

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

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	PERCENTAGES										
		FY2002-03				FY2003-04						
		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		60.10%	37.54%	2.36%		62.24%	37.76%	40.89%		62.20%	37.80%	8.46%
Excess Capacity Funding		60.10%	37.54%	2.36%		36.78%	22.33%	40.89%		56.94%	34.80%	8.46%
Misc. Revenues												
TOTAL NON-RATE REVENUES		60.13%	38.74%	1.14%		56.11%	34.05%	8.84%		60.08%	36.51%	3.41%

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

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	PERCENTAGES					
		FY2003-Q3		FY2004-Q4		FY2004-Q3	
		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 Services Fees	640002	60.10%	37.54%	2.36%	62.24%	37.76%	40.89%
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/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	710002	100.00%			100.00%		
Utilities: Electric Service	710003	100.00%			100.00%		
Utilities: Telephone	710004	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/Comp Subscrip/Imp	730004	60.10%	37.54%	2.36%	36.78%	22.33%	40.89%
Chop Grant Awards-Cash	730007	60.10%	37.54%	2.36%	36.78%	22.33%	40.89%
Interial Coop Chrt Pmt	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	740001	100.00%			100.00%		
Interial Service Charged	740001	60.10%	37.54%	2.36%	36.78%	22.33%	40.89%
Other Expenses	740001	60.10%	37.54%	2.36%	36.78%	22.33%	40.89%
Miscellaneous Expenses	799998	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%
Subtotal 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 Tivoli County System

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	PERCENTAGES											
		FY2002-03				FY2003-04				FY2004-06			
		BASE	EXTRA CAP	CUSTOMER		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%		62.20%	37.80%		62.20%	37.80%	
Regional System Shared Costs - General		60.10%	37.54%	2.36%	38.79%	22.33%	40.80%	56.94%	34.60%	100.00%	8.48%		
Regional System Shared Costs - Customer-Related [a]		60.10%	37.54%	2.36%	38.79%	22.33%	40.89%	56.94%	34.60%	100.00%	8.48%		
Indirect Costs - General				100.00%			100.00%				100.00%		
Indirect Costs - Customer-Related [b]				100.00%			100.00%				100.00%		
Subtotals		60.10%	37.54%	2.36%	33.09%	20.08%	46.83%	56.24%	34.17%		9.59%		
TOTAL OPERATIONS AND MAINTENANCE		82.82%	16.16%	1.02%	50.38%	17.52%	32.10%	62.08%	30.47%		7.45%		
DEBT SERVICE													
Debt Service		60.16%	39.84%		62.24%	37.76%		62.20%	37.80%		62.20%	37.80%	
Deferred Debt		60.16%	39.84%		62.24%	37.76%		62.20%	37.80%		62.20%	37.80%	
Less Impact Fees				0.00%			0.00%					0.00%	
TOTAL DEBT SERVICE		60.16%	39.84%	0.00%	62.24%	37.76%	0.00%	62.20%	37.80%		0.00%		
REVENUE REQUIREMENTS BEFORE RESERVE													
		70.43%	29.31%	0.26%	56.21%	26.65%	17.14%	62.31%	32.77%		4.92%		
OPERATIONS RESERVE		82.82%	16.16%	1.02%	50.38%	17.52%	32.10%	62.08%	30.47%		7.45%		
TIMES COVERAGE @1.25		60.16%	39.84%		62.24%	37.76%		62.20%	37.80%		62.20%	37.80%	
COMMUNITY DEVELOPMENT													
		70.43%	29.31%	0.26%	56.21%	26.65%	17.14%	62.31%	32.77%		4.92%		
TOTAL REVENUE REQUIREMENTS		69.72%	30.01%	0.27%	56.56%	27.39%	16.05%	62.29%	33.07%		4.64%		

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

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

TABLE AIV
 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%	25.21%	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%	25.21%	39.22%
Misc. Revenues		65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	25.21%	39.22%
TOTAL NON-RATE REVENUES		69.33%	28.31%	4.36%	44.43%	33.68%	21.90%	41.98%	31.81%	26.23%

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

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	PERCENTAGES								
		FY2006-07		FY2007-08						
		BASE	EXTRA CAP	CUSTOMER	CUSTOMER					
OPERATIONS AND MAINTENANCE EXPENSES										
DIRECT O&M EXPENSES										
Salaries	810001	69.85%	26.51%	3.65%	54.84%	41.57%	3.59%	54.89%	41.61%	3.50%
Overtime	810002	68.85%	26.51%	3.65%	54.84%	41.57%	3.59%	54.89%	41.61%	3.50%
Labor Burden-FICA Allocated	810101	68.85%	26.51%	3.65%	54.84%	41.57%	3.59%	54.89%	41.61%	3.50%
Labor Burden-Pension Allocated	810102	68.85%	26.51%	3.65%	54.84%	41.57%	3.59%	54.89%	41.61%	3.50%
Labor Burden-Benefits Allocated	810103	68.85%	26.51%	3.65%	54.84%	41.57%	3.59%	54.89%	41.61%	3.50%
Labor Burden-Leave Cost Allocated	810104	68.85%	26.51%	3.65%	54.84%	41.57%	3.59%	54.89%	41.61%	3.50%
Stores Materials	620001	72.49%	27.51%	9.10%	56.88%	43.12%	40.76%	56.88%	43.12%	39.22%
Materials And Supplies	621001	72.49%	27.51%	9.10%	56.88%	43.12%	40.76%	56.88%	43.12%	39.22%
Unleaded Gasoline	621002	65.89%	25.00%		33.70%	25.54%		34.57%	26.21%	
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%	9.10%	56.88%	43.12%	40.76%	56.88%	43.12%	39.22%
Electrical/Instrumentation	621011	72.49%	27.51%	9.10%	56.88%	43.12%	40.76%	56.88%	43.12%	39.22%
Piping	621012	72.49%	27.51%	9.10%	56.88%	43.12%	40.76%	56.88%	43.12%	39.22%
Lab Equipment and Materials	621013	72.49%	27.51%	9.10%	56.88%	43.12%	40.76%	56.88%	43.12%	39.22%
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%	9.10%	33.70%	25.54%	40.76%	34.57%	26.21%	39.22%
Legal Service Fees	640002	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	26.21%	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 Mgr/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%	26.21%	39.22%
Landscaping/Lawn Maint Ser	640016	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	26.21%	39.22%
Property Acquisition and Lease	670001	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	26.21%	39.22%
Tool/Equip Rental Mgr/Operator	670002	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	26.21%	39.22%
Hardware Leases/Equip	680002	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	26.21%	39.22%
Employee Training Expenses	690001	68.85%	26.51%	3.65%	54.84%	41.57%	3.59%	54.89%	41.61%	3.50%
Employee Business Expenses	690002	68.85%	26.51%	3.65%	54.84%	41.57%	3.59%	54.89%	41.61%	3.50%
Other Employee Expenses	690004	68.85%	26.51%	3.65%	54.84%	41.57%	3.59%	54.89%	41.61%	3.50%
Utilities: Water, Sewer, Natural Gas	710002	100.00%			100.00%			100.00%		
Utilities: Electric Service	710003	100.00%			100.00%			100.00%		
Utilities: Telephone	710004	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	26.21%	39.22%
Postage And Freight	730002	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	26.21%	39.22%
Environ Regulatory Fees	730003	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	26.21%	39.22%
Electronic/Onm Subscrip/Rub	730004	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	26.21%	39.22%
Cddp Grant Awards-Cash	730007	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	26.21%	39.22%
Intercal Corp Chrlt Pymt	730013	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	26.21%	39.22%
Copy Machine Expenses	730022	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	26.21%	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	740001	100.00%			100.00%			100.00%		
Internal Service Charged	740001	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	26.21%	39.22%
Other Expenses	740001	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	26.21%	39.22%
Miscellaneous Expenses	799999	65.89%	25.00%	9.10%	33.70%	25.54%	40.76%	34.57%	26.21%	39.22%
Subtotals		83.92%	14.68%	1.40%	61.90%	16.36%	1.73%	62.76%	15.62%	1.63%
Subtotals Exclusive of Commodities, Sludge Removal & Outside Ser		69.62%	26.42%	3.95%	53.96%	40.91%	5.13%	53.97%	40.91%	5.12%

