

TABLE AIV
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
SHARED AND INDIRECT O&M EXPENSES	Operating Center Shared Costs	\$121,332	\$69,014	\$52,318	\$0	\$124,972	\$71,084	\$53,888	\$0
	Regional System Shared Costs - General	\$524,605	\$180,512	\$136,843	\$207,250	\$513,980	\$176,822	\$134,046	\$203,013
	Regional System Shared Costs - Customer-Related [a]	\$421,877	\$0	\$0	\$421,877	\$460,996	\$0	\$0	\$460,996
	Indirect Costs - General	\$2,675,053	\$920,462	\$697,788	\$1,056,803	\$2,755,305	\$948,076	\$718,722	\$1,088,507
	Indirect Costs - Customer-Related [b]	\$49,876	\$0	\$0	\$49,876	\$51,372	\$0	\$0	\$51,372
Subtotal		\$3,792,743	\$1,169,988	\$886,950	\$1,735,805	\$3,906,525	\$1,195,992	\$906,655	\$1,803,888
TOTAL OPERATIONS AND MAINTENANCE		\$5,691,723	\$2,754,360	\$1,171,596	\$1,765,768	\$6,037,082	\$2,887,592	\$1,212,764	\$1,836,736
DEBT SERVICE	Debt Service	\$7,380,655	\$4,198,123	\$3,182,532	\$0	\$8,000,079	\$4,550,452	\$3,449,627	\$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		\$7,380,655	\$4,198,123	\$3,182,532	\$0	\$8,000,079	\$4,550,452	\$3,449,627	\$0
REVENUE REQUIREMENTS BEFORE RESERVE		\$10,147,493	\$5,787,646	\$3,471,083	\$886,765	\$11,123,276	\$6,392,063	\$3,793,641	\$937,583
OPERATIONS RESERVE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TIMES COVERAGE @1.25		\$1,845,164	\$1,049,531	\$795,633	\$0	\$2,000,020	\$1,137,613	\$862,407	\$0
COMMUNITY DEVELOPMENT		\$421,250	\$240,261	\$144,094	\$36,885	\$455,469	\$261,738	\$155,340	\$36,392
TOTAL REVENUE REQUIREMENTS		\$12,413,906	\$7,077,437	\$4,410,809	\$923,660	\$13,578,764	\$7,791,403	\$4,811,387	\$975,974
Non-Capital allocable costs, excluding power, chemicals and sup		\$1,244,249	\$431,011	\$328,742	\$486,498	\$1,335,404	\$459,501	\$346,340	\$527,563
Percentage		100.00%	34.64%	26.26%	39.10%	100.00%	34.41%	26.08%	39.51%

[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

[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	PERCENTAGES								
		FY2002-03			FY2003-04			FY2004-05		
		BASE	EXTRA CAP.	CUSTOMER	BASE	EXTRA CAP.	CUSTOMER	BASE	EXTRA CAP.	CUSTOMER
BEGINNING FUND BALANCE		60.10%	37.54%	2.36%	36.78%	22.33%	40.89%	56.94%	34.80%	8.46%
NON-RATE REVENUES										
LUE Reservation Charges Wholesale		60.16%	39.84%		62.24%	37.76%		62.20%	37.80%	
LUE Reservation Charges Retail		60.16%	39.84%		62.24%	37.76%		62.20%	37.80%	
Excess Capacity Funding		60.10%	37.54%	2.36%	36.78%	22.33%	40.89%	56.94%	34.80%	8.46%
Misc. Revenues		60.10%	37.54%	2.36%	36.78%	22.33%	40.89%	56.94%	34.80%	8.46%
TOTAL NON-RATE REVENUES		60.13%	38.74%	1.44%	56.11%	34.05%	8.84%	60.06%	36.51%	3.41%

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West Travis County System

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	PERCENTAGES					
		FY2003-Q3			FY2003-Q4		
		BASE	EXTRA CAP.	CUSTOMER	BASE	EXTRA CAP.	CUSTOMER
OPERATIONS AND MAINTENANCE EXPENSES							
DIRECT O&M EXPENSES							
Salaries	610001	60.12%	36.53%	3.35%	60.12%	36.53%	3.35%
Overtime	610002	60.12%	36.53%	3.35%	60.12%	36.53%	3.35%
Labor Burden-FICA Allocated	610101	60.12%	36.53%	3.35%	60.12%	36.53%	3.35%
Labor Burden-Pension Allocated	610102	60.12%	36.53%	3.35%	60.12%	36.53%	3.35%
Labor Burden-Benefits Allocated	610103	60.12%	36.53%	3.35%	60.12%	36.53%	3.35%
Labor Burden-Leave Cost Allocated	610104	60.12%	36.53%	3.35%	60.12%	36.53%	3.35%
Stores Materials	620001	60.16%	39.84%		62.24%	37.76%	
Materials And Supplies	621001	60.16%	39.84%		62.24%	37.76%	
Unleaded Gasoline	621002	60.10%	37.54%	2.36%	36.78%	22.33%	40.89%
Chemicals	621004	100.00%			100.00%		
Aluminum Sulfate	621005	100.00%			100.00%		
Sodium Hypochlorite	621006	100.00%			100.00%		
Chlorine	621007	100.00%			100.00%		
Polymer	621008	100.00%			100.00%		
Ammonia	621009	100.00%			100.00%		
Plant/System Equipment	621010	60.16%	39.84%		62.24%	37.76%	
Electrical/Instrumentation	621011	60.16%	39.84%		62.24%	37.76%	
Piping	621012	60.16%	39.84%		62.24%	37.76%	
Lab Equipment and Materials	621013	60.16%	39.84%		62.24%	37.76%	
Safety/Enviro Supplies & Equip	621014	60.16%	39.84%		62.24%	37.76%	
Vehicle/Equipment Usage	630001	60.10%	37.54%	2.36%	36.78%	22.33%	40.89%
Legal Service Fees	640002	60.10%	37.54%	2.36%	36.78%	22.33%	40.89%
Outside Services	640004	60.16%	39.84%		62.24%	37.76%	
Contract Labor	640005	60.16%	39.84%		62.24%	37.76%	
Sludge Disposal	640007	100.00%			100.00%		
Dir/Gravel Hauling	640012	100.00%			100.00%		
Waste Disposal Mgt/Serv	640013	100.00%			100.00%		
Janitorial Service	640014	60.10%	37.54%	2.36%	36.78%	22.33%	40.89%
Landscape/Lawn Maint Ser	640016	60.10%	37.54%	2.36%	36.78%	22.33%	40.89%
Property Acquisition and Lease	670001	60.10%	37.54%	2.36%	36.78%	22.33%	40.89%
Tool/Equip Rental Mgt/Operator	670002	60.10%	37.54%	2.36%	36.78%	22.33%	40.89%
Hardware Lease/Liab/Maint	680002	60.10%	37.54%	2.36%	36.78%	22.33%	40.89%
Employee Training Expenses	690001	60.12%	36.53%	3.35%	60.12%	36.53%	3.35%
Employee Business Expenses	690002	60.12%	36.53%	3.35%	60.12%	36.53%	3.35%
Other Employee Expenses	690004	60.12%	36.53%	3.35%	60.12%	36.53%	3.35%
Utilities: Water, Sewer, Natural Gas		100.00%			100.00%		
Utilities: Electric Service	710002	100.00%			100.00%		
Utilities: Telephone	710003	60.10%	37.54%	2.36%	36.78%	22.33%	40.89%
Postage And Freight	730002	100.00%			100.00%		
Environ Regulatory Fees	730003	60.10%	37.54%	2.36%	36.78%	22.33%	40.89%
Electronic/Onb Subscrip/Rub	730004	60.10%	37.54%	2.36%	36.78%	22.33%	40.89%
Cdpp Grant Awards-Cash	730007	60.10%	37.54%	2.36%	36.78%	22.33%	40.89%
Intelfical Coop Crntl Pymt	730013	60.10%	37.54%	2.36%	36.78%	22.33%	40.89%
Copy Machine Expense	730022	60.10%	37.54%	2.36%	36.78%	22.33%	40.89%
Raw Water Charges	730501	100.00%			100.00%		
Water Charge - Reservation Fee	730502	100.00%			100.00%		
Treated Water Purchases		100.00%			100.00%		
Internal Service Charged	740001	60.10%	37.54%	2.36%	36.78%	22.33%	40.89%
Other Expenses		60.10%	37.54%	2.36%	36.78%	22.33%	40.89%
Miscellaneous Expenses		60.10%	37.54%	2.36%	36.78%	22.33%	40.89%
Subtotals		86.42%	12.77%	0.80%	83.76%	12.59%	3.66%
Subtotals Exclusive of Commodities, Sludge Removal & Outside Ser		60.09%	37.06%	2.85%	54.42%	33.06%	12.52%

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

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	PERCENTAGES					
		FY2002-03		FY2003-04		FY2004-05	
		BASE	EXTRA CAP.	CUSTOMER	BASE	EXTRA CAP.	CUSTOMER
SHARED AND INDIRECT O&M EXPENSES	Operating Center Shared Costs	60.16%	39.84%		62.24%	37.76%	
	Regional System Shared Costs - General	60.10%	37.54%	2.36%	36.78%	22.33%	40.89%
	Regional System Shared Costs - Customer-Related [a]			100.00%			100.00%
	Indirect Costs - General	60.10%	37.54%	2.36%	36.78%	22.33%	40.89%
	Indirect Costs - Customer-Related [b]			100.00%			100.00%
	Subtotals	60.16%	37.54%	2.36%	33.08%	20.08%	46.83%
TOTAL OPERATIONS AND MAINTENANCE		82.82%	16.16%	1.02%	50.38%	17.52%	32.10%
DEBT SERVICE	Debt Service	60.16%	39.84%		62.24%	37.76%	
	Deferred Debt	60.16%	39.84%		62.24%	37.76%	
	Less Impact Fees	60.16%	39.84%		62.24%	37.76%	
	TOTAL DEBT SERVICE	60.16%	39.84%	0.00%	62.24%	37.76%	0.00%
REVENUE REQUIREMENTS BEFORE RESERVE		70.43%	29.37%	0.26%	56.21%	26.65%	17.14%
OPERATIONS RESERVE		82.82%	16.16%	1.02%	50.38%	17.52%	32.10%
TIMES COVERAGE @1.25		60.16%	39.84%		62.24%	37.76%	
COMMUNITY DEVELOPMENT		70.43%	29.37%	0.26%	56.21%	26.65%	17.14%
TOTAL REVENUE REQUIREMENTS		69.72%	30.01%	0.27%	56.56%	27.39%	16.05%

Non-Capital allocatable costs, excluding power, chemicals and supply
Percentage

[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 Trawls County System

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	PERCENTAGES								
		FY2006-06			FY2006-07			FY2007-08		
		BASE	EXTRA CAP.	CUSTOMER	BASE	EXTRA CAP.	CUSTOMER	BASE	EXTRA CAP.	CUSTOMER
BEGINNING FUND BALANCE		65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	26.21%	39.22%
NON-RATE REVENUES										
LUE Reservation Charges Wholesale		72.49%	27.51%		56.88%	43.12%		56.88%	43.12%	
LUE Reservation Charges Retail		72.49%	27.51%		56.88%	43.12%		56.88%	43.12%	
Excess Capacity Funding		65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	26.21%	39.22%
Misc. Revenues		65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	26.21%	39.22%
TOTAL NON-RATE REVENUES		69.33%	26.37%	4.36%	44.43%	33.68%	21.90%	41.66%	31.67%	26.23%

TABLE 4W
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LOWER COLORADO RIVER AUTHORITY
West Travis County System

