

TABLE 4S
FUNCTIONALIZATION OF SEWER COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

EXPENDITURE COMPONENT	ACCOUNT	REVENUES / EXPENDITURES							
		FY2004-05				FY2005-06			
		TOTAL	VOLUME	CAPACITY	CUSTOMER	TOTAL	VOLUME	CAPACITY	CUSTOMER
BEGINNING FUND BALANCE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NON-RATE REVENUES									
Raw Water Effluent Revenues		\$254,061	\$80,837	\$5,144	\$168,080	\$341,510	\$97,150	\$5,196	\$239,163
Miscellaneous Revenues		\$133,367	\$42,435	\$2,700	\$88,232	\$141,521	\$40,259	\$2,153	\$99,109
TOTAL NON-RATE REVENUES		\$387,428	\$123,272	\$7,844	\$256,311	\$483,031	\$137,409	\$7,350	\$338,272

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		FY2004-05				FY2005-06			
		TOTAL	VOLUME	CAPACITY	CUSTOMER	TOTAL	VOLUME	CAPACITY	CUSTOMER
OPERATIONS AND MAINTENANCE EXPENSES									
DIRECT O&M EXPENSES									
Salaries	610001	\$127,550	\$127,550	\$0	\$0	\$121,953	\$121,953	\$0	\$0
Overtime	610002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Labor Burden-FICA Allocated	610101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Labor Burden-Pension Allocated	610102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Labor Burden-Benefits Allocate	610103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Labor Burden-Leave Cost Allocat	610104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Stores Materials	620001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials And Supplies	621001	\$10,803	\$0	\$10,803	\$0	\$8,703	\$0	\$8,703	\$0
Chemicals	621004	\$18,879	\$18,879	\$0	\$0	\$18,232	\$0	\$0	\$0
Sodium Hypochlorite	621006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chlorine	621007	\$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
Transportation	630001	\$614	\$195	\$12	\$406	\$614	\$175	\$9	\$430
Outside Services	640004	\$10,936	\$3,480	\$221	\$7,235	\$10,877	\$3,094	\$166	\$7,617
Contract Labor	640005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sludge Disposal	640007	\$165,239	\$165,239	\$0	\$0	\$156,314	\$156,314	\$0	\$0
Waste Disposal Mgt/Serv	640013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Landscaping/Lawn Maint Ser	640016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Acquisition / Leases / Rentals	670001	\$90,296	\$0	\$90,296	\$0	\$90,296	\$0	\$90,296	\$0
Hardware Lease/Lic/Maint	680002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Employee Business Expenses	690002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	710001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities: Electric Service	710002	\$84,299	\$84,299	\$0	\$0	\$75,919	\$75,919	\$0	\$0
Utilities: Telephone	710003	\$10,993	\$3,498	\$223	\$7,273	\$10,504	\$2,988	\$160	\$7,356
Cell Phone Usage	710006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage And Freight	730002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Environ Regulatory Fees	730003	\$800	\$255	\$16	\$529	\$800	\$228	\$12	\$560
Misc. Lease Related Pymts	730019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Copy Machine Expense	730022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Internal Service Charged	740001	\$12,387	\$3,941	\$251	\$8,195	\$11,934	\$3,395	\$182	\$8,358
Other Expenses		\$100	\$32	\$2	\$66	\$100	\$28	\$2	\$70
Subtotals		\$532,896	\$407,367	\$101,824	\$23,704	\$506,246	\$382,326	\$99,529	\$24,391
Subtotals Exclusive of Commodities, Sludge Removal & Outside S		\$253,543	\$135,471	\$101,803	\$16,469	\$244,904	\$128,767	\$99,363	\$16,774