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

REVENUE / EXPENDITURE COMPONENT	ACCOUNT						PERCENTAGES					
	FY2006-06		CUSTOMER		FY2006-07		CUSTOMER		FY2007-08		CUSTOMER	
	BASE	EXTRA CAP	BASE	EXTRA CAP	BASE	EXTRA CAP	BASE	EXTRA CAP	BASE	EXTRA CAP	BASE	EXTRA CAP
SHARED AND INDIRECT O&M EXPENSES												
Operating Center Shared Costs	72.49%	27.51%										
Regional System Shared Costs - General	65.89%	25.00%			58.88%	43.12%			58.88%	43.12%		
Regional System Shared Costs - Customer-Related [a]			100.00%	9.10%	33.70%	25.54%	100.00%	40.76%	34.57%	28.21%	100.00%	39.22%
Indirect Costs - General	65.89%	25.00%			33.70%	25.54%	100.00%	40.76%	34.57%	28.21%	100.00%	39.22%
Indirect Costs - Customer-Related [b]			100.00%	8.10%			100.00%				100.00%	
Subtotals	64.83%	24.60%			30.36%	23.01%			31.16%	23.62%		
TOTAL OPERATIONS AND MAINTENANCE	70.38%	21.71%			45.28%	21.09%			47.46%	21.09%		
DEBT SERVICE												
Debt Service	72.49%	27.51%			58.88%	43.12%			58.88%	43.12%		
Deferred Debt	72.49%	27.51%			58.88%	43.12%			58.88%	43.12%		
Lease Impact Fees	72.49%	27.51%			58.88%	43.12%			58.88%	43.12%		
TOTAL DEBT SERVICE	72.49%	27.51%			58.88%	43.12%			58.88%	43.12%		
REVENUE REQUIREMENTS BEFORE RESERVE												
OPERATIONS RESERVE	71.56%	24.21%	4.22%		52.14%	31.19%	16.67%		54.88%	32.60%	12.53%	
TIMES COVERAGE @1.25	70.38%	21.71%	7.90%		45.28%	21.09%	33.66%		47.46%	21.09%	31.45%	
	72.49%	27.51%			56.88%	43.12%			56.88%	43.12%		
COMMUNITY DEVELOPMENT												
	71.56%	24.21%	4.22%		52.14%	31.19%	16.67%		54.88%	32.60%	12.53%	
TOTAL REVENUE REQUIREMENTS	71.67%	24.59%	3.76%		52.67%	32.59%	14.75%		55.13%	34.01%	10.86%	

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

TABLE 4W
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 West Travis County System

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	PERCENTAGES					
		FY2008-09			FY2008-10		
		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		34.64%	28.28%	39.10%	34.41%	28.09%	39.51%
Excess Capacity Funding		34.64%	28.28%	39.10%	34.41%	28.09%	39.51%
Misc. Revenues							
TOTAL NON-RATE REVENUES		39.83%	30.19%	29.98%	39.33%	29.87%	30.86%

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West Travis County System

REVENUE / EXPENDITURE COMPONENT	ACCOUNT	PERCENTAGES			
		FY2008-09		FY2009-10	
		BASE	EXTRA CAP	BASE	EXTRA CAP
		CUSTOMER		CUSTOMER	
OPERATIONS AND MAINTENANCE EXPENSES					
DIRECT O&M EXPENSES					
Salaries	610001	54.89%	41.61%	3.50%	54.89%
Overtime	610002	54.89%	41.61%	3.50%	54.89%
Labor Burden-FICA Allocated	610101	54.89%	41.61%	3.50%	54.89%
Labor Burden-Pension Allocated	610102	54.89%	41.61%	3.50%	54.89%
Labor Burden-Benefits Allocated	610103	54.89%	41.61%	3.50%	54.89%
Labor Burden-Leave Cost Allocated	610104	54.89%	41.61%	3.50%	54.89%
Stores Materials	620001	56.88%	43.12%		56.88%
Materials And Supplies	621001	56.88%	43.12%		56.88%
Unbleached Gasoline	621002	34.64%	26.26%	39.10%	34.41%
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%
Electrical/Instrumentation	621011	56.88%	43.12%		56.88%
Piping	621012	56.88%	43.12%		56.88%
Lab Equipment and Materials	621013	56.88%	43.12%		56.88%
Safety/Enviro Supplies & Equip	621014	56.88%	43.12%		56.88%
Vehicle/Equipment Usage	630001	34.64%	26.26%	39.10%	34.41%
Legal Service Fees	640002	56.88%	43.12%		56.88%
Outside Services	640004	56.88%	43.12%		56.88%
Contract Labor	640005	56.88%	43.12%		56.88%
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	34.64%	26.26%	39.10%	34.41%
Landscaping/Lawn Maint Ser	640016	34.64%	26.26%	39.10%	34.41%
Property Acquisition and Lease	670001	34.64%	26.26%	39.10%	34.41%
Tool/Equip Rental Mgt/Operator	670002	34.64%	26.26%	39.10%	34.41%
Herbicide Lease/Lbl/Maint	680002	34.64%	26.26%	39.10%	34.41%
Employee Training Expenses	690001	54.89%	41.61%		54.89%
Employee Business Expenses	690002	54.89%	41.61%		54.89%
Other Employee Expenses	690004	54.89%	41.61%		54.89%
Utilities: Water, Sewer, Natural Gas	710002	100.00%			100.00%
Utilities: Electric Service	710002	100.00%			100.00%
Utilities: Telephone	710003	34.64%	26.26%		34.41%
Postage And Freight	730002	26.26%			26.09%
Electronic/Print Subscrip/Prub	730003	34.64%	26.26%		34.41%
Enviro Regulatory Fees	730004	26.26%			26.09%
Cdpp Grant Awards-Cash	730007	34.64%	26.26%		34.41%
Intactical Coop Crdt Pymt	730013	34.64%	26.26%		34.41%
Copy Machine Expense	730022	34.64%	26.26%		34.41%
Raw Water Charges	730501	100.00%			100.00%
Water Charge - Reservation Fee	730502	100.00%			100.00%
Treated Water Purchases	740001	100.00%			100.00%
Internal Service Charged	34.64%	26.26%			34.41%
Other Expenses	34.64%	26.26%			34.41%
Miscellaneous Expenses	799998	34.64%	26.26%		34.41%
Subtotals		83.43%	14.99%	1.88%	84.09%
Subtotals Exclude of Commodities, Sludge Removal & Outside Ser		83.90%	40.86%	5.24%	83.80%

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%	39.10%	56.88%	43.12%	39.51%
Regional System Shared Costs - General		34.64%	26.25%	100.00%	34.41%	26.09%	100.00%
Regional System Shared Costs - Customer-Related [a]		34.64%	26.28%	39.10%	34.41%	26.09%	39.51%
Indirect Costs - General				100.00%			100.00%
Indirect Costs - Customer-Related [b]							
Subtotals		30.85%	23.39%	45.77%	30.61%	23.21%	46.18%
TOTAL OPERATIONS AND MAINTENANCE		48.39%	20.59%	31.02%	48.49%	20.09%	30.42%
DEBT SERVICE							
Debt Service		56.88%	43.12%	43.12%	56.88%	43.12%	43.12%
Deferred Debt		56.88%	43.12%	43.12%	56.88%	43.12%	43.12%
Leas Impact Fees		56.88%	43.12%	0.00%	56.88%	43.12%	0.00%
TOTAL DEBT SERVICE		56.88%	43.12%	0.00%	56.88%	43.12%	0.00%
REVENUE REQUIREMENTS BEFORE RESERVE							
OPERATIONS RESERVE		48.39%	20.59%	31.02%	48.49%	20.09%	30.42%
TIMES COVERAGE @1.25		56.88%	43.12%	8.76%	56.88%	43.12%	8.43%
COMMUNITY DEVELOPMENT		57.04%	34.21%	7.46%	57.47%	34.11%	7.19%
TOTAL REVENUE REQUIREMENTS		57.01%	35.53%	7.46%	57.38%	35.43%	7.19%