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	PERCENTAGES								
		FY2005-06			FY2006-07					
		BASE	EXTRA CAP.	CUSTOMER	BASE	EXTRA CAP.	CUSTOMER			
OPERATIONS AND MAINTENANCE EXPENSES										
DIRECT O&M EXPENSES										
Salaries	610001	69.85%	26.51%	3.65%	54.84%	41.57%	3.59%	54.88%	41.61%	3.50%
Overtime	610002	69.85%		3.65%	54.84%	41.57%	3.59%	54.88%	41.61%	3.50%
Labor Burden-FICA Allocated	610101	69.85%	26.51%	3.65%	54.84%	41.57%	3.59%	54.88%	41.61%	3.50%
Labor Burden-Pension Allocated	610102	69.85%	26.51%	3.65%	54.84%	41.57%	3.59%	54.88%	41.61%	3.50%
Labor Burden-Benefits Allocated	610103	69.85%	26.51%	3.65%	54.84%	41.57%	3.59%	54.88%	41.61%	3.50%
Labor Burden-Leave Cost Allocated	610104	69.85%	26.51%	3.65%	54.84%	41.57%	3.59%	54.88%	41.61%	3.50%
Stores Materials	620001	72.49%			56.88%	43.12%		56.88%	43.12%	
Materials And Supplies	621001	72.49%	27.51%		56.88%	43.12%		56.88%	43.12%	
Unleaded Gasoline	621002	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	28.21%	39.22%
Chemicals	621004	100.00%			100.00%			100.00%		
Aluminum Sulfate	621005	100.00%			100.00%			100.00%		
Sodium Hypochlorite	621006	100.00%			100.00%			100.00%		
Chlorine	621007	100.00%			100.00%			100.00%		
Polymer	621008	100.00%			100.00%			100.00%		
Ammonia	621009	100.00%			100.00%			100.00%		
Plant/System Equipment	621010	72.49%	27.51%		56.88%	43.12%		56.88%	43.12%	
Electrical/Instrumentation	621011	72.49%	27.51%		56.88%	43.12%		56.88%	43.12%	
Piping	621012	72.49%	27.51%		56.88%	43.12%		56.88%	43.12%	
Lab Equipment and Materials	621013	72.49%	27.51%		56.88%	43.12%		56.88%	43.12%	
Safety/Enviro Supplies & Equip	621014	72.49%	27.51%	9.10%	56.88%	43.12%	40.76%	56.88%	43.12%	39.22%
Vehicle/Equipment Usage	630001	65.89%	25.00%		33.70%	25.54%	40.76%	34.57%	28.21%	39.22%
Legal Service Fees	640002	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	28.21%	39.22%
Outside Services	640004	72.49%	27.51%		56.88%	43.12%		56.88%	43.12%	
Contract Labor	640005	72.49%	27.51%		56.88%	43.12%		56.88%	43.12%	
Sludge Disposal	640007	100.00%			100.00%			100.00%		
Dred/Gravel Hauling	640012	100.00%			100.00%			100.00%		
Waste Disposal Mgt/Serv	640013	100.00%			100.00%			100.00%		
Janitorial Service	640014	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	28.21%	39.22%
Landscape/Lawn Maint Ser	640016	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	28.21%	39.22%
Property Acquisition and Lease	670001	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	28.21%	39.22%
Tool/Equip Rental No/Operator	670002	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	28.21%	39.22%
Hardware Lease/Lc/Maint	680002	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	28.21%	39.22%
Employee Training Expenses	690001	69.85%	26.51%	3.65%	54.84%	41.57%	3.59%	54.88%	41.61%	3.50%
Employee Business Expenses	690002	69.85%	26.51%	3.65%	54.84%	41.57%	3.59%	54.88%	41.61%	3.50%
Other Employee Expenses	690004	69.85%	26.51%	3.65%	54.84%	41.57%	3.59%	54.88%	41.61%	3.50%
Utilities: Water, Sewer, Natural Gas		100.00%			100.00%			100.00%		
Utilities: Electric Service	710002	100.00%		9.10%	100.00%	25.54%	40.76%	100.00%	28.21%	39.22%
Utilities: Telephone	710003	65.89%	25.00%	100.00%	33.70%		100.00%	34.57%	100.00%	39.22%
Postage And Freight	730002			9.10%		25.54%	40.76%	34.57%	28.21%	39.22%
Environ Regulatory Fees	730003	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	28.21%	39.22%
Electronic/Onln Subscrip/Pub	730004	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	28.21%	39.22%
Cddp Grant Awards-Cash	730007	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	28.21%	39.22%
Intercal Coop Crntl Pymt	730013	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	28.21%	39.22%
Cddy Machine Expense	730022	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	28.21%	39.22%
Raw Water Charges	730501	100.00%			100.00%			100.00%		
Water Charge - Reservation Fee	730502	100.00%			100.00%			100.00%		
Treated Water Purchases		100.00%			100.00%			100.00%		
Internal Service Charged	740001	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	28.21%	39.22%
Other Expenses		65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	28.21%	39.22%
Miscellaneous Expenses	799998	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	28.21%	39.22%
Subtotals		83.92%	14.68%	1.40%	81.90%	16.36%	1.73%	82.76%	16.62%	1.63%
Subtotals Exclusive of Commodities, Sludge Removal & Outside Ser		69.62%	26.42%	3.95%	63.96%	40.91%	5.13%	63.97%	40.91%	5.12%

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West Travis County System

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	PERCENTAGES					
		FY2005-06			FY2006-07		
		BASE	EXTRA CAP	CUSTOMER	BASE	EXTRA CAP	CUSTOMER
SHARED AND INDIRECT O&M EXPENSES	Operating Center Shared Costs	72.49%	27.51%		58.88%	43.12%	58.88%
	Regional System Shared Costs - General	65.89%	25.00%	9.10%	33.70%	25.54%	34.57%
	Regional System Shared Costs - Customer-Related [a]	65.89%	25.00%	100.00%	33.70%	25.54%	100.00%
	Indirect Costs - General			8.10%			34.57%
	Indirect Costs - Customer-Related [b]			100.00%			28.21%
	Subtotals	64.83%	24.60%	10.58%	38.36%	23.01%	31.16%
TOTAL OPERATIONS AND MAINTENANCE		70.38%	21.71%	7.90%	45.36%	21.09%	47.46%
DEBT SERVICE	Debt Service	72.49%	27.51%		58.88%	43.12%	58.88%
	Deferred Debt	72.49%	27.51%		58.88%	43.12%	58.88%
	Lease Impact Fees	72.49%	27.51%		58.88%	43.12%	58.88%
	TOTAL DEBT SERVICE	72.49%	27.51%	0.00%	58.88%	43.12%	58.88%
REVENUE REQUIREMENTS BEFORE RESERVE		71.56%	24.21%	4.22%	52.14%	31.19%	54.86%
OPERATIONS RESERVE		70.38%	21.71%	7.90%	45.28%	21.09%	47.46%
TIMES COVERAGE @1.25		72.49%	27.51%		58.88%	43.12%	58.88%
COMMUNITY DEVELOPMENT		71.56%	24.21%	4.22%	52.14%	31.19%	54.86%
TOTAL REVENUE REQUIREMENTS		71.67%	24.59%	3.76%	52.67%	32.59%	55.13%

Non-Capital allocable costs, excluding power, chemicals and sup
Percentage

[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

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REVENUE / EXPENDITURE COMPONENT	ACCOUNT	PERCENTAGES					
		FY2008-09			FY2009-10		
		BASE	EXTRA CAP	CUSTOMER	BASE	EXTRA CAP	CUSTOMER
BEGINNING FUND BALANCE		34.64%	28.28%	39.10%	34.41%	28.09%	39.51%
NON-RATE REVENUES							
LUE Reservation Charges Wholesale		56.88%	43.12%		56.88%	43.12%	
LUE Reservation Charges Retail		56.88%	43.12%		56.88%	43.12%	
Excess Capacity Funding		34.64%	28.28%	39.10%	34.41%	28.09%	39.51%
Misc. Revenues		34.64%	28.28%	39.10%	34.41%	28.09%	39.51%
TOTAL NON-RATE REVENUES		39.83%	30.19%	29.98%	39.33%	29.87%	30.86%

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

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	PERCENTAGES					
		FY2008-09		FY2009-10			
		BASE	EXTRA CAP.	CUSTOMER	BASE	EXTRA CAP.	CUSTOMER
OPERATIONS AND MAINTENANCE EXPENSES							
DIRECT O&M EXPENSES							
Salaries	610001	54.89%	41.61%	3.50%	54.89%	41.61%	3.50%
Overtime	610002	54.89%	41.61%	3.50%	54.89%	41.61%	3.50%
Labor Burden-FICA Allocated	610101	54.89%	41.61%	3.50%	54.89%	41.61%	3.50%
Labor Burden-Pension Allocated	610102	54.89%	41.61%	3.50%	54.89%	41.61%	3.50%
Labor Burden-Benefits Allocated	610103	54.89%	41.61%	3.50%	54.89%	41.61%	3.50%
Labor Burden-Leave Cost Allocated	610104	54.89%	41.61%	3.50%	54.89%	41.61%	3.50%
Stores Materials	620001	56.88%	43.12%		56.88%	43.12%	
Materials And Supplies	620001	56.88%	43.12%		56.88%	43.12%	
Unbleaded Gasoline	621002	34.64%	26.26%	39.10%	34.41%	26.09%	39.51%
Chemicals	621004	100.00%			100.00%		
Aluminum Sulfate	621005	100.00%			100.00%		
Sodium Hypochlorite	621006	100.00%			100.00%		
Chlorine	621007	100.00%			100.00%		
Polymer	621008	100.00%			100.00%		
Ammonia	621009	100.00%			100.00%		
Plant/System Equipment	621010	56.88%	43.12%		56.88%	43.12%	
Electrical/Instrumentation	621011	56.88%	43.12%		56.88%	43.12%	
Piping	621012	56.88%	43.12%		56.88%	43.12%	
Lab Equipment and Materials	621013	56.88%	43.12%		56.88%	43.12%	
Safety/Enviro Supplies & Equip	630001	34.64%	26.26%	39.10%	34.41%	26.09%	39.51%
Vehicle/Equipment Usage	640001	34.64%	26.26%	39.10%	34.41%	26.09%	39.51%
Legal Service Fees	640002	56.88%	43.12%		56.88%	43.12%	
Outside Services	640004	56.88%	43.12%		56.88%	43.12%	
Contract Labor	640005	56.88%	43.12%		56.88%	43.12%	
Sludge Disposal	640007	100.00%			100.00%		
Dirt/Gravel Hauling	640012	100.00%			100.00%		
Waste Disposal Mgt/Serv	640013	100.00%			100.00%		
Janitorial Services	640014	34.64%	26.26%	39.10%	34.41%	26.09%	39.51%
Landscape/Lawn Maint Ser	640016	34.64%	26.26%	39.10%	34.41%	26.09%	39.51%
Property Acquisition and Lease	670001	34.64%	26.26%	39.10%	34.41%	26.09%	39.51%
Tool/Equip Rental Mgt/Operator	670002	34.64%	26.26%	39.10%	34.41%	26.09%	39.51%
Hardware Lease/Ln Maint	680002	34.64%	26.26%	39.10%	34.41%	26.09%	39.51%
Employee Training Expenses	690001	54.89%	41.61%	3.50%	54.89%	41.61%	3.50%
Employee Business Expenses	690002	54.89%	41.61%	3.50%	54.89%	41.61%	3.50%
Other Employee Expenses	690004	54.89%	41.61%	3.50%	54.89%	41.61%	3.50%
Utilities: Water, Sewer, Natural Gas		100.00%			100.00%		
Utilities: Electric Service	710002	100.00%		39.10%	100.00%		39.51%
Utilities: Telephone	710003	34.64%	26.26%		34.41%	26.09%	
Postage And Freight	730002			100.00%			100.00%
Environ Regulatory Fees	730003	34.64%	26.26%	39.10%	34.41%	26.09%	39.51%
Electronic/Onlt Subscrip/Club	730004	34.64%	26.26%	39.10%	34.41%	26.09%	39.51%
Cddp Grant Awards-Cash	730007	34.64%	26.26%	39.10%	34.41%	26.09%	39.51%
Initiall Copr Crdt Pymt	730013	34.64%	26.26%	39.10%	34.41%	26.09%	39.51%
Copy Machine Expense	730022	34.64%	26.26%		34.41%	26.09%	
Raw Water Charges	730501	100.00%		39.10%	100.00%		39.51%
Water Charge - Reservation Fee	730502	100.00%			100.00%		
Treated Water Purchases		100.00%			100.00%		
Internal Service Charged	740001	34.64%	26.26%	39.10%	34.41%	26.09%	39.51%
Other Expenses		34.64%	26.26%	39.10%	34.41%	26.09%	39.51%
Miscellaneous Expenses	799998	34.64%	26.26%	39.10%	34.41%	26.09%	39.51%
Subtotals		83.43%	14.99%	1.58%	84.09%	14.37%	1.54%
Subtotals Exclusive of Commodities, Sludge Removal & Outside Ser		53.90%	40.86%		53.80%	40.79%	5.41%

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

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	PERCENTAGES			
		FY2006-09		FY2009-10	
		BASE	EXTRA CAP. CUSTOMER	BASE	EXTRA CAP. CUSTOMER
SHARED AND INDIRECT O&M EXPENSES	Operating Center Shared Costs	56.88%	43.12%	56.88%	43.12%
	Regional System Shared Costs - General	34.64%	26.26%	34.41%	26.09%
	Regional System Shared Costs - Customer-Related [a]	34.64%	26.26%	34.41%	26.09%
	Indirect Costs - General		100.00%		100.00%
	Indirect Costs - Customer-Related [b]		100.00%		100.00%
Subtotals		30.85%	23.39%	30.61%	23.21%
TOTAL OPERATIONS AND MAINTENANCE		48.39%	20.59%	48.49%	20.09%
DEBT SERVICE	Debt Service	56.88%	43.12%	56.88%	43.12%
	Deferred Debt	56.88%	43.12%	56.88%	43.12%
	Less Impact Fees	56.88%	43.12%	56.88%	43.12%
	TOTAL DEBT SERVICE	56.88%	43.12%	56.88%	43.12%
REVENUE REQUIREMENTS BEFORE RESERVE		57.04%	34.31%	57.47%	34.11%
OPERATIONS RESERVE		48.39%	20.59%	48.49%	20.09%
TIMES COVERAGE @1.25		56.88%	43.12%	56.88%	43.12%
COMMUNITY DEVELOPMENT		57.04%	34.31%	57.47%	34.11%
TOTAL REVENUE REQUIREMENTS		57.01%	35.53%	57.38%	35.43%

Non-Capital allocatable costs, excluding power, chemicals and supp
Percentage

[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 3W
 ALLOCATION OF JOINT AND SPECIFIC COSTS
 LOWER COLORADO RIVER AUTHORITY
 West Travis County System
 FY2002-03

EXPENDITURE COMPONENT	ACCOUNT	BASE				EXTRA CAPACITY			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON	TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
BEGINNING FUND BALANCE		\$0			\$0	\$0			\$0
NON-RATE REVENUES									
LUE Reservation Charges Wholesale		\$100,917		\$100,917	\$0	\$66,843		\$66,843	\$0
LUE Reservation Charges Retail		\$0		\$0	\$0	\$0		\$0	\$0
Excess Capacity Funding		\$0			\$0	\$0			\$0
Misc. Revenues		\$93,226			\$93,226	\$58,227			\$58,227
TOTAL NON-RATE REVENUES		\$194,143	\$0	\$100,917	\$93,226	\$125,070	\$0	\$66,843	\$58,227