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EXPENDITURE COMPONENT	ACCOUNT	REVENUES / EXPENDITURES							
		FY2004-05				FY2005-06			
		TOTAL	VOLUME	CAPACITY	CUSTOMER	TOTAL	VOLUME	CAPACITY	CUSTOMER
SHARED AND INDIRECT O&M EXPENSES	Operating Center Shared Costs	\$42,215	\$42,215	\$0	\$0	\$40,759	\$40,759	\$0	\$0
	Regional System Shared Costs	\$180,012	\$57,276	\$3,645	\$119,091	\$162,420	\$46,204	\$2,471	\$113,745
	Regional System Shared Costs - Customer-Related [a]	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Indirect Costs - General	\$265,959	\$84,623	\$5,385	\$175,951	\$81,393	\$23,154	\$1,238	\$57,001
	Indirect Costs - Customer-Related [b]	\$352,981	\$0	\$0	\$352,981	\$400,562	\$0	\$0	\$400,562
Subtotals		\$841,167	\$184,114	\$9,030	\$648,023	\$685,134	\$110,117	\$3,710	\$571,307
TOTAL OPERATIONS AND MAINTENANCE		\$1,374,063	\$591,482	\$110,854	\$671,727	\$1,191,380	\$492,443	\$103,239	\$595,698
DEBT SERVICE	Existing Debt	\$2,215,522	\$0	\$2,215,522	\$0	\$1,799,855	\$0	\$1,799,855	\$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		\$2,215,522	\$0	\$2,215,522	\$0	\$1,799,855	\$0	\$1,799,855	\$0
REVENUE REQUIREMENTS BEFORE RESERVE		\$3,202,157	\$468,210	\$2,318,532	\$415,415	\$2,508,204	\$355,034	\$1,895,744	\$257,426
OPERATIONS RESERVE		\$11,304	\$4,866	\$912	\$5,526	\$0	\$0	\$0	\$0
TIMES COVERAGE @1.25		\$553,881	\$0	\$553,881	\$0	\$449,964	\$0	\$449,964	\$0
COMMUNITY DEVELOPMENT		\$113,020	\$16,525	\$81,833	\$14,662	\$88,745	\$12,562	\$67,075	\$9,108
TOTAL REVENUE REQUIREMENTS		\$3,880,362	\$489,601	\$2,955,157	\$435,604	\$3,046,913	\$367,596	\$2,412,783	\$266,534
Non-Capital allocatable costs, excluding power, chemicals and slur		\$533,549	\$169,765	\$10,803	\$352,981	\$571,977	\$162,712	\$8,703	\$400,562
Percentage		100.00%	31.82%	2.02%	66.16%	100.00%	28.45%	1.52%	70.03%

[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 futu

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TABLE 4S
FUNCTIONALIZATION OF SEWER COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

EXPENDITURE COMPONENT	ACCOUNT	REVENUES / EXPENDITURES							
		FY2006-07				FY2007-08			
		TOTAL	VOLUME	CAPACITY	CUSTOMER	TOTAL	VOLUME	CAPACITY	CUSTOMER
BEGINNING FUND BALANCE		\$0	\$0	\$0	\$0	\$461,019	\$207,088	\$10,360	\$243,570
NON-RATE REVENUES									
Raw Water Effluent Revenues		\$387,000	\$171,145	\$8,807	\$207,048	\$467,000	\$209,775	\$10,495	\$246,730
Miscellaneous Revenues		\$31,000	\$13,709	\$705	\$16,585	\$40,000	\$17,968	\$899	\$21,133
TOTAL NON-RATE REVENUES		\$418,000	\$184,854	\$9,512	\$223,634	\$507,000	\$227,743	\$11,393	\$267,863