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-FY05 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
NON-RATE REVENUES										
LUE Reservation Charges Wholesale		\$100,917		\$100,917	\$0	\$66,843		\$66,843	\$0	\$0
LUE Reservation Charges Retail		\$0		\$0	\$0	\$0		\$0	\$0	\$0
Excess Capacity Funding		\$0		\$0	\$0	\$0		\$0	\$0	\$0
Misc. Revenues		\$93,226		\$93,226	\$93,226	\$58,227		\$58,227	\$58,227	\$0
TOTAL NON-RATE REVENUES		\$194,143		\$194,143	\$93,226	\$125,070		\$86,843	\$86,227	\$58,227

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
OPERATIONS AND MAINTENANCE EXPENSES									
DIRECT O&M EXPENSES									
Salaries	610001	\$45,185			\$45,185	\$27,456			\$27,456
Overtime	610002	\$18,271			\$18,271	\$11,102			\$11,102
Labor Burden-FICA Allocated	610101	\$4,854			\$4,854	\$2,950			\$2,950
Labor Burden-Pension Allocated	610102	\$5,324			\$5,324	\$3,235			\$3,235
Labor Burden-Benefits Allocated	610103	\$8,988			\$8,988	\$4,245			\$4,245
Labor Burden-Leave Cost Allocated	610104	\$8,698			\$8,698	\$5,285			\$5,285
Stores Materials	620001	\$277			\$277	\$184			\$184
Materials And Supplies	620002	\$7,044			\$7,044	\$4,666			\$4,666
Unleaded Gasoline	621001	\$0			\$0	\$0			\$0
Chemicals	621004	\$1,135			\$1,135	\$0			\$0
Aluminum Sulfate	621005	\$7,816			\$7,816	\$0			\$0
Sodium Hypochlorite	621006	\$5,566			\$5,566	\$0			\$0
Chlorine	621007	\$12,729			\$12,729	\$0			\$0
Polymer	621008	\$7,406			\$7,406	\$0			\$0
Ammonia	621009	\$0			\$0	\$0			\$0
Plants/System Equipment	621010	\$2,135			\$2,135	\$1,414			\$1,414
Electrical/Instrumentation	621011	\$5,041			\$5,041	\$3,338			\$3,338
Piping	621012	\$895			\$895	\$593			\$593
Lab Equipment and Materials	621013	\$481			\$481	\$319			\$319
Safety/Ernvo Supplies & Equip	621014	\$121			\$121	\$80			\$80
Vehicle/Equipment Usage	630001	-\$46			-\$46	-\$29			-\$29
Legal Services Fees	640002	\$355			\$355	\$222			\$222
Outside Services	640004	\$23,971			\$23,971	\$15,877			\$15,877
Contract Labor	640005	\$296			\$296	\$196			\$196
Sludge Disposal	640007	\$7,335			\$7,335	\$0			\$0
Dir/G/Gravel Hauling	640012	\$0			\$0	\$0			\$0
Waste Disposal Mgt/Serv	640013	\$82			\$82	\$0			\$0
Laboratory Service	640014	\$1,683			\$1,683	\$1,051			\$1,051
Landscaping/Lawn Maint Ser	640016	\$3,912			\$3,912	\$2,444			\$2,444
Property Acquisition and Lease	670001	\$0			\$0	\$0			\$0
Tool/Equip Rental Non-Operator	670002	\$78			\$78	\$49			\$49
Hardware Lease/Lt/Maint	680002	\$188			\$188	\$117			\$117
Employee Training Expenses	690001	\$0			\$0	\$0			\$0
Employee Business Expenses	690002	\$275			\$275	\$167			\$167
Other Employee Expenses	690004	\$70			\$70	\$42			\$42
Utilities: Water, Sewer, Natural Gas		\$0			\$0	\$0			\$0
Utilities: Electric Service	710002	\$335,622			\$335,622	\$0			\$0
Utilities: Telephone	710003	\$6,214			\$6,214	\$3,881			\$3,881
Postage And Freight	730002	\$0			\$0	\$0			\$0
Environ Regulatory Fees	730003	\$1,420			\$1,420	\$887			\$887
Electronic/Onn Subscriber/Pub	730004	\$22			\$22	\$14			\$14
Copp Grant Awards-Cash	730007	\$0			\$0	\$0			\$0
Intercal Coop Grant Pynt	730013	\$0			\$0	\$0			\$0
Copy Machine Expenses	730022	\$1,292			\$1,292	\$807			\$807
Raw Water Charges	730501	\$0			\$0	\$0			\$0
Water Charge - Reservation Fee	730502	\$102,008			\$102,008	\$0			\$0
Treated Water Purchases		\$0			\$0	\$0			\$0
Internal Service Charges	740001	\$3,645			\$3,645	\$2,277			\$2,277
Other Expenses		\$0			\$0	\$0			\$0
Miscellaneous Expenses	789998	\$33			\$33	\$21			\$21
Subtotals		\$828,423	\$0	\$0	\$828,423	\$92,890	\$0	\$0	\$92,890
Subtotals Exclusive of Commodities, Sludge Removal & Outsl		\$118,505	\$0	\$0	\$118,505	\$73,100	\$0	\$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	\$0	\$0
Regional System Shared Costs - General		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Regional System Shared Costs - Customer-Related		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Costs - General	\$89,205	\$89,205	\$0	\$0	\$89,205	\$0	\$0	\$0	\$89,205
Indirect Costs - Customer-Related	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotals		\$89,205	\$0	\$0	\$89,205	\$0	\$0	\$0	\$89,205
TOTAL OPERATIONS AND MAINTENANCE		\$697,628	\$0	\$0	\$697,628	\$136,114	\$0	\$0	\$136,114
DEBT SERVICE									
Debt Service	\$808,270	\$808,270	\$0	\$0	\$0	\$534,038	\$414,977	\$119,061	\$0
Deferred Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lease Impact Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEBT SERVICE	\$808,270	\$808,270	\$0	\$0	\$0	\$534,038	\$414,977	\$119,061	\$0
REVENUE REQUIREMENTS BEFORE RESERVE									
OPERATIONS RESERVE	\$1,308,735	\$626,516	\$78,536	\$604,402	\$845,081	\$414,977	\$82,218	\$77,897	\$22,686
TIMES COVERAGE @1.25	\$201,567	\$156,629	\$44,938	\$116,271	\$133,509	\$103,744	\$25,765	\$0	\$0
COMMUNITY DEVELOPMENT	\$49,338	\$0	\$0	\$49,338	\$20,533	\$0	\$0	\$0	\$0
TOTAL REVENUE REQUIREMENTS	\$1,609,632	\$783,145	\$123,775	\$770,012	\$1,000,123	\$518,721	\$81,983	\$77,897	\$22,686

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
Excise Capacity Funding		\$3,668			\$3,668
Misc. Revenues					
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
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/Ernst Supplies & Equip	621014	\$0			\$0
Vehicle/Equipment Usage	630001	-\$2			-\$2
Legal Service Fees	640002	\$14			\$14
Outside Services	640004	\$0			\$0
Contract Labor	640005	\$0			\$0
Sludge Disposal	640007	\$0			\$0
Dir/General Hauling	640012	\$0			\$0
Waste Disposal Mgt/Serv	640013	\$0			\$0
Janitorial Service	640014	\$86			\$86
Landscaping/Lawn Maint Ser	640016	\$154			\$154
Property Acquisition and Lease	670001	\$0			\$0
Tool/Equip Rental Nd/Operator	670002	\$3			\$3
Hardware Lease/Equip Maint	680002	\$7			\$7
Employee Training Expenses	690001	\$0			\$0
Employee Business Expenses	690002	\$15			\$15
Other Employee Expenses	690004	\$4			\$4
Utilities: Water, Sewer, Natural Gas	710002	\$0			\$0
Utilities: Electric Service	710003	\$0			\$0
Utilities: Telephone	710003	\$244			\$244
Postage And Freight	730002	\$108			\$108
Environ Regulatory Fees	730003	\$58			\$58
Electronic/Onin Subscript/Pub	730004	\$1			\$1
Cdpp Grant Awards-Cash	730007	\$0			\$0
Infertical Coop Crntl Pymt	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	740001	\$143			\$143
Internal Service Charged		\$0			\$0
Other Expenses		\$0			\$0
Miscellaneous Expenses	789998	\$1			\$1
Subtotals					
Subtotals Exclusive of Commodities, Sludge Removal & Ours		\$5,851	\$0	\$0	\$5,851
		\$5,817			\$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	\$0
Regional System Shared Costs - General		\$0	\$0	\$0	\$0
Regional System Shared Costs - Customer-Related		\$0	\$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 @1:23					
		\$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 \$38,669,832
 Wholesale \$11,094,744
 Total \$49,764,576