TABLE 3W
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2002-03

EXPENDITURE COMPONENT	ACCOUNT	BASE			EXTRA CAPACITY		
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	TOTAL	RETAIL ONLY	WHOLESALE ONLY
OPERATIONS AND MAINTENANCE EXPENSES							
DIRECT O&M EXPENSES							
Salaries	610001	\$45,185			\$27,456		\$27,456
Overtime	610002	\$18,271			\$11,102		\$11,102
Labor Burden-FICA Allocated	610101	\$4,854			\$2,950		\$2,950
Labor Burden-Pension Allocated	610102	\$5,324			\$3,235		\$3,235
Labor Burden-Benefits Allocated	610103	\$6,986			\$4,245		\$4,245
Labor Burden-Leave Cost Allocated	610104	\$8,698			\$5,285		\$5,285
Stores Materials	620001	\$277			\$184		\$184
Materials and Supplies	621001	\$7,044			\$4,666		\$4,666
Unleaded Gasoline	621002	\$0			\$0		\$0
Chemicals	621004	\$1,135			\$0		\$0
Aluminum Sulfate	621005	\$7,816			\$0		\$0
Sodium Hypochlorite	621006	\$5,566			\$0		\$0
Chlorine	621007	\$12,729			\$0		\$0
Polymer	621008	\$7,406			\$0		\$0
Ammonia	621009	\$0			\$0		\$0
Plants/System Equipment	621010	\$2,135			\$1,414		\$1,414
Electrical/Instrumentation	621011	\$5,041			\$3,339		\$3,339
Piping	621012	\$895			\$593		\$593
Lab Equipment and Materials	621013	\$481			\$319		\$319
Safety/Enviro Supplies & Equip	621014	\$121			\$80		\$80
Vehicle/Equipment Usage	630001	-\$46			-\$29		-\$29
Legal Services Fees	640002	\$355			\$222		\$222
Outside Services	640004	\$23,971			\$15,877		\$15,877
Contract Labor	640005	\$296			\$196		\$196
Sludge Disposal	640007	\$7,335			\$0		\$0
Dirt/Gravel Hauling	640012	\$0			\$0		\$0
Waste Disposal Mgt/Serv	640013	\$82			\$0		\$0
Janitorial Service	640014	\$1,683			\$1,051		\$1,051
Landscaping/Lawn Maint Ser	640016	\$3,912			\$2,444		\$2,444
Property Acquisition and Lease	670001	\$0			\$0		\$0
Tool/Equip Rental No/Operator	670002	\$78			\$49		\$49
Hardware Lease/Lic/Maint	680002	\$188			\$117		\$117
Employee Training Expenses	690001	\$0			\$0		\$0
Employee Business Expenses	690002	\$275			\$167		\$167
Other Employee Expenses	690004	\$70			\$42		\$42
Utilities: Water, Sewer, Natural Gas		\$0			\$0		\$0
Utilities: Electric Service	710002	\$335,622			\$0		\$0
Utilities: Telephone	710003	\$6,214			\$3,881		\$3,881
Postage And Freight	730002	\$0			\$0		\$0
Environ Regulatory Fees	730003	\$1,420			\$887		\$887
Electronic/Onlin Subscrip/Pub	730004	\$22			\$14		\$14
Copp Grant Awards-Cash	730007	\$0			\$0		\$0
Interlocal Coop Crnt Pynt	730013	\$0			\$0		\$0
Copy Machine Expenses	730022	\$1,292			\$807		\$807
Raw Water Charges	730501	\$0			\$0		\$0
Water Charge - Reservation Fee	730502	\$102,008			\$0		\$0
Treated Water Purchases		\$0			\$0		\$0
Internal Service Charged	740001	\$3,645			\$2,277		\$2,277
Other Expenses		\$0			\$0		\$0
Miscellaneous Expenses	789998	\$33			\$21		\$21
Subtotals		\$628,423	\$0	\$0	\$92,890	\$0	\$92,890
Subtotals Exclusive of Commodities, Sludge Removal & Outfall		\$118,505	\$0	\$0	\$73,100	\$0	\$73,100

TABLE 5W
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2002-03

EXPENDITURE COMPONENT	ACCOUNT	BASE				EXTRA CAPACITY			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON	TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
SHARED AND INDIRECT O&M EXPENSES									
Operating Center Shared Costs		\$0		\$0	\$0	\$0		\$0	\$0
Regional System Shared Costs - General		\$0			\$0	\$0			\$0
Regional System Shared Costs - Customer-Related		\$0			\$0	\$0			\$0
Indirect Costs - General		\$69,205			\$69,205	\$43,225			\$43,225
Indirect Costs - Customer-Related		\$0			\$0	\$0			\$0
Subtotals		\$69,205	\$0	\$0	\$69,205	\$43,225	\$0	\$0	\$43,225
TOTAL OPERATIONS AND MAINTENANCE									
		\$697,628	\$0	\$0	\$697,628	\$136,114	\$0	\$0	\$136,114
DEBT SERVICE									
Debt Service		\$806,270	\$628,516	\$178,754	\$0	\$534,038	\$414,977	\$119,061	\$0
Deferred Debt		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lease Impact Fees		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEBT SERVICE		\$806,270	\$628,516	\$178,754	\$0	\$534,038	\$414,977	\$119,061	\$0
REVENUE REQUIREMENTS BEFORE RESERVE									
		\$1,308,735	\$628,516	\$78,536	\$604,402	\$645,081	\$414,977	\$62,218	\$77,887
OPERATIONS RESERVE									
		\$116,271			\$116,271	\$22,686			\$22,686
TIMES COVERAGE @1.25									
		\$201,567	\$156,629	\$44,938	\$0	\$133,509	\$103,744	\$29,765	\$0
COMMUNITY DEVELOPMENT									
		\$49,338			\$49,338	\$20,533			\$20,533
TOTAL REVENUE REQUIREMENTS		\$1,676,932	\$783,145	\$123,775	\$770,012	\$721,809	\$518,721	\$81,983	\$121,106
Debt service allocated based on relative plant investment, from ITD Capital WTC.xls (LCRA) and Capital Investment Worksheet.xls (Rimrock).									
Retail		\$38,689,832	77.71%						
Wholesale		\$11,094,744	22.29%						
Total		\$49,784,576	100.00%						

TABLE 5W
 ALLOCATION OF JOINT AND SPECIFIC COSTS
 LOWER COLORADO RIVER AUTHORITY
 West Trawle County System
 FY2002-03

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
BEGINNING FUND BALANCE		\$0			\$0
NON-RATE REVENUES					
LUE Reservation Charges Wholesale		\$0		\$0	\$0
LUE Reservation Charges Retail		\$0		\$0	\$0
Excess Capacity Funding		\$0			\$0
Misc. Revenues		\$3,668			\$3,668
TOTAL NON-RATE REVENUES		\$3,668	\$0	\$0	\$3,668

TABLE 5W
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2002-03

EXPENDITURE COMPONENT		ACCOUNT	CUSTOMER			
			TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
OPERATIONS AND MAINTENANCE EXPENSES						
DIRECT O&M EXPENSES						
Salaries	610001	\$2,522				\$2,522
Overtime	610002	\$1,020				\$1,020
Labor Burden-FICA Allocated	610101	\$271				\$271
Labor Burden-Pension Allocated	610102	\$297				\$297
Labor Burden-Benefits Allocated	610103	\$390				\$390
Labor Burden-Leave Cost Allocated	610104	\$485				\$485
Stores Materials	620001	\$0				\$0
Materials And Supplies	621001	\$0				\$0
Unheated Gasoline	621002	\$0				\$0
Chemicals	621004	\$0				\$0
Aluminum Sulfate	621005	\$0				\$0
Sodium Hypochlorite	621006	\$0				\$0
Chlorine	621007	\$0				\$0
Polymer	621008	\$0				\$0
Ammonia	621009	\$0				\$0
Plant/System Equipment	621010	\$0				\$0
Electrical/Instrumentation	621011	\$0				\$0
Piping	621012	\$0				\$0
Lab Equipment and Materials	621013	\$0				\$0
Safety/Ergo Supplies & Equip	621014	\$0				\$0
Vehicle/Equipment Usage	630001	-\$2				-\$2
Legal Services Fees	640002	\$14				\$14
Outside Services	640004	\$0				\$0
Contract Labor	640005	\$0				\$0
Sludge Disposal	640007	\$0				\$0
Dirt/Gravel Hauling	640012	\$0				\$0
Waste Disposal Mgt/Serv	640013	\$0				\$0
Janitorial Service	640014	\$66				\$66
Landscaping/Lawn Maint Ser	640016	\$154				\$154
Property Acquisition and Lease	670001	\$0				\$0
Tool/Equip Rental No-Operator	670002	\$3				\$3
Hardware Lease/Loc/Maint	680002	\$7				\$7
Employee Training Expenses	690001	\$0				\$0
Other Employee Expenses	690002	\$15				\$15
Utilities: Water, Sewer, Natural Gas	690004	\$4				\$4
Utilities: Electric Service	710002	\$0				\$0
Utilities: Telephone	710003	\$244				\$244
Postage And Freight	730002	\$108				\$108
Environ Regulatory Fees	730003	\$56				\$56
Electronic/Onlin Subscrip/Pub	730004	\$1				\$1
Cdpp Grant Awards-Cash	730007	\$0				\$0
Intertical Coop Crnt Pynt	730013	\$0				\$0
Copy Machine Expenses	730022	\$51				\$51
Raw Water Charges	730501	\$0				\$0
Water Charge - Reservation Fee	730502	\$0				\$0
Treated Water Purchases		\$0				\$0
Internal Service Charged	740001	\$143				\$143
Other Expenses		\$0				\$0
Miscellaneous Expenses	789998	\$1				\$1
Subtotals						
Subtotals Exclusive of Commodities, Sludge Removal & Oursk		\$5,851	\$0	\$0	\$5,851	\$5,851
		\$5,817	\$0			\$5,817

TABLE 5W
 ALLOCATION OF JOINT AND SPECIFIC COSTS
 LOWER COLORADO RIVER AUTHORITY
 West Travis County System
 FY2002-03

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
SHARED AND INDIRECT O&M EXPENSES	Operating Center Shared Costs	\$0	\$0		\$0
	Regional System Shared Costs - General	\$0			\$0
	Regional System Shared Costs - Customer-Related	\$0	\$0		\$0
	Indirect Costs - General	\$2,723			\$2,723
	Indirect Costs - Customer-Related	\$0			\$0
Subtotals		\$2,723	\$0	\$0	\$2,723
TOTAL OPERATIONS AND MAINTENANCE		\$8,574	\$0	\$0	\$8,574
DEBT SERVICE	Debt Service	\$0	\$0	\$0	\$0
	Deferred Debt	\$0	\$0	\$0	\$0
	Less Impact Fees	\$0	\$0	\$0	\$0
	TOTAL DEBT SERVICE	\$0	\$0	\$0	\$0
REVENUE REQUIREMENTS BEFORE RESERVE		\$4,908	\$0	\$0	\$4,908
OPERATIONS RESERVE		\$1,429			\$1,429
TIMES COVERAGE @1.25		\$0	\$0	\$0	\$0
COMMUNITY DEVELOPMENT		\$185			\$185
TOTAL REVENUE REQUIREMENTS		\$6,520	\$0	\$0	\$6,520

Debt service allocated based on relative plant investment, from ITD

Retail	\$38,869,832
Wholesale	\$11,094,744
Total	\$49,964,576

TABLE GW
 ALLOCATION OF JOINT AND SPECIFIC COSTS
 LOWER COLORADO RIVER AUTHORITY
 West Travis County System
 FY2003-04

EXPENDITURE COMPONENT	ACCOUNT	BASE				EXTRA CAPACITY			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON	TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
BEGINNING FUND BALANCE		\$0			\$0	\$0			\$0
NON-RATE REVENUES									
LUE Reservation Charges Wholesale		\$283,362		\$283,362	\$0	\$171,918		\$171,918	\$0
LUE Reservation Charges Retail		\$0	\$0		\$0	\$0	\$0		\$0
Excess Capacity Funding		\$0			\$0	\$0			\$0
Misc. Revenues		\$53,076			\$53,076	\$32,220			\$32,220
TOTAL NON-RATE REVENUES		\$336,438	\$0	\$283,362	\$53,076	\$204,138	\$0	\$171,918	\$32,220