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		FY2006-07				FY2007-08			
		TOTAL	VOLUME	CAPACITY	CUSTOMER	TOTAL	VOLUME	CAPACITY	CUSTOMER
OPERATIONS AND MAINTENANCE EXPENSES									
DIRECT O&M EXPENSES									
Salaries	610001	\$160,178	\$160,178	\$0	\$0	\$171,391	\$171,391	\$0	\$0
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	\$11,200	\$0	\$11,200	\$0	\$11,536	\$0	\$11,536	\$0
Chemicals	621004	\$19,700	\$19,700	\$0	\$0	\$20,291	\$20,291	\$0	\$0
Sodium Hypochlorite	621006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chlorine	621007	\$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
Transportation	630001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Outside Services	640004	\$14,075	\$6,224	\$320	\$7,530	\$14,497	\$6,512	\$326	\$7,659
Contract Labor	640005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sludge Disposal	640007	\$95,500	\$95,500	\$0	\$0	\$98,365	\$98,365	\$0	\$0
Waste Disposal Mgt/Serv	640013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Landscaping/Lawn Maint Ser	640016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Acquisition / Leases / Rentals	670001	\$90,000	\$0	\$90,000	\$0	\$92,700	\$0	\$92,700	\$0
Hardware Lease/Lic/Maint	680002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Employee Business Expenses	690002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	710001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities: Electric Service	710002	\$100,000	\$100,000	\$0	\$0	\$99,414	\$99,414	\$0	\$0
Utilities: Telephone	710003	\$5,500	\$2,432	\$125	\$2,943	\$5,665	\$2,545	\$127	\$2,993
Cell Phone Usage	710006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage And Freight	730002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Environ Regulatory Fees	730003	\$800	\$354	\$18	\$428	\$824	\$370	\$19	\$435
Misc. Lease Related Pyrms	730019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Copy Machine Expense	730022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Internal Service Charged	740001	\$9,636	\$4,261	\$219	\$5,155	\$9,925	\$4,458	\$223	\$5,244
Other Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotals		\$506,589	\$388,650	\$101,883	\$16,056	\$524,608	\$403,346	\$104,931	\$16,331
Subtotals Exclusive of Commodities, Sludge Removal & Outside S		\$277,314	\$167,225	\$101,563	\$8,526	\$292,041	\$178,764	\$104,605	\$8,672

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EXPENDITURE COMPONENT	ACCOUNT	REVENUES / EXPENDITURES							
		FY2006-07				FY2007-08			
		TOTAL	VOLUME	CAPACITY	CUSTOMER	TOTAL	VOLUME	CAPACITY	CUSTOMER
SHARED AND INDIRECT O&M EXPENSES	Operating Center Shared Costs	\$57,477	\$57,477	\$0	\$0	\$59,201	\$59,201	\$0	\$0
	Regional System Shared Costs	\$37,820	\$16,725	\$861	\$20,234	\$38,955	\$17,498	\$875	\$20,581
	Regional System Shared Costs - Customer-Related [a]	\$149,117	\$0	\$0	\$149,117	\$153,591	\$0	\$0	\$153,591
	Indirect Costs - General	\$77,753	\$34,385	\$1,769	\$41,568	\$80,085	\$35,974	\$1,800	\$42,312
	Indirect Costs - Customer-Related [b]	\$114,198	\$0	\$0	\$114,198	\$117,624	\$0	\$0	\$117,624
Subtotals		\$436,365	\$106,587	\$2,630	\$325,148	\$449,456	\$112,674	\$2,675	\$334,107
TOTAL OPERATIONS AND MAINTENANCE		\$942,954	\$497,237	\$104,513	\$341,204	\$974,064	\$516,020	\$107,606	\$350,438
DEBT SERVICE	Existing Debt	\$1,844,074	\$0	\$1,844,074	\$0	\$1,863,873	\$0	\$1,863,873	\$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		\$1,844,074	\$0	\$1,844,074	\$0	\$1,863,873	\$0	\$1,863,873	\$0
REVENUE REQUIREMENTS BEFORE RESERVE		\$2,369,028	\$312,383	\$1,939,075	\$117,570	\$2,330,937	\$288,277	\$1,960,085	\$82,575
OPERATIONS RESERVE		\$0	\$0	\$0	\$0	\$5,185	\$2,747	\$573	\$1,865
TIMES COVERAGE @1.25		\$461,019	\$0	\$461,019	\$0	\$465,968	\$0	\$465,968	\$0
COMMUNITY DEVELOPMENT		\$84,901	\$11,195	\$69,493	\$4,213	\$84,063	\$10,396	\$70,688	\$2,978
TOTAL REVENUE REQUIREMENTS		\$2,914,948	\$323,578	\$2,469,566	\$121,784	\$2,886,153	\$301,420	\$2,497,315	\$87,418
Non-Capital allocatable costs, excluding power, chemicals and slud		\$492,170	\$217,655	\$11,200	\$263,315	\$513,343	\$230,592	\$11,536	\$271,215
Percentage		100.00%	44.22%	2.28%	53.50%	100.00%	44.92%	2.25%	52.83%