TABLE BW
 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
NON-RATE REVENUES										
LUE Reservation Charges Wholesale		\$283,362		\$283,362	\$0	\$171,918		\$171,918	\$0	\$0
LUE Reservation Charges Retail		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Excess Capacity Funding		\$53,076		\$53,076	\$0	\$32,220		\$32,220	\$0	\$0
Misc. Revenues										
TOTAL NON-RATE REVENUES		\$336,438	\$0	\$283,362	\$53,076	\$204,138	\$0	\$171,918	\$32,220	\$0

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
OPERATIONS AND MAINTENANCE EXPENSES									
DIRECT O&M EXPENSES									
Salaries	610001	\$98,473	\$0	\$0	\$98,473	\$59,835	\$0	\$0	\$59,835
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 Allocated	610103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Labor Burden-Leave Cost Allocated	610104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Stores Materials	620001	\$4,966	\$0	\$0	\$4,966	\$3,013	\$0	\$0	\$3,013
Materials And Supplies	621001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unleaded Gasoline	621002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	621004	\$36,914	\$0	\$0	\$36,914	\$0	\$0	\$0	\$0
Aluminum Sulfate	621005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sodium Hypochlorite	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/Enviro Supplies & Equip	621014	\$13,787	\$0	\$0	\$13,787	\$6,365	\$0	\$0	\$6,365
Vehicle/Equipment Usage	630001	\$1,312	\$0	\$0	\$1,312	\$796	\$0	\$0	\$796
Legal Services Fees	640002	\$1,928	\$0	\$0	\$1,928	\$1,170	\$0	\$0	\$1,170
Outside Services	640004	\$45,189	\$0	\$0	\$45,189	\$27,417	\$0	\$0	\$27,417
Contract Labor	640005	\$6,757	\$0	\$0	\$6,757	\$5,313	\$0	\$0	\$5,313
Sludge Disposal	640007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dirty/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 Services	640014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Landscaping/Lawn Maint Serv	640016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Acquisition and Lease	670001	\$111	\$0	\$0	\$111	\$87	\$0	\$0	\$87
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
Hardware Lease/Lic/Maint	680001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Employee Training Expenses	680002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Employee Business Expenses	680004	\$2,096	\$0	\$0	\$2,096	\$1,273	\$0	\$0	\$1,273
Utilities: Water, Sewer, Natural Gas	710002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities: Electric Service	710003	\$438,498	\$0	\$0	\$438,498	\$0	\$0	\$0	\$0
Utilities: Telephone	710005	\$3,785	\$0	\$0	\$3,785	\$2,287	\$0	\$0	\$2,287
Postage And Freight	730002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Environ Regulatory Fees	730003	\$1,775	\$0	\$0	\$1,775	\$1,078	\$0	\$0	\$1,078
Electronic/Onln Subscrip/Prub	730004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cappt Grant Awards-Cash	730007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interial Coop Chrl Print	730013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interial Coop Chrl Print	730022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Copy Machine Expenses	730022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Raw Water Charges	730501	\$94,500	\$0	\$0	\$94,500	\$0	\$0	\$0	\$0
Water Charge - Reservation Fee	730502	\$38,188	\$0	\$0	\$38,188	\$0	\$0	\$0	\$0
Treated Water Purchases	740001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Internal Service Charged	740001	\$5,636	\$0	\$0	\$5,636	\$3,421	\$0	\$0	\$3,421
Other Expenses	799998	\$12,146	\$0	\$0	\$12,146	\$7,373	\$0	\$0	\$7,373
Miscellaneous Expenses	799998	\$12,146	\$0	\$0	\$12,146	\$7,373	\$0	\$0	\$7,373
Subtotals		\$808,058	\$0	\$0	\$808,058	\$221,419	\$0	\$0	\$221,419
Subtotals Exclusive of Commodities, Sludge Removal & Outfall		\$182,274	\$0	\$0	\$182,274	\$87,519	\$0	\$0	\$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	\$0	\$58,159	\$58,159	\$0	\$0
Regional System Shared Costs - General		\$42,985	\$0	\$423,733	\$0	\$26,082	\$0	\$26,082	\$0
Regional System Shared Costs - Customer-Related		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Costs - General		\$477,356	\$0	\$0	\$477,356	\$289,780	\$0	\$289,780	\$0
Indirect Costs - Customer-Related		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotals		\$616,189	\$95,859	\$0	\$520,322	\$374,021	\$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									
OPERATIONS RESERVE		\$2,781,383	\$1,365,708	\$140,371	\$1,275,304	\$1,316,812	\$828,586	\$85,164	\$405,091
TIMES COVERAGE @1.25		\$165,650	\$0	\$0	\$165,650	\$57,971	\$0	\$0	\$57,971
COMMUNITY DEVELOPMENT		\$423,395	\$377,482	\$105,933	\$0	\$286,877	\$192,607	\$84,271	\$0
TOTAL REVENUE REQUIREMENTS		\$3,471,918	\$1,683,170	\$246,304	\$1,542,444	\$1,687,308	\$1,021,193	\$149,435	\$510,681

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

Retail	\$49,527,789	74.96%
Wholesale	\$16,526,815	28.02%
Total	\$66,054,600	100.00%

TABLE BW
 ALLOCATION OF JOINT AND SPECIFIC COSTS
 LOWER COLORADO RIVER AUTHORITY
 West Trench 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	\$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 Treadle 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 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
Parts/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 Services Fees	640002	\$2,143			\$2,143
Outside Services	640004	\$0			\$0
Contract Labor	640005	\$0			\$0
Sludge Disposal	640007	\$0			\$0
Dir/Gravel Hauling	640012	\$0			\$0
Waste Disposal Mgt/Serv	640013	\$0			\$0
Janitorial Services	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/Ltd 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		\$117			\$117
Utilities: Electric Service	710002	\$0			\$0
Utilities: Telephone	710003	\$4,208			\$4,208
Postage And Freight	730002	\$0			\$0
Electronic Regulatory Fees	730003	\$0			\$0
Electronic/Onln Subscriber/Pub	730004	\$1,974			\$1,974
Capp Grant Awards-Cash	730007	\$0			\$0
Internal Coop Grant 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					
Subtotals Exclusive of Commodities, Sludge Removal & O&M		\$35,290	\$0	\$0	\$35,290
		\$33,147	\$0	\$0	\$33,147

TABLE 8W
 ALLOCATION OF JOINT AND SPECIFIC COSTS
 LOWER COLORADO RIVER AUTHORITY
 West Trawler 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	\$417,772			\$417,772
	Regional System Shared Costs - Customer-Related	\$270,958	\$0		\$270,958
	Indirect Costs - General	\$530,759			\$530,759
	Indirect Costs - Customer-Related	\$22,865			\$22,865
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		\$30,853			\$30,853
TOTAL REVENUE REQUIREMENTS		\$985,264	\$0	\$0	\$985,264
Debt service allocated based on relative plant investment, from ITD					
Retail		\$48,527,785			
Wholesale		\$16,526,815			
Total		\$65,054,600			