TABLE 6W
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2003-04

EXPENDITURE COMPONENT	ACCOUNT	BASE			EXTRA CAPACITY		
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	TOTAL	RETAIL ONLY	COMMON
OPERATIONS AND MAINTENANCE EXPENSES							
DIRECT O&M EXPENSES							
Salaries	610001	\$98,473			\$98,473	\$59,835	\$59,835
Overtime	610002	\$0			\$0	\$0	\$0
Labor Burden-FICA Allocated	610101	\$0			\$0	\$0	\$0
Labor Burden-Pension Allocated	610102	\$0			\$0	\$0	\$0
Labor Burden-Benefits Allocated	610103	\$0			\$0	\$0	\$0
Labor Burden-Leave Cost Allocated	610104	\$0			\$0	\$0	\$0
Stores Materials	620001	\$4,966			\$4,966	\$3,013	\$3,013
Materials And Supplies	621001	\$0			\$0	\$0	\$0
Unleaded Gasoline	621002	\$0			\$0	\$0	\$0
Chemicals	621004	\$36,914			\$36,914	\$0	\$0
Aluminum Sulfate	621005	\$0			\$0	\$0	\$0
Sodium Hypochlorite	621006	\$0			\$0	\$0	\$0
Chlorine	621007	\$0			\$0	\$0	\$0
Polymer	621008	\$0			\$0	\$0	\$0
Ammonia	621009	\$0			\$0	\$0	\$0
Plant/System Equipment	621010	\$0			\$0	\$0	\$0
Electrical/Instrumentation	621011	\$0			\$0	\$0	\$0
Piping	621012	\$0			\$0	\$0	\$0
Lab Equipment and Materials	621013	\$0			\$0	\$0	\$0
Safety/Enviro Supplies & Equip	621014	\$13,787			\$13,787	\$8,365	\$8,365
Vehicle/Equipment Usage	630001	\$1,312			\$1,312	\$796	\$796
Legal Service Fees	640002	\$1,928			\$1,928	\$1,170	\$1,170
Outside Services	640004	\$45,189			\$45,189	\$27,417	\$27,417
Contract Labor	640005	\$8,757			\$8,757	\$5,313	\$5,313
Sludge Disposal	640007	\$0			\$0	\$0	\$0
Dirty/Gravel Hauling	640012	\$0			\$0	\$0	\$0
Waste Disposal Mgt/Serv	640013	\$0			\$0	\$0	\$0
Janitorial Service	640014	\$0			\$0	\$0	\$0
Landscaping/Lawn Maint Ser	640016	\$0			\$0	\$0	\$0
Property Acquisition and Lease	670001	\$111			\$111	\$67	\$67
Tool/Equip Rental No/Operator	670002	\$0			\$0	\$0	\$0
Hardware Lease/Lic/Maint	680002	\$0			\$0	\$0	\$0
Employee Training Expenses	680001	\$0			\$0	\$0	\$0
Employee Business Expenses	680002	\$0			\$0	\$0	\$0
Other Employee Expenses	680004	\$2,086			\$2,086	\$1,273	\$1,273
Utilities: Water, Sewer, Natural Gas	710002	\$0			\$0	\$0	\$0
Utilities: Electric Service	710003	\$438,486			\$438,486	\$0	\$0
Utilities: Telephone	730002	\$3,785			\$3,785	\$2,287	\$2,287
Postage And Freight	730003	\$0			\$0	\$0	\$0
Environ Regulatory Fees	730004	\$1,775			\$1,775	\$1,078	\$1,078
Electronic/Onln Subscrip/Rptb	730007	\$0			\$0	\$0	\$0
Cdpp Grant Awards-Cash	730013	\$0			\$0	\$0	\$0
Initial Copr Chrl Print	730022	\$0			\$0	\$0	\$0
Copy Machine Expense	730501	\$0			\$0	\$0	\$0
Raw Water Charges	730502	\$94,500			\$94,500	\$0	\$0
Water Charge - Reservation Fee	740001	\$38,188			\$38,188	\$0	\$0
Treated Water Purchases		\$5,636			\$5,636	\$3,421	\$3,421
Internal Service Charged		\$12,146			\$12,146	\$7,373	\$7,373
Other Expenses							
Miscellaneous Expenses	799998						
Subtotals		\$808,059	\$0	\$0	\$808,059	\$121,419	\$121,419
Subtotals Exclusive of Commodities, Sludge Removal & Outstl		\$182,274	\$0	\$0	\$182,274	\$87,519	\$87,519

TABLE 6W
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2003-04

EXPENDITURE COMPONENT	ACCOUNT	BASE				EXTRA CAPACITY			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON	TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
SHARED AND INDIRECT O&M EXPENSES									
Operating Center Shared Costs		\$95,859	\$95,859		\$0	\$58,159	\$58,159		\$0
Regional System Shared Costs - General		\$42,985			\$42,985	\$26,082			\$26,082
Regional System Shared Costs - Customer-Related		\$0			\$0	\$0			\$0
Indirect Costs - General		\$477,356			\$477,356	\$289,780			\$289,780
Indirect Costs - Customer-Related		\$0			\$0	\$0			\$0
Subtotal		\$616,187	\$95,859	\$0	\$520,322	\$374,027	\$58,159	\$0	\$315,862
TOTAL OPERATIONS AND MAINTENANCE									
		\$1,424,239	\$95,859	\$0	\$1,328,380	\$495,440	\$58,159	\$0	\$437,281
DEBT SERVICE									
Debt Service		\$1,693,582	\$1,289,849	\$423,733	\$0	\$1,027,510	\$770,427	\$257,082	\$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									
		\$1,693,582	\$1,289,849	\$423,733	\$0	\$1,027,510	\$770,427	\$257,082	\$0
REVENUE REQUIREMENTS BEFORE RESERVE									
		\$2,781,383	\$1,365,708	\$140,371	\$1,275,304	\$1,316,812	\$828,586	\$85,164	\$405,061
OPERATIONS RESERVE									
		\$166,650			\$166,650	\$57,971			\$57,971
TIMES COVERAGE @1.25									
		\$423,395	\$377,482	\$105,913	\$0	\$286,877	\$192,607	\$64,271	\$0
COMMUNITY DEVELOPMENT									
		\$100,490			\$100,490	\$47,648			\$47,648
TOTAL REVENUE REQUIREMENTS									
		\$3,471,918	\$1,683,170	\$246,304	\$1,542,444	\$1,687,308	\$1,021,193	\$149,435	\$310,681
Debt service allocated based on relative plant investment, from ITD Capital WTC.xls (LCRA) and Capital Investment Worksheet.xls (Rimrock).									
Retail		\$49,527,785	74.96%						
Wholesale		\$16,526,815	25.02%						
Total		\$66,054,600	100.00%						

TABLE BW
 ALLOCATION OF JOINT AND SPECIFIC COSTS
 LOWER COLORADO RIVER AUTHORITY
 West Texas County System
 FY2003-04

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
BEGINNING FUND BALANCE		\$0			\$0
NON-RATE REVENUES					
LUE Reservation Charges Wholesale		\$0			\$0
LUE Reservation Charges Retail		\$0		\$0	\$0
Excess Capacity Funding		\$0			\$0
Misc. Revenues		\$59,013			\$59,013
TOTAL NON-RATE REVENUES		\$59,013	\$0	\$0	\$59,013

TABLE 6W
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Tivoli County System
FY2003-04

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
OPERATIONS AND MAINTENANCE EXPENSES					
DIRECT O&M EXPENSES					
Salaries	610001	\$5,495			\$5,495
Overtime	610002	\$0			\$0
Labor Burden-FICA Allocated	610101	\$0			\$0
Labor Burden-Pension Allocated	610102	\$0			\$0
Labor Burden-Benefits Allocated	610103	\$0			\$0
Labor Burden-Leave Cost Allocated	610104	\$0			\$0
Stores Materials	620001	\$0			\$0
Materials And Supplies	621001	\$0			\$0
Unleaded Gasoline	621002	\$0			\$0
Chemicals	621004	\$0			\$0
Aluminum Sulfate	621005	\$0			\$0
Sodium Hypochlorite	621006	\$0			\$0
Chlorine	621007	\$0			\$0
Polymer	621008	\$0			\$0
Ammonia	621009	\$0			\$0
Plant/System Equipment	621010	\$0			\$0
Electrical/Instrumentation	621011	\$0			\$0
Piping	621012	\$0			\$0
Lab Equipment and Materials	621013	\$0			\$0
Safety/Enviro Supplies & Equip	621014	\$0			\$0
Vehicle/Equipment Usage	630001	\$1,459			\$1,459
Legal Service Fees	640002	\$2,143			\$2,143
Outside Services	640004	\$0			\$0
Contract Labor	640005	\$0			\$0
Sludge Disposal	640007	\$0			\$0
Dirt/Gravel Hauling	640012	\$0			\$0
Waste Disposal Mgt/Serv	640013	\$0			\$0
Janitorial Service	640014	\$0			\$0
Landscaping/Lawn Maint Ser	640016	\$0			\$0
Property Acquisition and Lease	670001	\$123			\$123
Tool/Equip Rental Non-Operator	670002	\$0			\$0
Hardware Lease/Lab Maint	680002	\$0			\$0
Employee Training Expenses	690001	\$0			\$0
Employee Business Expenses	690002	\$0			\$0
Other Employee Expenses	690004	\$0			\$0
Utilities: Water, Sewer, Natural Gas		\$117			\$117
Utilities: Electric Service	710002	\$0			\$0
Utilities: Telephone	710003	\$4,208			\$4,208
Postage And Freight	730002	\$0			\$0
Environ Regulatory Fees	730003	\$1,974			\$1,974
Electronic/Onlin Subscrip/Pub	730004	\$0			\$0
Copp Grant Awards-Cash	730007	\$0			\$0
Internal Coop Crnt Pynt	730013	\$0			\$0
Copy Machine Expenses	730022	\$0			\$0
Raw Water Charges	730501	\$0			\$0
Water Charge - Reservation Fee	730502	\$0			\$0
Treated Water Purchases		\$0			\$0
Internal Service Charged	740001	\$0			\$0
Other Expenses		\$6,267			\$6,267
Miscellaneous Expenses	799998	\$13,504			\$13,504
Subtotals		\$35,290	\$0	\$0	\$35,290
Subtotals Exclusive of Commodities, Sludge Removal & Outfall		\$33,147	\$0	\$0	\$33,147

TABLE BW
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2003-04

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
SHARED AND INDIRECT O&M EXPENSES	Operating Center Shared Costs	\$0	\$0	\$0	\$0
	Regional System Shared Costs - General	\$47,772			\$47,772
	Regional System Shared Costs - Customer-Related	\$270,958	\$0		\$270,958
	Indirect Costs - General	\$530,759			\$530,759
	Indirect Costs - Customer-Related	\$22,665			\$22,665
Subtotals		\$872,154	\$0	\$0	\$872,154
TOTAL OPERATIONS AND MAINTENANCE		\$907,444	\$0	\$0	\$907,444
DEBT SERVICE	Debt Service	\$0	\$0	\$0	\$0
	Deferred Debt	\$0	\$0	\$0	\$0
	Leas Impact Fees	\$0	\$0	\$0	\$0
	TOTAL DEBT SERVICE	\$0	\$0	\$0	\$0
REVENUE REQUIREMENTS BEFORE RESERVE		\$848,431	\$0	\$0	\$848,431
OPERATIONS RESERVE		\$106,180			\$106,180
TIMES COVERAGE @1.25		\$0	\$0	\$0	\$0
COMMUNITY DEVELOPMENT		\$30,653			\$30,653
TOTAL REVENUE REQUIREMENTS		\$985,264	\$0	\$0	\$985,264

Debt service allocated based on relative plant investment, from LTD
Retail \$48,527,785
Wholesale \$16,526,815
Total \$65,054,600

TABLE 7W
 ALLOCATION OF JOINT AND SPECIFIC COSTS
 LOWER COLORADO RIVER AUTHORITY
 West Travis County System
 FY2004-05

EXPENDITURE COMPONENT	ACCOUNT	BASE				EXTRA CAPACITY			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON	TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
BEGINNING FUND BALANCE		\$0			\$0	\$0			\$0
NON-RATE REVENUES									
LUE Reservation Charges Wholesale		\$270,803		\$270,803	\$0	\$164,547		\$164,547	\$0
LUE Reservation Charges Retail		\$0		\$0	\$0	\$0		\$0	\$0
Excess Capacity Funding		\$0			\$0	\$0			\$0
Misc. Revenues		\$167,627			\$167,627	\$101,855			\$101,855
TOTAL NON-RATE REVENUES		\$438,430	\$0	\$270,803	\$167,627	\$266,402	\$0	\$164,547	\$101,855

TABLE 7W
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2004-05

EXPENDITURE COMPONENT	ACCOUNT	BASE			EXTRA CAPACITY		
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	TOTAL	RETAIL ONLY	WHOLESALE ONLY
OPERATIONS AND MAINTENANCE EXPENSES							
DIRECT O&M EXPENSES							
Salaries	610001	\$231,648			\$140,756		\$140,756
Overtime	610002	\$0			\$0		\$0
Labor Burden-FICA Allocated	610101	\$0			\$0		\$0
Labor Burden-Pension Allocated	610102	\$0			\$0		\$0
Labor Burden-Benefits Allocated	610103	\$0			\$0		\$0
Labor Burden-Leave Cost Allocated	610104	\$0			\$0		\$0
Stores Materials	620001	\$0			\$0		\$0
Materials And Supplies	621001	\$30,545			\$18,560		\$18,560
Unleaded Gasoline	621002	\$0			\$0		\$0
Chemicals	621004	\$64,616			\$0		\$0
Aluminum Sulfate	621005	\$0			\$0		\$0
Sodium Hypochlorite	621006	\$0			\$0		\$0
Chlorine	621007	\$0			\$0		\$0
Polymer	621008	\$0			\$0		\$0
Ammonia	621009	\$0			\$0		\$0
Plant/System Equipment	621010	\$0			\$0		\$0
Electrical/Instrumentation	621011	\$0			\$0		\$0
Piping	621012	\$0			\$0		\$0
Lab Equipment and Materials	621013	\$0			\$0		\$0
Safety/Emergo Supplies & Equip	621014	\$6,203			\$3,769		\$3,769
Vehicle/Equipment Usage	630001	\$6,203			\$3,769		\$3,769
Legal Service Fees	640002	\$1,242			\$755		\$755
Outside Services	640004	\$166,861			\$101,390		\$101,390
Contract Labor	640005	\$0			\$0		\$0
Sludge Disposal	640007	\$0			\$0		\$0
Dirt/Gravel Hauling	640012	\$0			\$0		\$0
Waste Disposal Mgt/Serv	640013	\$0			\$0		\$0
Janitorial Service	640014	\$0			\$0		\$0
Landscaping/Lawn Maint Ser	640016	\$0			\$0		\$0
Property Acquisition and Lease	670001	\$2,030			\$1,233		\$1,233
Tool/Equip Rental No/Operator	670002	\$0			\$0		\$0
Hardware Lease&L&M&Int	680002	\$0			\$0		\$0
Employee Training Expenses	680001	\$418			\$254		\$254
Employee Business Expenses	680002	\$1,186			\$721		\$721
Other Employee Expenses	680004	\$2,916			\$1,772		\$1,772
Utilities: Water, Sewer, Natural Gas	710002	\$3,666			\$0		\$0
Utilities: Electric Service	710003	\$600,576			\$0		\$0
Utilities: Telephone	710003	\$7,516			\$4,667		\$4,667
Postage And Freight	730002	\$0			\$0		\$0
Environ Regulatory Fees	730003	\$3,659			\$2,223		\$2,223
Electronic/Onln Subscrip&Pub	730004	\$0			\$0		\$0
Capp Grant Awards-Cash	730007	\$0			\$0		\$0
Internal Coop Chrt Pynt	730013	\$0			\$0		\$0
Copy Machine Expenses	730022	\$0			\$0		\$0
Raw Water Charges	730501	\$0			\$0		\$0
Water Charge - Reservation Fee	730502	\$0			\$0		\$0
Treated Water Purchases		\$0			\$0		\$0
Internal Service Charged	740001	\$12,534			\$7,616		\$7,616
Other Expenses		\$274			\$167		\$167
Miscellaneous Expenses	798998	\$2,415			\$1,467		\$1,467
Subtotals		\$1,136,306	\$0	\$0	\$386,249	\$0	\$386,249
Subtotals Exclusive of Commodities, Sludge Removal & Outsh		\$305,010	\$0	\$0	\$183,105	\$0	\$183,105