[a] Costs for FY03-04 taken from 2004 rate study; costs for FY05-FY06 taken from 2004 rate study; costs for FY07-FY08 taken from 2004 rate study.

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West Travis County System

EXPENDITURE COMPONENT	ACCOUNT	REVENUES / EXPENDITURES							
		FY2008-09				FY2009-10			
		TOTAL	VOLUME	CAPACITY	CUSTOMER	TOTAL	VOLUME	CAPACITY	CUSTOMER
BEGINNING FUND BALANCE		\$832,172	\$415,004	\$20,762	\$496,406	\$1,398,299	\$611,400	\$30,037	\$756,868
NON-RATE REVENUES									
Raw Water Effluent Revenues		\$467,000	\$207,909	\$10,401	\$248,690	\$467,000	\$204,194	\$10,030	\$252,777
Miscellaneous Revenues		\$47,000	\$20,924	\$1,047	\$25,029	\$55,000	\$24,049	\$1,181	\$29,770
TOTAL NON-RATE REVENUES		\$514,000	\$228,834	\$11,448	\$273,718	\$522,000	\$228,242	\$11,211	\$282,547

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EXPENDITURE COMPONENT	ACCOUNT	REVENUES / EXPENDITURES					
		FY2008-09			FY2009-10		
		TOTAL	VOLUME	CAPACITY	TOTAL	VOLUME	CAPACITY
OPERATIONS AND MAINTENANCE EXPENSES							
DIRECT O&M EXPENSES							
Salaries	610001	\$176,533	\$176,533	\$0	\$181,829	\$181,829	\$0
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	621001	\$11,882	\$0	\$11,882	\$12,016	\$0	\$12,016
Chemicals	621004	\$20,900	\$20,900	\$0	\$21,527	\$0	\$0
Sodium Hypochlorite	621006	\$0	\$0	\$0	\$0	\$0	\$0
Chlorine	621007	\$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/Enviro Supplies & Equip	621014	\$0	\$0	\$0	\$0	\$0	\$0
Transportation	630001	\$0	\$0	\$0	\$0	\$0	\$0
Outside Services	640004	\$14,932	\$6,648	\$333	\$15,380	\$6,725	\$330
Contract Labor	640005	\$0	\$0	\$7,952	\$0	\$0	\$8,325
Sludge Disposal	640007	\$101,316	\$101,316	\$0	\$104,355	\$104,355	\$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 / Leases / Rentals	670001	\$95,481	\$0	\$95,481	\$98,345	\$0	\$0
Hardware Lease/Lic/Maint	680002	\$0	\$0	\$0	\$0	\$0	\$0
Employee Business Expenses	690002	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	710001	\$0	\$0	\$0	\$0	\$0	\$0
Utilities: Electric Service	710002	\$92,328	\$92,328	\$0	\$84,969	\$84,969	\$0
Utilities: Telephone	710003	\$5,835	\$2,598	\$130	\$6,010	\$2,628	\$129
Cell Phone Usage	710006	\$0	\$0	\$0	\$0	\$0	\$0
Postage And Freight	730002	\$0	\$0	\$0	\$0	\$0	\$0
Environ Regulatory Fees	730003	\$849	\$378	\$19	\$874	\$382	\$19
Misc. Lease Related Pymts	730019	\$0	\$0	\$0	\$0	\$0	\$0
Copy Machine Expense	730022	\$0	\$0	\$0	\$0	\$0	\$0
Internal Service Charged	740001	\$10,243	\$4,560	\$228	\$10,530	\$4,604	\$226
Other Expenses		\$0	\$0	\$0	\$0	\$0	\$0
Subtotals		\$530,299	\$405,261	\$108,073	\$535,835	\$407,019	\$111,065
Subtotals Exclusive of Commodities, Sludge Removal & Outside S		\$300,823	\$184,089	\$107,740	\$309,604	\$189,443	\$110,735
							\$17,751
							\$9,426