TABLE IV
 ALLOCATION OF JOINT AND SPECIFIC COSTS
 LOWER COLORADO RIVER AUTHORITY
 West Trawls 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
NON-RATE REVENUES										
LUE Reservation Charges Wholesale		\$270,803		\$270,803	\$0	\$164,547		\$164,547	\$0	\$0
LUE Reservation Charges Retail		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Excess Capacity Funding		\$0			\$0	\$0		\$0	\$0	\$0
Misc. Revenues		\$167,627			\$167,627	\$101,855			\$101,855	\$0
TOTAL NON-RATE REVENUES		\$438,430	\$0	\$270,803	\$167,627	\$266,402	\$0	\$164,547	\$101,855	\$0

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	\$0	\$0	\$140,756	\$0	\$140,756
Overtime	610002	\$0	\$0	\$0	\$0	\$0	\$0
Labor Burden-FICA Allocated	610101	\$0	\$0	\$0	\$0	\$0	\$0
Labor Burden-Pension Allocated	610102	\$0	\$0	\$0	\$0	\$0	\$0
Labor Burden-Benefits Allocated	610103	\$0	\$0	\$0	\$0	\$0	\$0
Labor Burden-Leave Cost Allocated	610104	\$0	\$0	\$0	\$0	\$0	\$0
Stores Materials	620001	\$0	\$0	\$0	\$0	\$0	\$0
Materials And Supplies	620001	\$30,545	\$0	\$0	\$18,560	\$0	\$18,560
Unleaded Gasoline	621002	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	621002	\$64,616	\$0	\$0	\$0	\$0	\$0
Aluminum Sulfate	621005	\$0	\$0	\$0	\$0	\$0	\$0
Sodium Hypochlorite	621006	\$0	\$0	\$0	\$0	\$0	\$0
Chlorine	621007	\$0	\$0	\$0	\$0	\$0	\$0
Polymer	621008	\$0	\$0	\$0	\$0	\$0	\$0
Ammonia	621009	\$0	\$0	\$0	\$0	\$0	\$0
Plant/System Equipment	621010	\$0	\$0	\$0	\$0	\$0	\$0
Electrical/Instrumentation	621011	\$0	\$0	\$0	\$0	\$0	\$0
Piping	621012	\$0	\$0	\$0	\$0	\$0	\$0
Lab Equipment and Materials	621013	\$0	\$0	\$0	\$0	\$0	\$0
Safety/Emerg Supplies & Equip	621014	\$0	\$0	\$0	\$0	\$0	\$0
Vehicle/Equipment Usage	630001	\$6,203	\$0	\$0	\$3,769	\$0	\$3,769
Legal Service Fees	640002	\$1,242	\$0	\$0	\$755	\$0	\$755
Outside Services	640004	\$166,881	\$0	\$0	\$101,390	\$0	\$101,390
Contract Labor	640005	\$0	\$0	\$0	\$0	\$0	\$0
Sludge Disposal	640007	\$0	\$0	\$0	\$0	\$0	\$0
DIY/Gravel Hauling	640012	\$0	\$0	\$0	\$0	\$0	\$0
Waste Disposal Mgt/Serv	640013	\$0	\$0	\$0	\$0	\$0	\$0
Landscaping/Lawn Maint Ser	640016	\$0	\$0	\$0	\$0	\$0	\$0
Property Acquisition and Lease	670001	\$2,030	\$0	\$0	\$1,233	\$0	\$1,233
Tool/Equip Rental No/Operator	670002	\$0	\$0	\$0	\$0	\$0	\$0
Hardware Lease/Leak/Leak	680001	\$418	\$0	\$0	\$254	\$0	\$254
Employee Training Expenses	680002	\$1,186	\$0	\$0	\$721	\$0	\$721
Other Employee Business Expenses	680002	\$2,916	\$0	\$0	\$1,772	\$0	\$1,772
Utilities: Water, Sewer, Natural Gas	690004	\$3,665	\$0	\$0	\$3,665	\$0	\$3,665
Utilities: Electric Service	710002	\$600,576	\$0	\$0	\$4,667	\$0	\$4,667
Utilities: Telephone	710003	\$7,516	\$0	\$0	\$7,516	\$0	\$7,516
Postage And Freight	730002	\$0	\$0	\$0	\$0	\$0	\$0
Environ Regulatory Fees	730003	\$3,659	\$0	\$0	\$2,223	\$0	\$2,223
Electronic/Onn Subscriber/Pub	730004	\$0	\$0	\$0	\$0	\$0	\$0
Capp Grant Awards-Cash	730007	\$0	\$0	\$0	\$0	\$0	\$0
Inferral Coop Chrt Pyrit	730013	\$0	\$0	\$0	\$0	\$0	\$0
Copy Machine Expense	730022	\$0	\$0	\$0	\$0	\$0	\$0
Raw Water Charges	730501	\$0	\$0	\$0	\$0	\$0	\$0
Water Charge - Reservation Fee	730502	\$0	\$0	\$0	\$0	\$0	\$0
Treated Water Purchases	740001	\$12,534	\$0	\$0	\$7,616	\$0	\$7,616
Internal Services Charged	740001	\$274	\$0	\$0	\$167	\$0	\$167
Other Expenses	740001	\$2,415	\$0	\$0	\$1,467	\$0	\$1,467
Miscellaneous Expenses	799998	\$2,415	\$0	\$0	\$1,467	\$0	\$1,467
Subtotals		\$1,138,306	\$0	\$0	\$388,249	\$0	\$388,249
Subtotals Exclusive of Commodities, Sludge Removal & O&M		\$305,010	\$0	\$0	\$183,105	\$0	\$183,105

TABLE 7W
 ALLOCATION OF JOINT AND SPECIFIC COSTS
 LOWER COLORADO RIVER AUTHORITY
 West Tule 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	\$42,108			\$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	\$28,586	\$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		\$4,978,797	\$1,582,771	\$152,422	\$3,270,603	\$2,017,013	\$943,506	\$92,616	\$1,580,891
TIMES COVERAGE @1.25		\$287,597			\$287,597	\$141,148			\$141,148
COMMUNITY DEVELOPMENT		\$493,472	\$377,666	\$105,806	\$0	\$293,771	\$229,480	\$64,291	\$0
TOTAL REVENUE REQUIREMENTS		\$5,919,287	\$1,930,437	\$258,228	\$3,730,621	\$2,314,038	\$1,172,986	\$156,907	\$1,612,745

Debt service allocated based on relative plant investment, from LTD Capital WTC.xls (LCHA) and Capital Investment Worksheet.xls (Rimrock).

Retail	\$56,319,201	78.12%
Wholesale	\$15,728,307	21.88%
Total	\$72,047,508	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		\$24,910			\$24,910
Misc. Revenues					
TOTAL NON-RATE REVENUES		\$24,910	\$0	\$0	\$24,910