TABLE 7W
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2004-05

EXPENDITURE COMPONENT	ACCOUNT	BASE				EXTRA CAPACITY			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON	TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
SHARED AND INDIRECT O&M EXPENSES									
Operating Center Shared Costs		\$42,108			\$0	\$25,586	\$25,586		\$0
Regional System Shared Costs - General		\$297,930			\$297,930	\$181,030			\$181,030
Regional System Shared Costs - Customer-Related		\$0			\$0	\$0			\$0
Indirect Costs - General		\$2,001,994			\$2,001,994	\$1,216,466			\$1,216,466
Indirect Costs - Customer-Related		\$0			\$0	\$0			\$0
Subtotals		\$2,342,032	\$42,108	\$0	\$2,299,924	\$1,423,082	\$25,586	\$0	\$1,397,497
TOTAL OPERATIONS AND MAINTENANCE									
		\$3,480,338	\$42,108	\$0	\$3,438,230	\$1,708,332	\$25,586	\$0	\$1,682,746
DEBT SERVICE									
Debt Service		\$1,933,889	\$1,510,663	\$423,225	\$0	\$1,175,083	\$917,920	\$257,163	\$0
Deferred Debt		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Loss Impact Fees		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEBT SERVICE		\$1,933,889	\$1,510,663	\$423,225	\$0	\$1,175,083	\$917,920	\$257,163	\$0
REVENUE REQUIREMENTS BEFORE RESERVE									
OPERATIONS RESERVE		\$4,979,797	\$1,952,771	\$152,422	\$3,270,603	\$2,617,073	\$643,506	\$92,616	\$1,580,891
TIMES COVERAGE @1.25		\$287,557			\$287,557	\$141,148			\$141,148
COMMUNITY DEVELOPMENT		\$443,472	\$377,666	\$105,806	\$0	\$293,771	\$229,480	\$64,291	\$0
		\$172,462			\$172,462	\$90,706			\$90,706
TOTAL REVENUE REQUIREMENTS		\$5,919,287	\$1,930,437	\$258,229	\$3,730,621	\$3,142,638	\$1,172,986	\$156,907	\$1,812,745
Debt service allocated based on relative plant investment, from ITD Capital WTC.xls (LCHA) and Capital Investment Worksheet.xls (Rimrock).									
Retail		\$56,319,201	78.12%						
Wholesale		\$15,778,307	21.88%						
Total		\$72,097,508	100.00%						

TABLE 7W
 ALLOCATION OF JOINT AND SPECIFIC COSTS
 LOWER COLORADO RIVER AUTHORITY
 West Travis County System
 FY2004-05

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
BEGINNING FUND BALANCE		\$0			\$0
NON-RATE REVENUES					
LUE Reservation Charges Wholesale		\$0		\$0	\$0
LUE Reservation Charges Retail		\$0		\$0	\$0
Excess Capacity Funding		\$0			\$0
Misc. Revenues		\$24,910			\$24,910
TOTAL NON-RATE REVENUES		\$24,910	\$0	\$0	\$24,910

TABLE 7W
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2004-05

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
OPERATIONS AND MAINTENANCE EXPENSES					
DIRECT O&M EXPENSES					
Salaries	610001	\$12,927			\$12,927
Overtime	610002	\$0			\$0
Labor Burden-FICA Allocated	610101	\$0			\$0
Labor Burden-Pension Allocated	610102	\$0			\$0
Labor Burden-Benefits Allocated	610103	\$0			\$0
Labor Burden-Leave Cost Allocated	610104	\$0			\$0
Stores Materials	620001	\$0			\$0
Materials And Supplies	621001	\$0			\$0
Unleaded Gasoline	621002	\$0			\$0
Chemicals	621004	\$0			\$0
Aluminum Sulfate	621005	\$0			\$0
Sodium Hypochlorite	621006	\$0			\$0
Chlorine	621007	\$0			\$0
Polymer	621008	\$0			\$0
Ammonia	621009	\$0			\$0
Plant/System Equipment	621010	\$0			\$0
Electrical/Instrumentation	621011	\$0			\$0
Piping	621012	\$0			\$0
Lab Equipment and Materials	621013	\$0			\$0
Safety/Enviro Supplies & Equip	621014	\$0			\$0
Vehicle/Equipment Usage	630001	\$922			\$922
Legal Service Fees	640002	\$185			\$185
Outside Services	640004	\$0			\$0
Contract Labor	640005	\$0			\$0
Sludge Disposal	640007	\$0			\$0
Dirt/Gravel Hauling	640012	\$0			\$0
Waste Disposal Mgt/Serv	640013	\$0			\$0
Janitorial Service	640014	\$0			\$0
Landscaping/Lawn Maint Ser	640016	\$0			\$0
Property Acquisition and Lease	670001	\$302			\$302
Tool/Equip Rental No/Operator	670002	\$0			\$0
Hardware Leased,Maint	680002	\$0			\$0
Employee Training Expenses	690001	\$23			\$23
Employee Business Expenses	690002	\$66			\$66
Other Employee Expenses	690004	\$163			\$163
Utilities: Water, Sewer, Natural Gas		\$0			\$0
Utilities: Electric Service	710002	\$0			\$0
Utilities: Telephone	710003	\$1,117			\$1,117
Postage And Freight	730002	\$0			\$0
Environ Regulatory Fees	730003	\$544			\$544
Electronic/Onln Subscrip/Pub	730004	\$0			\$0
Cddp Grant Awards-Cash	730007	\$0			\$0
Intental Corp Crdit Pymt	730013	\$0			\$0
Copy Machine Expense	730022	\$0			\$0
Raw Water Charges	730501	\$0			\$0
Water Charge - Reservation Fee	730502	\$0			\$0
Treated Water Purchases		\$0			\$0
Internal Service Charged	740001	\$1,863			\$1,863
Other Expenses		\$41			\$41
Miscellaneous Expenses		\$359			\$359
Subtotals		\$18,510	\$0	\$0	\$18,510
Subtotals Exclusive of Commodities, Sludge Removal & Outfit		\$18,326	\$0	\$0	\$18,326

TABLE 7M
 ALLOCATION OF JOINT AND SPECIFIC COSTS
 LOWER COLORADO RIVER AUTHORITY
 West Travis County System
 FY2004-05

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
SHARED AND INDIRECT O&M EXPENSES	Operating Center Shared Costs	\$0	\$0		\$0
	Regional System Shared Costs - General	\$44,274			\$44,274
	Regional System Shared Costs - Customer-Related	\$0	\$0		\$0
	Indirect Costs - General	\$287,505			\$287,505
	Indirect Costs - Customer-Related	\$57,509			\$57,509
Subtotals		\$399,288	\$0	\$0	\$399,288
TOTAL OPERATIONS AND MAINTENANCE		\$417,798	\$0	\$0	\$417,798
DEBT SERVICE	Debt Service	\$0	\$0	\$0	\$0
	Deferred Debt	\$0	\$0	\$0	\$0
	Less Impact Fees	\$0	\$0	\$0	\$0
	TOTAL DEBT SERVICE	\$0	\$0	\$0	\$0
REVENUE REQUIREMENTS BEFORE RESERVE		\$392,888	\$0	\$0	\$392,888
OPERATIONS RESERVE		\$34,520			\$34,520
TIMES COVERAGE @1.25		\$0	\$0	\$0	\$0
COMMUNITY DEVELOPMENT		\$13,618			\$13,618
TOTAL REVENUE REQUIREMENTS		\$441,026	\$0	\$0	\$441,026

Debt service allocated based on relative plant investment, from LTD
 Retail \$56,319,201
 Wholesale \$15,778,997
 Total \$72,097,508

TABLE BW
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2005-06

EXPENDITURE COMPONENT	ACCOUNT	BASE				EXTRA CAPACITY			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON	TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
BEGINNING FUND BALANCE		\$0			\$0	\$0			\$0
NON-RATE REVENUES									
LUE Reservation Charges Wholesale		\$290,642		\$290,642	\$0	\$110,293		\$110,293	\$0
LUE Reservation Charges Retail		\$8,246	\$8,246		\$0	\$3,129	\$3,129		\$0
Excess Capacity Funding		\$0			\$0	\$0			\$0
Misc. Revenues		\$249,852			\$249,852	\$94,814			\$94,814
TOTAL NON-RATE REVENUES		\$548,739	\$8,246	\$290,642	\$249,852	\$208,237	\$3,129	\$110,293	\$94,814

TABLE 8W
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2005-06

EXPENDITURE COMPONENT	ACCOUNT	BASE			EXTRA CAPACITY		
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	TOTAL	RETAIL ONLY	WHOLESALE ONLY
OPERATIONS AND MAINTENANCE EXPENSES							
DIRECT O&M EXPENSES							
Salaries	610001	\$254,823			\$96,701		\$96,701
Overtime	610002	\$0			\$0		\$0
Labor Burden-Fica Allocated	610101	\$0			\$0		\$0
Labor Burden-Pension Allocated	610102	\$0			\$0		\$0
Labor Burden-Benefits Allocated	610103	\$0			\$0		\$0
Labor Burden-Leave Cost Alooca	610104	\$0			\$0		\$0
Stores Materials	620001	\$0			\$0		\$0
Materials And Supplies	621001	\$33,710			\$12,793		\$12,793
Unleaded Gasoline	621002	\$0			\$0		\$0
Chemicals	621004	\$64,616			\$0		\$0
Aluminum Sulfate	621005	\$0			\$0		\$0
Sodium Hypochlorite	621006	\$0			\$0		\$0
Chlorine	621007	\$0			\$0		\$0
Polymer	621008	\$0			\$0		\$0
Ammonia	621009	\$0			\$0		\$0
Plant/System Equipment	621010	\$0			\$0		\$0
Electrical/Instrumentation	621011	\$0			\$0		\$0
Piping	621012	\$0			\$0		\$0
Lab Equipment and Materials	621013	\$0			\$0		\$0
Safety/Enviro Supplies & Equip	621014	\$6,905			\$2,620		\$2,620
Vehicle/Equipment Usage	630001	\$1,437			\$545		\$545
Legal Service Fees	640002	\$193,933			\$73,594		\$73,594
Outside Services	640004	\$0			\$0		\$0
Contract Labor	640005	\$0			\$0		\$0
Sludge Disposal	640007	\$0			\$0		\$0
Dirt/Gravel Hauling	640012	\$0			\$0		\$0
Waste Disposal Mgt/Serv	640013	\$0			\$0		\$0
Janitorial Service	640014	\$0			\$0		\$0
Landscaping/Lawn Maint Ser	640016	\$1,566			\$594		\$594
Property Acquisition and Lease	670001	\$0			\$0		\$0
Tool/Equip Rental Mgt/Operator	680002	\$0			\$0		\$0
Hardware Leaseal/LdMaint	690001	\$486			\$184		\$184
Employee Training Expenses	690002	\$1,378			\$523		\$523
Other Employee Expenses	690004	\$3,386			\$1,265		\$1,265
Utilities: Water, Sewer, Natural Gas	710002	\$548,432			\$0		\$0
Utilities: Electric Service	710003	\$8,043			\$3,052		\$3,052
Postage And Freight	730002	\$0			\$0		\$0
Environ Regulatory Fees	730003	\$4,234			\$1,607		\$1,607
Electronic/Onln Subscrip/Pub	730004	\$0			\$0		\$0
Cdpp Grant Awards-Cash	730007	\$0			\$0		\$0
Industrial Coop Cntrl Pyrit	730013	\$0			\$0		\$0
Copy Machine Expense	730022	\$0			\$0		\$0
Raw Water Charges	730501	\$0			\$0		\$0
Water Charge - Reservation Fee	730502	\$0			\$0		\$0
Treated Water Purchases	740001	\$14,199			\$5,386		\$5,386
Internal Service Charged		\$318			\$121		\$121
Other Expenses		\$2,794			\$1,060		\$1,060
Miscellaneous Expenses	799988						
Subtotals		\$1,143,928	\$0	\$0	\$200,066	\$0	\$200,066
Subtotals Exclusive of Commodities, Sludge Removal & Outfall		\$335,510	\$0	\$0	\$125,829	\$0	\$125,829