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EXPENDITURE COMPONENT	ACCOUNT	REVENUES / EXPENDITURES							
		FY2008-09				FY2009-10			
		TOTAL	VOLUME	CAPACITY	CUSTOMER	TOTAL	VOLUME	CAPACITY	CUSTOMER
SHARED AND INDIRECT O&M EXPENSES	Operating Center Shared Costs	\$60,977	\$60,977	\$0	\$0	\$62,807	\$62,807	\$0	\$0
	Regional System Shared Costs	\$35,377	\$15,750	\$788	\$18,839	\$26,218	\$11,464	\$663	\$14,191
	Regional System Shared Costs - Customer-Related [a]	\$162,944	\$0	\$0	\$162,944	\$178,053	\$0	\$0	\$178,053
	Indirect Costs - General	\$82,488	\$36,724	\$1,837	\$43,927	\$84,963	\$37,150	\$1,825	\$45,988
	Indirect Costs - Customer-Related [b]	\$121,153	\$0	\$0	\$121,153	\$124,787	\$0	\$0	\$124,787
Subtotals		\$462,940	\$113,451	\$2,625	\$346,863	\$476,828	\$111,420	\$2,388	\$363,020
TOTAL OPERATIONS AND MAINTENANCE		\$993,239	\$516,712	\$110,698	\$363,829	\$1,012,663	\$518,439	\$113,453	\$380,771
DEBT SERVICE	Existing Debt	\$1,851,726	\$0	\$1,851,726	\$0	\$1,845,093	\$0	\$1,845,093	\$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		\$1,851,726	\$0	\$1,851,726	\$0	\$1,845,093	\$0	\$1,845,093	\$0
REVENUE REQUIREMENTS BEFORE RESERVE		\$2,330,965	\$289,878	\$1,950,976	\$90,111	\$2,335,756	\$290,197	\$1,947,335	\$98,224
OPERATIONS RESERVE		\$3,196	\$1,669	\$356	\$1,171	\$3,237	\$1,657	\$363	\$1,217
TIMES COVERAGE @1.25		\$462,932	\$0	\$462,932	\$0	\$461,273	\$0	\$461,273	\$0
COMMUNITY DEVELOPMENT		\$63,913	\$10,435	\$70,233	\$3,244	\$64,008	\$10,437	\$70,038	\$3,533
TOTAL REVENUE REQUIREMENTS		\$2,881,005	\$301,983	\$2,484,497	\$94,525	\$2,884,274	\$302,281	\$2,479,009	\$102,974
Non-Capital allocatable costs, excluding power, chemicals and silu		\$533,489	\$237,510	\$11,882	\$284,097	\$559,493	\$244,636	\$12,016	\$302,841
Percentage		100.00%	44.52%	2.23%	53.25%	100.00%	43.72%	2.15%	54.13%

[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 futur

TABLE 4S
FUNCTIONALIZATION OF SEWER COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