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	COMMON
OPERATIONS AND MAINTENANCE EXPENSES					
DIRECT O&M EXPENSES					
Salaries	610001	\$12,927	\$0	\$0	\$12,927
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	\$0	\$0	\$0	\$0
Materials And Supplies	621001	\$0	\$0	\$0	\$0
Unbleaded Gasoline	621002	\$0	\$0	\$0	\$0
Chemicals	621004	\$0	\$0	\$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/Ernvo Supplies & Equip	621014	\$0	\$0	\$0	\$0
Vehicle/Equipment Usage	630001	\$8922	\$0	\$0	\$8922
Legal Service Fees	640002	\$185	\$0	\$0	\$185
Outside Services	640004	\$0	\$0	\$0	\$0
Contract Labor	640005	\$0	\$0	\$0	\$0
Soludge Disposal	640007	\$0	\$0	\$0	\$0
Dirt/Gravel Hauling	640012	\$0	\$0	\$0	\$0
Waste Disposal Mgr/Serv	640013	\$0	\$0	\$0	\$0
Landfill Service	640014	\$0	\$0	\$0	\$0
Landscaping/Lawn Maint Ser	640016	\$0	\$0	\$0	\$0
Property Acquisition and Lease	670001	\$302	\$0	\$0	\$302
Tool/Equip Rental No/Operator	670002	\$0	\$0	\$0	\$0
Hardware Leases/Maint	680002	\$0	\$0	\$0	\$0
Employee Training Expenses	690001	\$23	\$0	\$0	\$23
Employee Business Expenses	690002	\$66	\$0	\$0	\$66
Other Employee Expenses	690004	\$163	\$0	\$0	\$163
Utilities: Water, Sewer, Natural Gas		\$0	\$0	\$0	\$0
Utilities: Electric Service	710002	\$0	\$0	\$0	\$0
Utilities: Telephone	710003	\$1,117	\$0	\$0	\$1,117
Postage And Freight	730002	\$0	\$0	\$0	\$0
Environ: Regulatory Fees	730003	\$544	\$0	\$0	\$544
Electronic/Onln Subscrip/Prub	730004	\$0	\$0	\$0	\$0
Cdpp Grant Awards-Cash	730007	\$0	\$0	\$0	\$0
Internal Corp Chrl Prnt	730013	\$0	\$0	\$0	\$0
Copy Machine Expense	730022	\$0	\$0	\$0	\$0
Rear Water Charges	730501	\$0	\$0	\$0	\$0
Water Charge - Reservation Fee	730502	\$0	\$0	\$0	\$0
Treated Water Purchases		\$0	\$0	\$0	\$0
Internal Service Charged	740001	\$1,863	\$0	\$0	\$1,863
Other Expenses		\$41	\$0	\$0	\$41
Miscellaneous Expenses	799998	\$359	\$0	\$0	\$359
Subtotals		\$18,510	\$0	\$0	\$18,510
Subtotals Exclusive of Commodities, Sludge Removal & Ours		\$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	\$0
Regional System Shared Costs - General		\$44,274	\$0	\$0	\$44,274
Regional System Shared Costs - Customer-Related		\$0	\$0	\$0	\$0
Indirect Costs - General		\$297,505			\$297,505
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 \$15,778,987
 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				
NON-RATE REVENUES										
LUE Reservation Changes Wholesale		\$290,642		\$290,642	\$0	\$110,293		\$110,293	\$0	
LUE Reservation Changes 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 Trawis County System
 FY2005-06

EXPENDITURE COMPONENT	ACCOUNT	BASE				EXTRA CAPACITY			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON	TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
OPERATIONS AND MAINTENANCE EXPENSES									
DIRECT O&M EXPENSES									
Salaries	610001	\$254,823	\$0	\$0	\$254,823	\$96,701	\$0	\$0	\$96,701
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 Allocated	610103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Labor Burden-Leave Cost Allocated	610104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Stores Materials	620001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials And Supplies	621001	\$33,710	\$0	\$0	\$33,710	\$12,793	\$0	\$0	\$12,793
Unleaded Gasoline	621002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	621004	\$64,616	\$0	\$0	\$64,616	\$0	\$0	\$0	\$0
Aluminum Sulfate	621005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sodium Hypochlorite	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
Paint/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/Enviro Supplies & Equip	621014	\$6,905	\$0	\$0	\$6,905	\$2,620	\$0	\$0	\$2,620
Vehicle/Equipment Usage	630001	\$1,437	\$0	\$0	\$1,437	\$545	\$0	\$0	\$545
Legal Services Fees	640002	\$193,933	\$0	\$0	\$193,933	\$73,594	\$0	\$0	\$73,594
Outside Services	640003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contract Labor	640005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sludge Disposal	640007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dir/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	\$1,566	\$0	\$0	\$1,566	\$594	\$0	\$0	\$594
Property Acquisition and Lease	670001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tool/Equip Rental No/Operator	670002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hardware Lease/UMaint	680002	\$486	\$0	\$0	\$486	\$184	\$0	\$0	\$184
Employee Training Expenses	690001	\$1,378	\$0	\$0	\$1,378	\$523	\$0	\$0	\$523
Other Employee Expenses	690002	\$3,386	\$0	\$0	\$3,386	\$1,295	\$0	\$0	\$1,295
Utilities: Water, Sewer, Natural Gas	690004	\$3,666	\$0	\$0	\$3,666	\$0	\$0	\$0	\$0
Utilities: Electric Service	710002	\$548,432	\$0	\$0	\$548,432	\$3,052	\$0	\$0	\$3,052
Utilities: Telephone	710003	\$8,043	\$0	\$0	\$8,043	\$0	\$0	\$0	\$0
Postage And Freight	730002	\$0	\$0	\$0	\$0	\$1,607	\$0	\$0	\$1,607
Environ Regulatory Fees	730003	\$4,234	\$0	\$0	\$4,234	\$0	\$0	\$0	\$0
Electronic/Onn Subscriber/Pub	730004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capp Grant Award-Cash	730007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Industrial Coop Cntrl Pyrit	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 - Reseration Fee	730502	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Treated Water Purchases	740001	\$14,198	\$0	\$0	\$14,198	\$5,388	\$0	\$0	\$5,388
Internal Service Charged	740001	\$318	\$0	\$0	\$318	\$121	\$0	\$0	\$121
Other Expenses	799998	\$2,794	\$0	\$0	\$2,794	\$1,060	\$0	\$0	\$1,060
Miscellaneous Expenses	799998	\$2,794	\$0	\$0	\$2,794	\$1,060	\$0	\$0	\$1,060
Subtotals		\$1,143,928	\$0	\$0	\$1,143,928	\$200,066	\$0	\$0	\$200,066
Subtotals Exclusive of Commodities, Sludge Removal & Other		\$335,510	\$0	\$0	\$335,510	\$125,829	\$0	\$0	\$125,829

TABLE BW
 ALLOCATION OF JOINT AND SPECIFIC COSTS
 LOWER COLORADO RIVER AUTHORITY
 West Travis County System
 FY2005-08

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		\$47,380	\$47,380	\$0	\$0	\$17,980	\$17,980	\$0	\$0
Regional System Shared Costs - General		\$311,075	\$0	\$0	\$311,075	\$118,047	\$0	\$0	\$118,047
Regional System Shared Costs - Customer-Related		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Costs - General		\$1,793,744	\$0	\$0	\$1,793,744	\$680,694	\$0	\$0	\$680,694
Indirect Costs - Customer-Related		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotals		\$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	\$1,525,531	\$909,933	\$111,603	\$903,996
OPERATIONS RESERVE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TIMES COVERAGE @1.25		\$735,857	\$599,673	\$146,184	\$0	\$279,245	\$223,770	\$55,474	\$0
COMMUNITY DEVELOPMENT		\$192,518	\$0	\$0	\$192,518	\$65,140	\$0	\$0	\$65,140
TOTAL REVENUE REQUIREMENTS		\$6,619,189	\$2,997,499	\$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 (Rimrock).
 Retail 80.13% \$89,711,774
 Wholesale 19.87% \$14,892,926
 Total 100.00% \$74,514,699

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		\$34,517			\$34,517
Misc. Revenues					
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	CONROLL
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
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/Enviro Supplies & Equip	621014	\$0			\$0
Vehicle/Equipment Usage	630001	\$954			\$954
Legal Service Fees	640002	\$199			\$199
Outsite Services	640004	\$0			\$0
Contract Labor	640005	\$0			\$0
Sludge Disposal	640007	\$0			\$0
Dir/General Hauling	640012	\$0			\$0
Waste Disposal Mgt/Serv	640013	\$0			\$0
Janitorial Service	640014	\$0			\$0
Landscape/Lawn Maint Ser	640016	\$0			\$0
Property Acquisition and Lease	670001	\$216			\$216
Tool/Equip Rental No/Operator	670002	\$0			\$0
Hardware Lease/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	710002	\$0			\$0
Utilities: Electric Service	710003	\$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
Cdpp 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 - Resonation Fee	730502	\$0			\$0
Treated Water Purchases	740001	\$1,962			\$1,962
Internal Service Charged		\$44			\$44
Other Expenses		\$44			\$44
Miscellaneous Expenses	799998	\$386			\$386
Subtotal					
Subtotals Exclusive of Commodities, Sludge Removal & O&M		\$19,046	\$0	\$0	\$19,046
		\$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	\$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			
NON-RATE REVENUES									
LUE Reservation Charges Wholesale		\$377,411		\$377,411	\$0	\$286,109		\$0	
LUE Reservation Charges Retail		\$59,226	\$59,226		\$0	\$44,899		\$0	
Excess Capacity Funding		\$297,100			\$297,100	\$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 Trawls County System
 FY2006-07