TABLE 8W
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2005-06

EXPENDITURE COMPONENT	ACCOUNT	BASE				EXTRA CAPACITY			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON	TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
SHARED AND INDIRECT O&M EXPENSES	Operating Center Shared Costs	\$47,380	\$47,380		\$0	\$17,980	\$17,980		\$0
	Regional System Shared Costs - General	\$311,075			\$311,075	\$118,047			\$118,047
	Regional System Shared Costs - Customer-Related	\$0			\$0	\$0			\$0
	Indirect Costs - General	\$1,793,744			\$1,793,744	\$680,694			\$680,694
	Indirect Costs - Customer-Related	\$0			\$0	\$0			\$0
Subtotal		\$2,152,200	\$47,380	\$0	\$2,104,819	\$816,722	\$17,980	\$0	\$798,742
TOTAL OPERATIONS AND MAINTENANCE		\$3,296,127	\$47,380	\$0	\$3,248,747	\$1,016,790	\$17,980	\$0	\$998,810
DEBT SERVICE	Debt Service	\$2,943,427	\$2,358,692	\$584,735	\$0	\$1,116,978	\$895,082	\$221,896	\$0
	Deferred Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Lease Impact Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL DEBT SERVICE	\$2,943,427	\$2,358,692	\$584,735	\$0	\$1,116,978	\$895,082	\$221,896	\$0
REVENUE REQUIREMENTS BEFORE RESERVE		\$5,690,814	\$2,397,826	\$294,093	\$2,998,895	\$1,925,531	\$909,933	\$171,603	\$903,996
OPERATIONS RESERVE		\$0			\$0	\$0			\$0
TIMES COVERAGE @1.25		\$735,857	\$589,673	\$146,184	\$0	\$279,245	\$223,770	\$55,474	\$0
COMMUNITY DEVELOPMENT		\$192,518			\$192,518	\$65,140			\$65,140
TOTAL REVENUE REQUIREMENTS		\$6,619,189	\$2,987,499	\$440,277	\$3,191,413	\$2,269,916	\$1,133,703	\$167,077	\$969,136
Debt service allocated based on relative plant investment, from ITD Capital WTC.xls (LCRA) and Capital Investment Worksheet.xls (Rimrock).									
Retail		\$59,711,774	80.13%						
Wholesale		\$14,892,825	19.87%						
Total		\$74,604,599	100.00%						

TABLE BW
 ALLOCATION OF JOINT AND SPECIFIC COSTS
 LOWER COLORADO RIVER AUTHORITY
 West Travis County System
 FY2005-06

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
BEGINNING FUND BALANCE		\$0			\$0
NON-RATE REVENUES					
LUE Reservation Charges Wholesale		\$0		\$0	\$0
LUE Reservation Charges Retail		\$0	\$0		\$0
Excess Capacity Funding		\$0			\$0
Misc. Revenues		\$34,517			\$34,517
TOTAL NON-RATE REVENUES		\$34,517	\$0	\$0	\$34,517

TABLE 8W
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2005-06

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
OPERATIONS AND MAINTENANCE EXPENSES					
DIRECT O&M EXPENSES					
Salaries	610001	\$13,315			\$13,315
Overtime	610002	\$0			\$0
Labor Burden-FICA Allocated	610101	\$0			\$0
Labor Burden-Pension Allocated	610102	\$0			\$0
Labor Burden-Benefits Allocated	610103	\$0			\$0
Labor Burden-Leave Cost Allocated	610104	\$0			\$0
Stores Materials	620001	\$0			\$0
Materials And Supplies	621001	\$0			\$0
Unleaded Gasoline	621002	\$0			\$0
Chemicals	621004	\$0			\$0
Aluminum Sulfate	621005	\$0			\$0
Sodium Hypochlorite	621006	\$0			\$0
Chlorine	621007	\$0			\$0
Polymer	621008	\$0			\$0
Ammonia	621009	\$0			\$0
Plant/System Equipment	621010	\$0			\$0
Electrical/Instrumentation	621011	\$0			\$0
Piping	621012	\$0			\$0
Lab Equipment and Materials	621013	\$0			\$0
Safety/Enviro Supplies & Equip	621014	\$0			\$0
Vehicle/Equipment Usage	630001	\$954			\$954
Legal Service Fees	640002	\$199			\$199
Outside Services	640004	\$0			\$0
Contract Labor	640005	\$0			\$0
Sludge Disposal	640007	\$0			\$0
Dirt/Gravel Hauling	640012	\$0			\$0
Waste Disposal Mgt/Serv	640013	\$0			\$0
Janitorial Service	640014	\$0			\$0
Landscaping/Lawn Maint Ser	640016	\$0			\$0
Property Acquisition and Lease	670001	\$216			\$216
Tool/Equip Rental No/Operator	670002	\$0			\$0
Hardware Less/Lic/Maint	680002	\$0			\$0
Employee Training Expenses	680001	\$25			\$25
Employee Business Expenses	680002	\$72			\$72
Other Employee Expenses	680004	\$177			\$177
Utilities: Water, Sewer, Natural Gas		\$0			\$0
Utilities: Electric Service	710002	\$0			\$0
Utilities: Telephone	710003	\$1,111			\$1,111
Postage And Freight	730002	\$0			\$0
Environ Regulatory Fees	730003	\$595			\$595
Electronic/Onln Subscrip/Pub	730004	\$0			\$0
Copp Grant Awards-Cash	730007	\$0			\$0
Interfac Coop Cntrl Pymt	730013	\$0			\$0
Copy Machine Expenses	730022	\$0			\$0
Raw Water Charges	730501	\$0			\$0
Water Charge - Reservation Fee	730502	\$0			\$0
Treated Water Purchases		\$0			\$0
Internal Service Charged	740001	\$1,962			\$1,962
Other Expenses		\$44			\$44
Miscellaneous Expenses	799998	\$386			\$386
Subtotal		\$19,046	\$0	\$0	\$19,046
Subtotal Exclusive of Commodities, Sludge Removal & Outfall		\$18,847	\$0	\$0	\$18,847

TABLE BW
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Trench County System
FY2005-06

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
SHARED AND INDIRECT O&M EXPENSES					
Operating Center Shared Costs		\$0	\$0		\$0
Regional System Shared Costs - General		\$42,975			\$42,975
Regional System Shared Costs - Customer-Related		\$0	\$0		\$0
Indirect Costs - General		\$247,808			\$247,808
Indirect Costs - Customer-Related		\$80,335			\$80,335
Subtotals		\$351,119	\$0	\$0	\$351,119
TOTAL OPERATIONS AND MAINTENANCE		\$370,165	\$0	\$0	\$370,165
DEBT SERVICE					
Debt Service		\$0	\$0	\$0	\$0
Deferred Debt		\$0	\$0	\$0	\$0
Less Impact Fees		\$0	\$0	\$0	\$0
TOTAL DEBT SERVICE		\$0	\$0	\$0	\$0
REVENUE REQUIREMENTS BEFORE RESERVE		\$335,647	\$0	\$0	\$335,647
OPERATIONS RESERVE		\$0			\$0
TIMES COVERAGE @1.25		\$0	\$0	\$0	\$0
COMMUNITY DEVELOPMENT		\$11,355			\$11,355
TOTAL REVENUE REQUIREMENTS		\$347,002	\$0	\$0	\$347,002
Debt service allocated based on relative plant investment, from ITD					
Retail		\$58,711,774			
Wholesale		\$14,802,925			
Total		\$74,514,699			

TABLE 9W
 ALLOCATION OF JOINT AND SPECIFIC COSTS
 LOWER COLORADO RIVER AUTHORITY
 West Travis County System
 FY2006-07

EXPENDITURE COMPONENT	ACCOUNT	BASE				EXTRA CAPACITY			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON	TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
BEGINNING FUND BALANCE		\$0			\$0	\$0			\$0
NON-RATE REVENUES									
LUE Reservation Charges Wholesale		\$377,411		\$377,411	\$0	\$286,109		\$286,109	\$0
LUE Reservation Charges Retail		\$59,226	\$59,226		\$0	\$44,899	\$44,899		\$0
Excess Capacity Funding		\$257,100			\$257,100	\$194,904			\$194,904
Misc. Revenues		\$43,131			\$43,131	\$32,697			\$32,697
TOTAL NON-RATE REVENUES		\$736,868	\$59,226	\$377,411	\$300,231	\$558,608	\$44,899	\$286,109	\$227,600

TABLE 9W
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2006-07

EXPENDITURE COMPONENT	ACCOUNT	BASE			EXTRA CAPACITY		
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	TOTAL	RETAIL ONLY	WHOLESALE ONLY
OPERATIONS AND MAINTENANCE EXPENSES							
DIRECT O&M EXPENSES							
Salaries	610001	\$209,515			\$158,830		\$158,830
Overtime	610002	\$0			\$0		\$0
Labor Burden-FICA Allocated	610101	\$0			\$0		\$0
Labor Burden-Pension Allocated	610102	\$0			\$0		\$0
Labor Burden-Benefits Allocated	610103	\$0			\$0		\$0
Labor Burden-Leave Cost Allocat	610104	\$0			\$0		\$0
Stores Materials	620001	\$0			\$0		\$0
Materials And Supplies	621001	\$46,073			\$34,927		\$34,927
Unleaded Gasoline	621002	\$0			\$0		\$0
Chemicals	621004	\$108,600			\$0		\$0
Aluminum Sulfate	621005	\$0			\$0		\$0
Sodium Hypochlorite	621006	\$0			\$0		\$0
Chlorine	621007	\$0			\$0		\$0
Polymer	621008	\$0			\$0		\$0
Ammonia	621009	\$0			\$0		\$0
Plant/System Equipment	621010	\$0			\$0		\$0
Electrical/Instrumentation	621011	\$0			\$0		\$0
Piping	621012	\$0			\$0		\$0
Lab Equipment and Materials	621013	\$0			\$0		\$0
Safety/Enviro Supplies & Equip	621014	\$0			\$0		\$0
Vehicle/Equipment Usage	630001	\$505			\$383		\$383
Legal Service Fees	640002	\$0			\$0		\$0
Outside Services	640004	\$46,732			\$36,943		\$36,943
Contract Labor	640005	\$0			\$0		\$0
Sludge Disposal	640007	\$0			\$0		\$0
Dirt/Gravel Hauling	640012	\$0			\$0		\$0
Waste Disposal Mgt/Serv	640013	\$0			\$0		\$0
Janitorial Service	640014	\$0			\$0		\$0
Landscaping/Lawn Maint Ser	640016	\$0			\$0		\$0
Property Acquisition and Lease	670001	\$553			\$419		\$419
Tool/Equip Rental No/Operator	670002	\$0			\$0		\$0
Hardware Lease/Lc/Maint	680002	\$0			\$0		\$0
Employee Training Expenses	690001	\$0			\$0		\$0
Employee Business Expenses	690002	\$0			\$0		\$0
Other Employee Expenses	690004	\$0			\$0		\$0
Utilities: Water, Sewer, Natural Gas		\$0			\$0		\$0
Utilities: Electric Service	710002	\$637,232			\$0		\$0
Utilities: Telephone	710003	\$3,707			\$2,810		\$2,810
Postage And Freight	730002	\$0			\$0		\$0
Environ Regulatory Fees	730003	\$1,827			\$1,385		\$1,385
Electronic/Ohm Subscriptn/Pub	730004	\$0			\$0		\$0
Capp Grant Awards-Cash	730007	\$0			\$0		\$0
Intellectl Coop Crdnt Pymt	730013	\$0			\$0		\$0
Copy Machine Expense	730022	\$0			\$0		\$0
Raw Water Charges	730501	\$0			\$0		\$0
Water Charge - Reservation Fee	730502	\$131,156			\$0		\$0
Treated Water Purchases		\$0			\$0		\$0
Internal Service Charged	740001	\$2,923			\$2,216		\$2,216
Other Expenses		\$0			\$0		\$0
Miscellaneous Expenses	789998	\$0			\$0		\$0
Subtotals		\$1,190,823	\$0	\$0	\$237,913	\$0	\$237,913
Subtotals Exclusive of Commodities, Sludge Removal & Ouths		\$285,103	\$0	\$0	\$200,970	\$0	\$200,970

TABLE 9W
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2006-07

EXPENDITURE COMPONENT	ACCOUNT	BASE				EXTRA CAPACITY			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON	TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
SHARED AND INDIRECT O&M EXPENSES	Operating Center Shared Costs	\$65,052	\$65,052		\$0	\$49,315	\$49,315		\$0
	Regional System Shared Costs - General	\$170,526			\$170,526	\$129,273			\$129,273
	Regional System Shared Costs - Customer-Related	\$0			\$0	\$0			\$0
	Indirect Costs - General	\$949,642			\$849,642	\$64,100			\$64,100
	Indirect Costs - Customer-Related	\$0			\$0	\$0			\$0
Subtotals		\$1,085,220	\$65,052	\$0	\$1,020,168	\$822,688	\$49,315	\$0	\$773,373
TOTAL OPERATIONS AND MAINTENANCE		\$2,276,043	\$65,052	\$0	\$2,210,991	\$1,060,601	\$49,315	\$0	\$1,011,287
DEBT SERVICE	Debt Service	\$2,616,053	\$2,097,956	\$520,087	\$0	\$1,984,705	\$1,590,428	\$394,277	\$0
	Deferred Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Less Impact: Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$2,616,053	\$2,097,956	\$520,087	\$0	\$1,984,705	\$1,590,428	\$394,277	\$0
TOTAL DEBT SERVICE									
REVENUE REQUIREMENTS BEFORE RESERVE		\$4,157,228	\$2,103,782	\$142,686	\$1,910,760	\$2,486,698	\$1,594,844	\$108,168	\$783,686
OPERATIONS RESERVE		\$26,092			\$26,092	\$12,158			\$12,158
TIMES COVERAGE @1.25		\$654,513	\$324,489	\$130,024	\$0	\$496,176	\$397,607	\$98,569	\$0
COMMUNITY DEVELOPMENT		\$155,553			\$155,553	\$93,046			\$93,046
TOTAL REVENUE REQUIREMENTS		\$4,993,385	\$2,628,271	\$272,710	\$2,092,404	\$3,068,079	\$1,992,451	\$206,737	\$888,890
Debt service allocated based on relative plant investment, for FV06 from ITD Capital WTC-Ms (LCRA) and Capital Investment Worksheets (Rimrock).									
Retail	\$59,711,774	80.13%							
Wholesale	\$14,802,925	19.87%							
Total	\$74,514,699	100.00%							

Debt service allocated based on relative plant investment, for FY06 from ITD Capital WTCs (LCRA) and Capital Investment Worksheets (Rimrock).