EXPENDITURE COMPONENT	ACCOUNT			PERCENTAGES					
	VOLUME	FY2002-03			VOLUME	FY2003-04			VOLUME
		CAPACITY	CUSTOMER			CAPACITY	CUSTOMER		CAPACITY
BEGINNING FUND BALANCE	60.92%	39.04%	0.04%		26.08%	1.68%	72.24%		31.82%
									2.02%
									66.16%
NON-RATE REVENUES									
Raw Water Effluent Revenues	60.92%	39.04%	0.04%		26.08%	1.68%	72.24%		31.82%
Miscellaneous Revenues	60.92%	39.04%	0.04%		26.08%	1.68%	72.24%		31.82%
TOTAL NON-RATE REVENUES	60.92%	39.04%	0.04%		26.08%	1.68%	72.24%		31.82%
									2.02%
									66.16%

TABLE 4S
FUNCTIONALIZATION OF SEWER COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

EXPENDITURE COMPONENT	ACCOUNT	PERCENTAGES					
		FY2002-03		FY2003-04		FY2004-05	
		VOLUME	CAPACITY	CUSTOMER	VOLUME	CAPACITY	CUSTOMER
OPERATIONS AND MAINTENANCE EXPENSES							
DIRECT O&M EXPENSES							
Salaries	610001	100.00%			100.00%		100.00%
Overtime	610002	100.00%			100.00%		100.00%
Labor Burden-FICA Allocated	610101	100.00%			100.00%		100.00%
Labor Burden-Pension Allocated	610102	100.00%			100.00%		100.00%
Labor Burden-Benefits Allocated	610103	100.00%			100.00%		100.00%
Labor Burden-Leave Cost Allocated	610104	100.00%			100.00%		100.00%
Stores Materials	620001		100.00%		100.00%		100.00%
Materials And Supplies	621001		100.00%		100.00%		100.00%
Chemicals	621004	100.00%			100.00%		100.00%
Sodium Hypochlorite	621006	100.00%			100.00%		100.00%
Chlorine	621007	100.00%			100.00%		100.00%
Plant/System Equipment	621010		100.00%		100.00%		100.00%
Electrical/Instrumentation	621011		100.00%		100.00%		100.00%
Piping	621012		100.00%		100.00%		100.00%
Lab Equipment and Materials	621013		100.00%		100.00%		100.00%
Safety/Enviro Supplies & Equip	621014		100.00%		100.00%		100.00%
Transportation	630001	60.92%	39.04%	0.04%	26.08%	1.68%	72.24%
Outside Services	640004	60.92%	39.04%	0.04%	26.08%	1.68%	72.24%
Contract Labor	640005	60.92%	39.04%	0.04%	26.08%	1.68%	72.24%
Sludge Disposal	640007	100.00%			100.00%		100.00%
Waste Disposal Mgt/Serv	640013	100.00%			100.00%		100.00%
Landscaping/Lawn Maint Ser	640016	60.92%	39.04%	0.04%	26.08%	1.68%	72.24%
Property Acquisition / Leases / Rentals	670001		100.00%		100.00%		100.00%
Hardware Lease/LicMaint	680002	60.92%	39.04%	0.04%	26.08%	1.68%	72.24%
Employee Business Expenses	680002	60.92%	39.04%	0.04%	26.08%	1.68%	72.24%
Utilities	710001	100.00%			100.00%		100.00%
Utilities: Electric Service	710002	100.00%			100.00%		100.00%
Utilities: Telephone	710003	60.92%	39.04%	0.04%	26.08%	1.68%	72.24%
Cell Phone Usage	710006	60.92%	39.04%	0.04%	26.08%	1.68%	72.24%
Postage And Freight	730002		100.00%		100.00%		100.00%
Enviro Regulatory Fees	730003	60.92%	39.04%	0.04%	26.08%	1.68%	72.24%
Misc. Lease Related Pymts	730019	60.92%	39.04%	0.04%	26.08%	1.68%	72.24%
Copy Machine Expense	730022	60.92%	39.04%	0.04%	26.08%	1.68%	72.24%
Internal Service Charged	740001	60.92%	39.04%	0.04%	26.08%	1.68%	72.24%
Other Expenses							
Subtotals		60.68%	39.31%	0.01%	62.91%	28.86%	8.22%
Subtotals Exclusive of Commodities, Sludge Removal & Outside S		35.65%	64.34%	0.01%	84.80%	29.54%	46.97%