EXPENDITURE COMPONENT	ACCOUNT	BASE				EXTRA CAPACITY			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON	TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
OPERATIONS AND MAINTENANCE EXPENSES									
DIRECT O&M EXPENSES									
Salaries	610001	\$209,515	\$0	\$0	\$209,515	\$158,830	\$0	\$0	\$158,830
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 Allocated	610103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Labor Burden-Leave Cost Allocated	610104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Stores Materials	620001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials And Supplies	621001	\$46,073	\$0	\$0	\$46,073	\$34,927	\$0	\$0	\$34,927
Unleaded Gasoline	621002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	621004	\$108,800	\$0	\$0	\$108,800	\$0	\$0	\$0	\$0
Aluminum Sulfate	621005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sodium Hypochlorite	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/Enviro Supplies & Equip	621014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicle/Equipment Usage	630001	\$505	\$0	\$0	\$505	\$383	\$0	\$0	\$383
Legal Services Fees	640002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Outside Services	640004	\$48,732	\$0	\$0	\$48,732	\$36,943	\$0	\$0	\$36,943
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
Jenioral Services	640014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Landscaping/Lawn Maint Ser	640018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Acquisition and Lease	670001	\$553	\$0	\$0	\$553	\$419	\$0	\$0	\$419
Tool/Equip Rental No/Operator	670002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hardware Leasell/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	710002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities: Electric Service	710002	\$637,232	\$0	\$0	\$637,232	\$0	\$0	\$0	\$0
Utilities: Telephone	710003	\$3,707	\$0	\$0	\$3,707	\$2,810	\$0	\$0	\$2,810
Postage And Freight	730002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Environ Regulatory Fees	730003	\$1,827	\$0	\$0	\$1,827	\$1,365	\$0	\$0	\$1,365
Electronic/Ohn Subscriber/Pub	730004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cappt Grant Awards-Cash	730007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intercal Coop Crtd 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	\$0	\$0	\$131,156	\$0	\$0	\$0	\$0
Treated Water Purchases	740001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Internal Service Charged	740001	\$2,923	\$0	\$0	\$2,923	\$2,216	\$0	\$0	\$2,216
Other Expenses	789998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Expenses	789998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotals		\$1,190,823	\$0	\$0	\$1,190,823	\$237,913	\$0	\$0	\$237,913
Subtotals Exclusive of Commodities, Sludge Removal & Oush		\$285,103	\$0	\$0	\$285,103	\$200,970	\$0	\$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	\$0	\$49,315	\$49,315	\$0	\$0
Regional System Shared Costs - General		\$170,526	\$0	\$170,526	\$0	\$129,273	\$0	\$129,273	\$0
Regional System Shared Costs - Customer-Related		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Costs - General		\$949,642	\$0	\$949,642	\$0	\$644,100	\$0	\$644,100	\$0
Indirect Costs - Customer-Related		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotals		\$1,085,220	\$65,052	\$1,020,168	\$0	\$822,688	\$49,315	\$0	\$773,373
TOTAL OPERATIONS AND MAINTENANCE		\$2,276,043	\$66,052	\$0	\$2,210,991	\$1,080,601	\$49,315	\$0	\$1,071,287
DEBT SERVICE									
Debt Service		\$2,618,053	\$2,097,956	\$520,097	\$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
TOTAL DEBT SERVICE		\$2,618,053	\$2,097,956	\$520,097	\$0	\$1,984,705	\$1,590,428	\$394,277	\$0
REVENUE REQUIREMENTS BEFORE RESERVE									
OPERATIONS RESERVE		\$4,197,228	\$2,103,792	\$142,686	\$1,970,760	\$2,486,698	\$1,594,844	\$109,168	\$783,686
TIMES COVERAGE @1.25		\$26,092	\$0	\$26,092	\$0	\$12,158	\$0	\$12,158	\$0
COMMUNITY DEVELOPMENT		\$854,513	\$824,489	\$130,024	\$0	\$496,176	\$397,607	\$98,569	\$0
TOTAL REVENUE REQUIREMENTS		\$4,993,385	\$2,628,271	\$272,710	\$2,092,404	\$3,088,079	\$1,992,451	\$206,737	\$888,890

Debt service allocated based on relative plant investment, for FY06 from ITD Capital, WTC-Ms (UCRA) and Capital Investment Workshops (Rimrock).

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

TABLE 9W
 ALLOCATION OF JOINT AND SPECIFIC COSTS
 LOWER COLORADO RIVER AUTHORITY
 West Tivoli 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 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	\$611			\$611
Legal Service 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
Landfill Service	640014	\$0			\$0
Landscaping/Lawn Maint Ser	640016	\$0			\$669
Property Acquisition and Lease	670001	\$669			\$0
Tool/Equip Rental NonOperator	670002	\$0			\$0
Hardware Less/Lic/Maint	680002	\$0			\$0
Employee Training Expenses	680001	\$0			\$0
Employee Business Expenses	680002	\$0			\$0
Other Employee Expenses	690004	\$0			\$0
Utilities: Water, Sewer, Natural Gas	710002	\$0			\$0
Utilities: Electric Service	710003	\$0			\$0
Utilities: Telephone	710003	\$4,484			\$4,484
Postage And Freight	730002	\$0			\$0
Emiron Regulatory Fees	730003	\$2,210			\$2,210
Electronic/Onn Subscriber/Pub	730004	\$0			\$0
Corp Grant Awards-Cash	730007	\$0			\$0
Intercal Coop Crnt 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		\$3,535			\$3,535
Internal Service Charges	740001	\$0			\$0
Other Expenses		\$0			\$0
Miscellaneous Expenses	789998	\$0			\$0
Subtotals		\$25,224	\$0	\$0	\$25,224
Subtotals 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 Treadle 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	\$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	\$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					
		\$1,329,171	\$0	\$0	\$1,329,171
OPERATIONS RESERVE					
		\$19,400			\$19,400
TIMES COVERAGE @1.25					
		\$0	\$0	\$0	\$0
COMMUNITY DEVELOPMENT					
		\$49,734			\$49,734
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		\$447,717			\$447,717	\$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	\$394,189	

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

EXPENDITURE COMPONENT	ACCOUNT	BASE				EXTRA CAPACITY			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON	TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
OPERATIONS AND MAINTENANCE EXPENSES									
DIRECT O&M EXPENSES									
Salaries	610001	\$224,418	\$0	\$0	\$224,418	\$170,128	\$0	\$0	\$170,128
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 Allocated	610103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Labor Burden-Leave Cost Allocated	610104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Stores Materials	620001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials And Supplies	621001	\$55,564	\$0	\$0	\$55,564	\$42,122	\$0	\$0	\$42,122
Unleaded Gasoline	621002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	621004	\$130,972	\$0	\$0	\$130,972	\$0	\$0	\$0	\$0
Aluminum Sulfate	621005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sodium Hypochlorite	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/Environ Supplies & Equip	621014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicle/Equipment Usage	630001	\$626	\$0	\$0	\$626	\$0	\$0	\$0	\$0
Legal Service Fees	640002	\$0	\$0	\$0	\$0	\$474	\$0	\$0	\$474
Contract Labor	640004	\$58,771	\$0	\$0	\$58,771	\$44,553	\$0	\$0	\$44,553
Outside Services	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 Infr/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	\$685	\$0	\$0	\$685	\$519	\$0	\$0	\$519
Tool/Equip Rental No/Operator	670002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hardware Leasal/LeMant	680002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hardware Leasal/LeMant	680001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Employee Training Expenses	680002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Employee Business Expenses	680004	\$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	710002	\$788,502	\$0	\$0	\$788,502	\$3,477	\$0	\$0	\$3,477
Utilities: Electric Service	710003	\$4,586	\$0	\$0	\$4,586	\$0	\$0	\$0	\$0
Utilities: Telephone	730002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage And Freight	730003	\$0	\$0	\$0	\$0	\$1,714	\$0	\$0	\$1,714
Environ Regulatory Fees	730004	\$2,260	\$0	\$0	\$2,260	\$0	\$0	\$0	\$0
Electronic/Onln Subscrip/Pub	730007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Copp Grant Awards-Cash	730013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intercal Coop Crnt Pmt	730022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Copy Machine Expense	730501	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Raw Water Charges	730502	\$158,174	\$0	\$0	\$158,174	\$0	\$0	\$0	\$0
Water Charge - Reseration Fee	740001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Internal Service Charges	790001	\$3,616	\$0	\$0	\$3,616	\$2,741	\$0	\$0	\$2,741
Other Expenses	799998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Expenses	799998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal		\$1,408,173	\$0	\$0	\$1,408,173	\$365,728	\$0	\$0	\$365,728
Subtotal Exclusive of Commodities, Sludge Removal & Oursl		\$291,755	\$0	\$0	\$291,755	\$221,175	\$0	\$0	\$221,175