Retail	\$59,711,774	80.13%
Wholesale	\$14,802,825	19.87%
Total	\$74,514,600	100.00%

TABLE 9W
 ALLOCATION OF JOINT AND SPECIFIC COSTS
 LOWER COLORADO RIVER AUTHORITY
 West Trrale County System
 FY2008-07

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
BEGINNING FUND BALANCE		\$0			\$0
NON-RATE REVENUES					
LUE Reservation Charges Wholesale		\$0		\$0	\$0
LUE Reservation Charges Retail		\$0	\$0		\$0
Excess Capacity Funding		\$310,996			\$310,996
Misc. Revenues		\$52,172			\$52,172
TOTAL NON-RATE REVENUES		\$363,168	\$0	\$0	\$363,168

TABLE 9W
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Trowle County System
FY2006-07

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
OPERATIONS AND MAINTENANCE EXPENSES					
DIRECT O&M EXPENSES					
Salaries	610001	\$13,714			\$13,714
Overtime	610002	\$0			\$0
Labor Burden-FICA Allocated	610101	\$0			\$0
Labor Burden-Pension Allocated	610102	\$0			\$0
Labor Burden-Benefits Allocated	610103	\$0			\$0
Labor Burden-Leave Cost Alloc	610104	\$0			\$0
Stores Materials	620001	\$0			\$0
Materials And Supplies	621001	\$0			\$0
Unleaded Gasoline	621002	\$0			\$0
Chemicals	621004	\$0			\$0
Aluminum Sulfate	621005	\$0			\$0
Sodium Hypochlorite	621006	\$0			\$0
Chlorine	621007	\$0			\$0
Polymer	621008	\$0			\$0
Ammonia	621009	\$0			\$0
Plant/System Equipment	621010	\$0			\$0
Electrical/Instrumentation	621011	\$0			\$0
Piping	621012	\$0			\$0
Lab Equipment and Materials	621013	\$0			\$0
Safety/Enviro Supplies & Equip	621014	\$0			\$0
Vehicle/Equipment Usage	630001	\$611			\$611
Legal Services Fees	640002	\$0			\$0
Outside Services	640004	\$0			\$0
Contract Labor	640005	\$0			\$0
Sludge Disposal	640007	\$0			\$0
Dirt/Gravel Hauling	640012	\$0			\$0
Waste Disposal Mgt/Serv	640013	\$0			\$0
Janitorial Service	640014	\$0			\$0
Landscaping/Lawn Maint Ser	640016	\$0			\$0
Property Acquisition and Lease	670001	\$669			\$669
Tool/Equip Rental NonOperator	670002	\$0			\$0
Hardware Lessal/Lic/Maint	680002	\$0			\$0
Employee Training Expenses	680001	\$0			\$0
Employee Business Expenses	680002	\$0			\$0
Other Employee Expenses	680004	\$0			\$0
Utilities: Water, Sewer, Natural Gas		\$0			\$0
Utilities: Electric Service	710002	\$0			\$0
Utilities: Telephone	710003	\$4,484			\$4,484
Postage And Freight	730002	\$0			\$0
Environ Regulatory Fees	730003	\$2,210			\$2,210
Electronic/Onln Subscrip/Pub	730004	\$0			\$0
Cddp Grant Awards-Cash	730007	\$0			\$0
Intercal Coop Crnt Pynt	730013	\$0			\$0
Copy Machine Expenses	730022	\$0			\$0
Raw Water Charges	730501	\$0			\$0
Water Charge - Reservation Fee	730502	\$0			\$0
Treated Water Purchases		\$3,535			\$3,535
Internal Service Charged	740001	\$0			\$0
Other Expenses		\$0			\$0
Miscellaneous Expenses	789998	\$0			\$0
Subtotals		\$25,224	\$0	\$0	\$25,224
Subtotal Exclusive of Commodities, Sludge Removal & Outfall		\$25,224	\$0	\$0	\$25,224

TABLE 9W
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2006-07

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
SHARED AND INDIRECT O&M EXPENSES					
Operating Center Shared Costs		\$0	\$0		\$0
Regional System Shared Costs - General		\$206,274			\$206,274
Regional System Shared Costs - Customer-Related		\$386,077	\$0		\$386,077
Indirect Costs - General		\$1,027,753			\$1,027,753
Indirect Costs - Customer-Related		\$47,013			\$47,013
Subtotals		\$1,667,116	\$0		\$1,667,116
TOTAL OPERATIONS AND MAINTENANCE		\$1,692,340	\$0	\$0	\$1,692,340
DEBT SERVICE					
Debt Service		\$0	\$0	\$0	\$0
Deferred Debt		\$0	\$0	\$0	\$0
Less Impact Fees		\$0	\$0	\$0	\$0
TOTAL DEBT SERVICE		\$0	\$0	\$0	\$0
REVENUE REQUIREMENTS BEFORE RESERVE		\$1,328,171	\$0	\$0	\$1,328,171
OPERATIONS RESERVE		\$19,400			\$19,400
TIMES COVERAGE @1.25		\$0	\$0	\$0	\$0
COMMUNITY DEVELOPMENT		\$48,734			\$48,734
TOTAL REVENUE REQUIREMENTS		\$1,398,306	\$0	\$0	\$1,398,306
Debt service allocated based on relative plant investment, for FY06					
Retail		\$59,711,714			
Wholesale		\$14,802,925			
Total		\$74,514,639			

TABLE 10W
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2007-08

EXPENDITURE COMPONENT	ACCOUNT	BASE			EXTRA CAPACITY				
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON	TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
BEGINNING FUND BALANCE		\$417,717			\$417,717			\$316,665	\$316,665
NON-RATE REVENUES									
LUE Reservation Charges Wholesale		\$363,612		\$363,612	\$0	\$275,648		\$275,648	\$0
LUE Reservation Charges Retail		\$49,272	\$49,272		\$0	\$37,353	\$37,353		\$0
Excess Capacity Funding		\$447,675			\$447,675	\$339,376		\$339,376	\$44,813
Misc. Revenues		\$59,114			\$59,114	\$44,813			\$44,813
TOTAL NON-RATE REVENUES		\$919,673	\$49,272	\$363,612	\$506,789	\$697,190	\$37,353	\$275,648	\$384,189

TABLE 10W
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2007-08

EXPENDITURE COMPONENT	ACCOUNT	BASE			EXTRA CAPACITY		
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	TOTAL	RETAIL ONLY	WHOLESALE ONLY
OPERATIONS AND MAINTENANCE EXPENSES							
DIRECT O&M EXPENSES							
Salaries	610001	\$224,418			\$224,418	\$170,128	
Overtime	610002	\$0			\$0	\$0	
Labor Burden-FICA Allocated	610101	\$0			\$0	\$0	
Labor Burden-Pension Allocated	610102	\$0			\$0	\$0	
Labor Burden-Benefits Allocated	610103	\$0			\$0	\$0	
Labor Burden-Leave Cost Allocated	610104	\$0			\$0	\$0	
Stores Materials	620001	\$0			\$0	\$0	
Materials And Supplies	620001	\$55,564			\$55,564	\$42,122	
Unheated Gasoline	621002	\$0			\$0	\$0	
Chemicals	621004	\$130,972			\$130,972	\$0	
Aluminum Sulfate	621005	\$0			\$0	\$0	
Sodium Hypochlorite	621006	\$0			\$0	\$0	
Chlorine	621007	\$0			\$0	\$0	
Polymer	621008	\$0			\$0	\$0	
Ammonia	621009	\$0			\$0	\$0	
Plant/System Equipment	621010	\$0			\$0	\$0	
Electrical/Instrumentation	621011	\$0			\$0	\$0	
Piping	621012	\$0			\$0	\$0	
Lab Equipment and Materials	621013	\$0			\$0	\$0	
Safety/Enviro Supplies & Equip	621014	\$0			\$0	\$0	
Vehicle/Equipment Usage	630001	\$625			\$625	\$474	
Legal Service Fees	640002	\$0			\$0	\$0	
Outside Services	640004	\$58,771			\$58,771	\$44,553	
Contract Labor	640005	\$0			\$0	\$0	
Sludge Disposal	640007	\$0			\$0	\$0	
Dirt/Gravel Hauling	640012	\$0			\$0	\$0	
Waste Disposal In/Serv	640013	\$0			\$0	\$0	
Janitorial Service	640014	\$0			\$0	\$0	
Landscaping/Lawn Maint Ser	640016	\$0			\$0	\$0	
Property Acquisition and Lease	670001	\$885			\$885	\$519	
Tool/Equip Rental No/Operator	670002	\$0			\$0	\$0	
Hardware Leased/Lic/Maint	680002	\$0			\$0	\$0	
Employee Training Expenses	690001	\$0			\$0	\$0	
Employee Business Expenses	690002	\$0			\$0	\$0	
Other Employee Expenses	690004	\$0			\$0	\$0	
Utilities: Water, Sewer, Natural Gas	710002	\$768,502			\$768,502	\$3,477	
Utilities: Electric Service	710003	\$4,586			\$4,586	\$0	
Utilities: Telephone	730002	\$0			\$0	\$0	
Postage And Freight	730003	\$2,260			\$2,260	\$1,714	
Environ Regulatory Fees	730004	\$0			\$0	\$0	
Electronic/Onln Subscription/Pub	730004	\$0			\$0	\$0	
Copp Grant Awards-Cash	730007	\$0			\$0	\$0	
Interlocal Coop Crnt Pmt	730013	\$0			\$0	\$0	
Copy Machine Expense	730022	\$0			\$0	\$0	
Raw Water Charges	730501	\$0			\$0	\$0	
Water Charge - Reservation Fee	730502	\$158,174			\$158,174	\$0	
Treated Water Purchases	740001	\$3,616			\$3,616	\$2,741	
Internal Service Charged		\$0			\$0	\$0	
Other Expenses		\$0			\$0	\$0	
Miscellaneous Expenses	799998	\$0			\$0	\$0	
Subtotals		\$1,408,173	\$0	\$0	\$1,408,173	\$265,728	\$0
Subtotals Exclusive of Commodities, Sludge Removal & Outst:		\$291,755	\$0	\$0	\$291,755	\$221,175	\$0

TABLE 10W
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2007-08

EXPENDITURE COMPONENT	ACCOUNT	BASE				EXTRA CAPACITY			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON	TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
SHARED AND INDIRECT O&M EXPENSES									
Operating Center Shared Costs		\$67,004	\$67,004		\$0	\$50,794	\$50,794		\$0
Regional System Shared Costs - General		\$180,564			\$180,564	\$136,883			\$136,883
Regional System Shared Costs - Customer-Related		\$0			\$0	\$0			\$0
Indirect Costs - General		\$899,655			\$899,655	\$682,014			\$682,014
Indirect Costs - Customer-Related		\$0			\$0	\$0			\$0
Subtotals		\$1,147,222	\$67,004	\$0	\$1,080,219	\$869,691	\$50,794	\$0	\$818,897
TOTAL OPERATIONS AND MAINTENANCE									
		\$2,555,395	\$67,004	\$0	\$2,488,392	\$1,135,419	\$50,794	\$0	\$1,084,625
DEBT SERVICE									
Debt Service		\$3,258,476	\$2,811,154	\$647,322	\$0	\$2,470,199	\$1,979,475	\$490,724	\$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		\$3,258,476	\$2,811,154	\$647,322	\$0	\$2,470,199	\$1,979,475	\$490,724	\$0
REVENUE REQUIREMENTS BEFORE RESERVE									
		\$4,894,198	\$2,628,885	\$283,710	\$1,981,602	\$2,908,429	\$1,992,917	\$215,076	\$700,436
OPERATIONS RESERVE									
		\$0			\$0	\$0			\$0
TIMES COVERAGE @1.25									
		\$814,619	\$652,789	\$161,830	\$0	\$617,550	\$494,869	\$122,681	\$0
COMMUNITY DEVELOPMENT									
		\$191,713			\$191,713	\$113,927			\$113,927
TOTAL REVENUE REQUIREMENTS		\$5,900,529	\$3,281,674	\$445,540	\$2,173,315	\$3,539,906	\$2,487,786	\$337,757	\$814,363

Debt service allocated based on relative plant investment, for F108 from ITD Capital WTC&Is (LCRA) and Capital Investment Worksheet (Rimrock)..