TABLE 4S
FUNCTIONALIZATION OF SEWER COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

EXPENDITURE COMPONENT	ACCOUNT	PERCENTAGES					
		FY2002-03		FY2003-04		FY2004-05	
		VOLUME	CAPACITY	CUSTOMER	VOLUME	CAPACITY	CUSTOMER
SHARED AND INDIRECT O&M EXPENSES	Operating Center Shared Costs	100.00%			100.00%		
	Regional System Shared Costs	60.92%	39.04%	0.04%	26.08%	1.68%	72.24%
	Regional System Shared Costs - Customer-Related [a]			100.00%			100.00%
	Indirect Costs - General	60.92%	39.04%	0.04%	26.08%	1.68%	72.24%
	Indirect Costs - Customer-Related [b]			100.00%			100.00%
Subtotals		60.91%	39.03%	0.05%	21.99%	0.59%	77.41%
TOTAL OPERATIONS AND MAINTENANCE		60.73%	39.25%	0.02%	33.08%	8.25%	58.67%
DEBT SERVICE	Existing Debt		100.00%			100.00%	
	Deferred Debt		100.00%			100.00%	
	Less Impact Fees		100.00%			100.00%	
	TOTAL DEBT SERVICE	0.00%	100.00%	0.00%	0.00%	100.00%	0.00%
REVENUE REQUIREMENTS BEFORE RESERVE		14.25%	85.75%	0.00%	17.04%	56.08%	26.87%
OPERATIONS RESERVE		60.73%	39.25%	0.02%	33.08%	8.25%	58.67%
TIMES COVERAGE @1.25			100.00%			100.00%	
COMMUNITY DEVELOPMENT		14.25%	85.75%	0.00%	17.04%	56.08%	26.87%
TOTAL REVENUE REQUIREMENTS		15.31%	84.69%	0.00%	16.07%	58.25%	25.67%

Non-Capital allocatable costs, excluding power, chemicals and slur
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 futu

TABLE 4S
FUNCTIONALIZATION OF SEWER COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

EXPENDITURE COMPONENT	ACCOUNT	PERCENTAGES					
		FY2005-06			FY2006-07		
		VOLUME	CAPACITY	CUSTOMER	VOLUME	CAPACITY	CUSTOMER
BEGINNING FUND BALANCE		28.45%	1.52%	70.03%	44.22%	2.28%	53.50%
NON-RATE REVENUES							
Raw Water Effluent Revenues		28.45%	1.52%	70.03%	44.22%	2.28%	53.50%
Miscellaneous Revenues		28.45%	1.52%	70.03%	44.22%	2.28%	53.50%
TOTAL NON-RATE REVENUES		28.45%	1.52%	70.03%	44.22%	2.28%	53.50%

TABLE 4S
FUNCTIONALIZATION OF SEWER COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