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	\$0	\$50,794	\$50,794	\$0	\$0
Regional System Shared Costs - General		\$180,564	\$0	\$0	\$180,564	\$136,683	\$0	\$0	\$136,683
Regional System Shared Costs - Customer-Related		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Costs - General		\$899,655	\$0	\$0	\$899,655	\$692,014	\$0	\$0	\$692,014
Indirect Costs - Customer-Related		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal		\$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	\$2,511,154	\$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	\$2,511,154	\$647,322	\$0	\$2,470,199	\$1,979,475	\$490,724	\$0
REVENUE REQUIREMENTS BEFORE RESERVE									
OPERATIONS RESERVE		\$4,894,198	\$2,628,885	\$283,710	\$1,981,602	\$2,908,429	\$1,992,917	\$215,076	\$700,436
TIMES COVERAGE @1.25		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COMMUNITY DEVELOPMENT		\$814,619	\$652,789	\$161,830	\$0	\$617,550	\$494,669	\$122,881	\$0
TOTAL REVENUE REQUIREMENTS		\$5,900,529	\$3,291,674	\$445,540	\$2,173,315	\$3,525,979	\$2,487,586	\$337,757	\$814,363

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

Retail	\$59,714,774	80.13%
Wholesale	\$14,802,925	19.87%
Total	\$74,517,699	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		\$507,949		\$0	\$507,949
Excess Capacity Funding		\$67,073			\$67,073
Misc. Revenues					
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
Unbleached Casoline	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/Environ 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
Dirt/General Hauling	640012	\$0			\$0
Waste Disposal Mgt/Serv	640013	\$0			\$0
Janitorial Services	640014	\$0			\$0
Landscape/Lawn Maint Ser	640016	\$0			\$0
Property Acquisition and Lease	670001	\$777			\$777
Tool/Equip Rental No/Operator	670002	\$0			\$0
Hardware Less/Lc/Maint	680002	\$0			\$0
Employee Training Expenses	680001	\$0			\$0
Other Employee Expenses	690002	\$0			\$0
Utilities: Electric Service	690004	\$0			\$0
Utilities: Water, Sewer, Natural Gas	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
Internal Coop Cntrl Pynt	730013	\$0			\$0
Copy Machine Expense	730022	\$0			\$0
Raw Water Charges	730501	\$0			\$0
Water Charge - Reseration Fee	730502	\$0			\$0
Treated Water Purchases	740001	\$4,103			\$4,103
Internal Services Charged	740001	\$0			\$0
Other Expenses	740001	\$0			\$0
Miscellaneous Expenses	799998	\$0			\$0
Subtotals		\$27,662	\$0	\$0	\$27,662
Subtotals Exclusive of Commodities, Sludge Removal & Ours		\$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
Subtotals		\$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					
		\$1,118,001	\$0	\$0	\$1,118,001
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
 FY2008-08

EXPENDITURE COMPONENT	ACCOUNT	BASE				EXTRA CAPACITY			
		TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON	TOTAL	RETAIL ONLY	WHOLESALE ONLY	COMMON
BEGINNING FUND BALANCE		\$914,878			\$914,878				\$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	\$0
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	\$589,076

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
OPERATIONS AND MAINTENANCE EXPENSES									
DIRECT O&M EXPENSES									
Salaries	610001	\$231,312	\$0	\$0	\$231,312	\$175,954	\$0	\$0	\$175,954
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 Allocated	610103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Labor Burden-Leave Cost Allocated	610104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Stores Materials	620001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials And Supplies	621001	\$63,510	\$0	\$0	\$63,510	\$48,148	\$0	\$0	\$48,148
Underfed Gasoline	621002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	621004	\$149,701	\$0	\$0	\$149,701	\$0	\$0	\$0	\$0
Aluminum Sulfate	621005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sodium Hypochlorite	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/Enviro Supplies & Equip	621014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicle/Equipment Usage	630001	\$716	\$0	\$0	\$716	\$543	\$0	\$0	\$543
Legal Service Fees	640002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Outside Services	640004	\$87,175	\$0	\$0	\$87,175	\$50,924	\$0	\$0	\$50,924
Contract Labor	640005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sludge Disposal	640007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dir/Graze/Hauling	640012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waste Disposal Mgt/Serv	640013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Landfill Service	640014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Landcap/Infl/Lawn Maint Ser	640016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Acquisition and Lease	670001	\$794	\$0	\$0	\$794	\$594	\$0	\$0	\$594
Tool/Equip Rental No/Operator	670002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hardware Lease/In/Maint	680002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Employee Training Expenses	680001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Employee Business Expenses	680002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Employee Expenses	680004	\$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	\$0	\$0	\$878,398	\$3,982	\$0	\$0	\$3,982
Utilities: Telephone	710003	\$5,253	\$0	\$0	\$5,253	\$0	\$0	\$0	\$0
Postage And Freight	730002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Environ Regulatory Fees	730003	\$2,589	\$0	\$0	\$2,589	\$1,963	\$0	\$0	\$1,963
Electronic/Onin Subscrip/Pub	730004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Coop Grant Awards-Cash	730007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Identical Coop Credit Pynt	730013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Copy Machine Expenses	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	\$0	\$0	\$180,793	\$0	\$0	\$0	\$0
Treated Water Purchases		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Internal Service Charged	740001	\$4,142	\$0	\$0	\$4,142	\$3,140	\$0	\$0	\$3,140
Other Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Expenses	798988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotals		\$1,584,372	\$0	\$0	\$1,584,372	\$284,646	\$0	\$0	\$284,646
Subtotals Exclusive of Commodities, Sludge Removal & O&M		\$308,305	\$0	\$0	\$308,305	\$233,722	\$0	\$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	\$0	\$62,318	\$62,318	\$0	\$0
Regional System Shared Costs - General		\$160,512	\$0	\$0	\$160,512	\$138,843	\$0	\$0	\$138,843
Regional System Shared Costs - Customer-Related		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Costs - General		\$920,462	\$0	\$0	\$920,462	\$697,788	\$0	\$0	\$697,788
Indirect Costs - Customer-Related		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotals		\$1,169,988	\$69,014	\$0	\$1,100,974	\$886,500	\$62,318	\$0	\$824,632
TOTAL OPERATIONS AND MAINTENANCE		\$2,754,360	\$69,014	\$0	\$2,685,346	\$1,171,596	\$32,318	\$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
Lease 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	\$330,261
TIMES COVERAGE @1.25		\$1,048,531	\$841,033	\$208,497	\$0	\$798,633	\$637,574	\$168,059	\$0
COMMUNITY DEVELOPMENT		\$240,261	\$0	\$0	\$240,261	\$144,084	\$0	\$0	\$144,084
TOTAL REVENUE REQUIREMENTS		\$7,077,437	\$4,234,862	\$693,948	\$2,146,627	\$4,410,800	\$3,210,383	\$526,072	\$474,345

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

Retail	\$39,711,774	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 Trench 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		\$75,953			\$75,953
TOTAL NON-RATE REVENUES		\$877,003	\$0	\$0	\$877,003