Retail

Wholesale

Total

\$59,711,774

\$14,802,925

\$74,514,699

60.13%

19.87%

100.00%

Debt service allocated based on relative plant investment for FY08 from ITD Capital WTC.xls (LCRA) and Capital Investment Worksheet.xls (Rimrock).

Retail	\$59,711,774	80.13%
Wholesale	\$14,802,925	19.87%
Total	\$74,514,699	100.00%

TABLE 10W
 ALLOCATION OF JOINT AND SPECIFIC COSTS
 LOWER COLORADO RIVER AUTHORITY
 West Tivoli County System
 FY2007-08

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
BEGINNING FUND BALANCE		\$473,958			\$473,958
NON-RATE REVENUES					
LUE Reservation Charges Wholesale		\$0		\$0	\$0
LUE Reservation Charges Retail		\$0		\$0	\$0
Excess Capacity Funding		\$507,949			\$507,949
Misc. Revenues		\$67,073			\$67,073
TOTAL NON-RATE REVENUES		\$575,022	\$0	\$0	\$575,022

TABLE 10W
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2007-08

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
OPERATIONS AND MAINTENANCE EXPENSES					
DIRECT O&M EXPENSES					
Salaries	610001	\$14,304			\$14,304
Overtime	610002	\$0			\$0
Labor Burden-FICA Allocated	610101	\$0			\$0
Labor Burden-Pension Allocated	610102	\$0			\$0
Labor Burden-Benefits Allocated	610103	\$0			\$0
Labor Burden-Leave Cost Allocated	610104	\$0			\$0
Stores Materials	620001	\$0			\$0
Materials and Supplies	621001	\$0			\$0
Unleaded Gasoline	621002	\$0			\$0
Chemicals	621004	\$0			\$0
Aluminum Sulfate	621005	\$0			\$0
Sodium Hypochlorite	621006	\$0			\$0
Chlorine	621007	\$0			\$0
Polymer	621008	\$0			\$0
Ammonia	621009	\$0			\$0
Plant/System Equipment	621010	\$0			\$0
Electrical/Instrumentation	621011	\$0			\$0
Piping	621012	\$0			\$0
Lab Equipment and Materials	621013	\$0			\$0
Safety/Enviro Supplies & Equip	621014	\$0			\$0
Vehicle/Equipment Usage	630001	\$710			\$710
Legal Service Fees	640002	\$0			\$0
Outside Services	640004	\$0			\$0
Contract Labor	640005	\$0			\$0
Sludge Disposal	640007	\$0			\$0
Ditch/Gravel Hauling	640012	\$0			\$0
Waste Disposal Mgt/Serv	640013	\$0			\$0
Janitorial Service	640014	\$0			\$0
Landscaping/Lawn Maint Ser	640016	\$0			\$0
Property Acquisition and Lease	670001	\$777			\$777
Tool/Equip Rental No/Operator	670002	\$0			\$0
Hardware Lease/Lc/Maint	680002	\$0			\$0
Employee Training Expenses	680001	\$0			\$0
Employee Business Expenses	680002	\$0			\$0
Other Employee Expenses	680004	\$0			\$0
Utilities: Water, Sewer, Natural Gas		\$0			\$0
Utilities: Electric Service	710002	\$0			\$0
Utilities: Telephone	710003	\$5,203			\$5,203
Postage and Freight	730002	\$0			\$0
Environ Regulatory Fees	730003	\$2,565			\$2,565
Electronic/Onln Subscrip/Pub	730004	\$0			\$0
Cdpp Grant Awards-Cash	730007	\$0			\$0
Interfcal Coop Chrt Pynt	730013	\$0			\$0
Copy Machine Expense	730022	\$0			\$0
Raw Water Charges	730501	\$0			\$0
Water Charge - Reservation Fee	730502	\$0			\$0
Treated Water Purchases		\$0			\$0
Internal Service Charged	740001	\$4,103			\$4,103
Other Expenses		\$0			\$0
Miscellaneous Expenses	789998	\$0			\$0
Subtotals		\$27,662	\$0	\$0	\$27,662
Subtotals Exclusive of Commodities, Sludge Removal & Outsl		\$27,662	\$0	\$0	\$27,662

TABLE 10W
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2007-08

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
SHARED AND INDIRECT O&M EXPENSES	Operating Center Shared Costs	\$0	\$0	\$0	\$0
	Regional System Shared Costs - General	\$203,809			\$203,809
	Regional System Shared Costs - Customer-Related	\$397,659	\$0		\$397,659
	Indirect Costs - General	\$1,015,470			\$1,015,470
	Indirect Costs - Customer-Related	\$48,423			\$48,423
Subtotal		\$1,665,361	\$0	\$0	\$1,665,361
TOTAL OPERATIONS AND MAINTENANCE		\$1,693,023	\$0	\$0	\$1,693,023
DEBT SERVICE	Debt Service	\$0	\$0	\$0	\$0
	Deferred Debt	\$0	\$0	\$0	\$0
	Less Impact Fees	\$0	\$0	\$0	\$0
	TOTAL DEBT SERVICE	\$0	\$0	\$0	\$0
REVENUE REQUIREMENTS BEFORE RESERVE		\$1,178,001	\$0	\$0	\$1,178,001
OPERATIONS RESERVE		\$0			\$0
TIMES COVERAGE @1.25		\$0	\$0	\$0	\$0
COMMUNITY DEVELOPMENT		\$43,794			\$43,794
TOTAL REVENUE REQUIREMENTS		\$1,161,795	\$0	\$0	\$1,161,795

Debt service allocated based on relative plant investment for FY08

Retail \$59,711,774
Wholesale \$14,802,925
Total \$74,514,699

TABLE 11W
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2008-09

EXPENDITURE COMPONENT	ACCOUNT	BASE				EXTRA CAPACITY			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON	TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
BEGINNING FUND BALANCE		\$914,678			\$914,678	\$893,403			\$893,403
NON-RATE REVENUES									
LUE Reservation Charges Wholesale		\$348,538		\$348,538	\$0	\$264,222		\$264,222	\$0
LUE Reservation Charges Retail		\$39,318	\$39,318		\$0	\$29,807	\$29,807		\$0
Excess Capacity Funding		\$709,778			\$709,778	\$538,072			\$538,072
Misc. Revenues		\$67,202			\$67,202	\$50,945			\$50,945
TOTAL NON-RATE REVENUES		\$1,164,837	\$39,318	\$348,538	\$776,980	\$883,045	\$29,807	\$264,222	\$589,016

TABLE 11W
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2008-09

EXPENDITURE COMPONENT	ACCOUNT	BASE			EXTRA CAPACITY		
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	TOTAL	RETAIL ONLY	WHOLESALE ONLY
OPERATIONS AND MAINTENANCE EXPENSES							
DIRECT O&M EXPENSES							
Salaries	610001	\$231,312			\$175,354		\$175,354
Overtime	610002	\$0			\$0		\$0
Labor Burden-FICA Allocated	610101	\$0			\$0		\$0
Labor Burden-Pension Allocated	610102	\$0			\$0		\$0
Labor Burden-Benefits Allocated	610103	\$0			\$0		\$0
Labor Burden-Leave Cost Allocated	610104	\$0			\$0		\$0
Stores Materials	620001	\$0			\$0		\$0
Materials And Supplies	621001	\$63,510			\$48,146		\$48,146
Unleaded Gasoline	621002	\$0			\$0		\$0
Chemicals	621004	\$149,701			\$0		\$0
Aluminum Sulfate	621005	\$0			\$0		\$0
Sodium Hypochlorite	621006	\$0			\$0		\$0
Chlorine	621007	\$0			\$0		\$0
Polymer	621008	\$0			\$0		\$0
Ammonia	621009	\$0			\$0		\$0
Plant/System Equipment	621010	\$0			\$0		\$0
Electrical/Instrumentation	621011	\$0			\$0		\$0
Piping	621012	\$0			\$0		\$0
Lab Equipment and Materials	621013	\$0			\$0		\$0
Safety/Enviro Supplies & Equip	621014	\$0			\$0		\$0
Vehicle/Equipment Usage	630001	\$716			\$543		\$543
Legal Service Fees	640002	\$0			\$0		\$0
Outside Services	640004	\$67,175			\$50,924		\$50,924
Contract Labor	640005	\$0			\$0		\$0
Sludge Disposal	640007	\$0			\$0		\$0
Dirt/Gravel Hauling	640012	\$0			\$0		\$0
Waste Disposal Mgt/Serv	640013	\$0			\$0		\$0
Landfill Service	640014	\$0			\$0		\$0
Landscaping/Lawn Maint Ser	640016	\$0			\$0		\$0
Property Acquisition and Lease	670001	\$784			\$594		\$594
Tool/Equip Rental No/Operator	670002	\$0			\$0		\$0
Hardware Lease/Lvl/Maint	680002	\$0			\$0		\$0
Employee Training Expenses	680001	\$0			\$0		\$0
Employee Business Expenses	680002	\$0			\$0		\$0
Other Employee Expenses	680004	\$0			\$0		\$0
Utilities: Water, Sewer, Natural Gas		\$0			\$0		\$0
Utilities: Electric Service	710002	\$878,398			\$0		\$0
Utilities: Telephone	710003	\$5,253			\$3,982		\$3,982
Postage And Freight	730002	\$0			\$0		\$0
Environ Regulatory Fees	730003	\$2,589			\$1,963		\$1,963
Electronic/Onlin Subscrip/Pub	730004	\$0			\$0		\$0
Copp Grant Awards-Cash	730007	\$0			\$0		\$0
Intercal Coop Crdt Pymt	730013	\$0			\$0		\$0
Copy Machine Expenses	730022	\$0			\$0		\$0
Raw Water Charges	730501	\$0			\$0		\$0
Water Charge - Reservation Fee	730502	\$180,793			\$0		\$0
Treated Water Purchases		\$0			\$0		\$0
Internal Service Charged	740001	\$4,142			\$3,140		\$3,140
Other Expenses		\$0			\$0		\$0
Miscellaneous Expenses	799998	\$0			\$0		\$0
Subtotals		\$1,584,372	\$0	\$0	\$284,646	\$0	\$284,646
Subtotals Exclusive of Commodities, Sludge Removal & Outsl		\$308,305	\$0	\$0	\$233,722	\$0	\$233,722

TABLE 11W
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2008-09

EXPENDITURE COMPONENT	ACCOUNT	BASE				EXTRA CAPACITY			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON	TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
SHARED AND INDIRECT O&M EXPENSES									
Operating Center Shared Costs		\$69,014		\$69,014		\$0		\$52,318	
Regional System Shared Costs - General		\$180,512				\$180,512		\$138,843	
Regional System Shared Costs - Customer-Related		\$0				\$0		\$0	
Indirect Costs - General		\$920,462				\$920,462		\$697,788	
Indirect Costs - Customer-Related		\$0				\$0		\$0	
Subtotals		\$1,169,988	\$69,014	\$0	\$1,100,974	\$868,500	\$52,318	\$0	\$834,632
TOTAL OPERATIONS AND MAINTENANCE									
		\$2,754,360	\$69,014	\$0	\$2,685,346	\$1,171,596	\$52,318	\$0	\$1,119,277
DEBT SERVICE									
Debt Service		\$4,198,123	\$3,364,133	\$633,990	\$0	\$3,182,532	\$2,550,287	\$632,235	\$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		\$4,198,123	\$3,364,133	\$633,990	\$0	\$3,182,532	\$2,550,287	\$632,235	\$0
REVENUE REQUIREMENTS BEFORE RESERVE									
OPERATIONS RESERVE		\$5,787,646	\$3,393,829	\$485,451	\$1,906,366	\$3,471,083	\$2,572,808	\$398,013	\$530,261
TIMES COVERAGE @1.25		\$0			\$0	\$0			\$0
COMMUNITY DEVELOPMENT		\$1,048,531	\$841,033	\$208,497	\$0	\$798,633	\$637,574	\$168,059	\$0
		\$240,261			\$240,261	\$144,084			\$144,084
TOTAL REVENUE REQUIREMENTS		\$7,077,437	\$4,234,862	\$693,949	\$2,146,627	\$4,410,809	\$3,210,383	\$528,072	\$674,355
Debt service allocated based on relative plant investment, for FV06 from ITD Capital WTC.xls (LCRA) and Capital Investment Worksheet.xls (Rimrock).									
Retail		\$59,711,774				\$59,711,774			
Wholesale		\$14,802,925				\$14,802,925			
Total		\$74,514,699				\$74,514,699			
						100.00%			

Debt service allocated based on relative plant investment, for FY08 from ITD Capital WTC.xls (LCRA) and Capital Investment Worksheet.xls (Rimrock).

Retail	\$59,711,774	80.13%
Wholesale	\$14,802,925	19.87%
Total	\$74,514,699	100.00%

TABLE 11W
 ALLOCATION OF JOINT AND SPECIFIC COSTS
 LOWER COLORADO RIVER AUTHORITY
 West Texas County System
 FY2008-09

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
BEGINNING FUND BALANCE		\$1,032,428			\$1,032,428
NON-RATE REVENUES					
LUE Reservation Charges Wholesale		\$0		\$0	\$0
LUE Reservation Charges Retail		\$0		\$0	\$0
Excess Capacity Funding		\$801,150			\$801,150
Misc. Revenues		\$75,853			\$75,853
TOTAL NON-RATE REVENUES		\$877,003	\$0	\$0	\$877,003