$0	$0
Landscaping/Lawn Maint Ser	640016	$0	$0	$0	$0	$0	$0	$0	$0
Property Acquisition and Lease	670001	$2,263	$784	$594	$885	$2,598	$894	$678	$1,027
Tool/Equip Rental No/Operator	670002	$0	$0	$0	$0	$0	$0	$0	$0
Hardware Lease/Lic/Maint	680002	$0	$0	$0	$0	$0	$0	$0	$0
Employee Training Expenses	690001	$0	$0	$0	$0	$0	$0	$0	$0
Employee Business Expenses	690002	$0	$0	$0	$0	$0	$0	$0	$0
Other Employee Expenses	690004	$0	$0	$0	$0	$0	$0	$0	$0
Utilities: Water, Sewer, Natural Gas		$0	$0	$0	$0	$0	$0	$0	$0
Utilities: Electric Service	710002	$878,398	$878,398	$0	$0	$1,008,400	$1,008,400	$0	$0
Utilities: Telephone	710003	$15,163	$5,253	$3,982	$5,929	$17,407	$5,990	$4,541	$6,877
Postage And Freight	730002	$0	$0	$0	$0	$0	$0	$0	$0
Environ Regulatory Fees	730003	$7,474	$2,589	$1,963	$2,922	$8,580	$2,952	$2,238	$3,390
Electronic/Onln Subscripts/Pub	730004	$0	$0	$0	$0	$0	$0	$0	$0
Cdpp Grant Awards-Cash	730007	$0	$0	$0	$0	$0	$0	$0	$0
Interlcal Coop Cntrl Pymt	730013	$0	$0	$0	$0	$0	$0	$0	$0
Copy Machine Expense	730022	$0	$0	$0	$0	$0	$0	$0	$0
Raw Water Charges	730501	$0	$0	$0	$0	$0	$0	$0	$0
Water Charge - Reservation Fee	730502	$180,793	$180,793	$0	$0	$207,550	$207,550	$0	$0
Treated Water Purchases		$0	$0	$0	$0	$0	$0	$0	$0
Internal Service Charged	740001	$11,957	$4,142	$3,140	$4,675	$13,726	$4,723	$3,581	$5,423
Other Expenses		$0	$0	$0	$0	$0	$0	$0	$0
Miscellaneous Expenses	799998	$0	$0	$0	$0	$0	$0	$0	$0
Subtotals		***$1,898,981***	***$1,584,372***	***$284,646***	***$29,963***	***$2,130,557***	***$1,791,600***	***$306,109***	***$32,848***
Subtotals Exclusive of Commodities, Sludge Removal & Outside Se		$571,990	$308,305	$233,722	$29,963	$607,172	$326,676	$247,648	$32,848