EXPENDITURE COMPONENT	ACCOUNT	PERCENTAGES								
		FY2006-06			FY2006-07			FY2007-08		
		VOLUME	CAPACITY	CUSTOMER	VOLUME	CAPACITY	CUSTOMER	VOLUME	CAPACITY	CUSTOMER
OPERATIONS AND MAINTENANCE EXPENSES										
DIRECT O&M EXPENSES										
Salaries	610001	100.00%			100.00%			100.00%		
Overtime	610002	100.00%			100.00%			100.00%		
Labor Burden-FICA Allocated	610101	100.00%			100.00%			100.00%		
Labor Burden-Pension Allocated	610102	100.00%			100.00%			100.00%		
Labor Burden-Benefits Allocated	610103	100.00%			100.00%			100.00%		
Labor Burden-Leave Cost Allocated	610104	100.00%			100.00%			100.00%		
Stores Materials	620001		100.00%			100.00%			100.00%	
Materials And Supplies	621001		100.00%			100.00%			100.00%	
Chemicals	621004	100.00%			100.00%			100.00%		
Sodium Hypochlorite	621006	100.00%			100.00%			100.00%		
Chlorine	621007	100.00%						100.00%		
Plant/System Equipment	621010		100.00%			100.00%			100.00%	
Electrical/Instrumentation	621011	100.00%				100.00%			100.00%	
Piping	621012	100.00%				100.00%			100.00%	
Lab Equipment and Materials	621013	100.00%				100.00%			100.00%	
Safety/Enviro Supplies & Equip	621014	100.00%				100.00%			100.00%	
Transportation	630001	28.45%		70.03%	44.22%		53.50%	44.92%		52.83%
Outside Services	640004	28.45%		70.03%	44.22%		53.50%	44.92%		52.83%
Contract Labor	640005	28.45%	1.52%	70.03%	44.22%	2.28%	53.50%	44.92%	2.25%	52.83%
Sludge Disposal	640007	100.00%	1.52%	70.03%	100.00%	2.28%	53.50%	44.92%	2.25%	52.83%
Waste Disposal Mgt/Serv	640013	100.00%			100.00%			100.00%		
Landscaping/Lawn Maint Ser	640016	28.45%		70.03%	44.22%		53.50%	100.00%		52.83%
Property Acquisition / Leases / Rentals	670001		100.00%			2.28%		44.92%	2.25%	
Hardware Lease/Lic/Maint	680002	28.45%	1.52%	70.03%	44.22%	2.28%	53.50%	44.92%	2.25%	52.83%
Employee Business Expenses	690002	28.45%	1.52%	70.03%	44.22%	2.28%	53.50%	44.92%	2.25%	52.83%
Utilities	710001	100.00%			100.00%			100.00%		
Utilities: Electric Service	710002	100.00%			100.00%			100.00%		
Utilities: Telephone	710003	28.45%	1.52%	70.03%	44.22%	2.28%	53.50%	44.92%	2.25%	52.83%
Cell Phone Usage	710006	28.45%	1.52%	70.03%	44.22%	2.28%	53.50%	44.92%	2.25%	52.83%
Postage And Freight	730002			100.00%			100.00%			100.00%
Environ Regulatory Fees	730003	28.45%	1.52%	70.03%	44.22%	2.28%	53.50%	44.92%	2.25%	52.83%
Misc. Lease Related Pymts	730019	28.45%	1.52%	70.03%	44.22%	2.28%	53.50%	44.92%	2.25%	52.83%
Copy Machine Expense	730022	28.45%	1.52%	70.03%	44.22%	2.28%	53.50%	44.92%	2.25%	52.83%
Internal Service Charged	740001	28.45%	1.52%	70.03%	44.22%	2.28%	53.50%	44.92%	2.25%	52.83%
Other Expenses		28.45%				2.28%				52.83%
Subtotals		75.52%	19.66%	4.82%	76.72%	20.11%	3.17%	76.89%	20.00%	3.11%
Subtotals Exclusive of Commodities, Sludge Removal & Outside S		46.85%	7.59%	112.93%	59.37%	45.82%	7.73%	61.21%	35.82%	2.97%

TABLE 4S
FUNCTIONALIZATION OF SEWER COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

EXPENDITURE COMPONENT	ACCOUNT	PERCENTAGES								
		FY2005-06			FY2006-07			FY2007-08		
		VOLUME	CAPACITY	CUSTOMER	VOLUME	CAPACITY	CUSTOMER	VOLUME	CAPACITY	CUSTOMER
SHARED AND INDIRECT O&M EXPENSES Operating Center Shared Costs Regional System Shared Costs Regional System Shared Costs - Customer-Related [a] Indirect Costs - General Indirect Costs - Customer-Related [b]		100.00%			100.00%			100.00%		
		28.45%	1.52%	70.03%	44.22%	2.28%	53.50%	44.92%	2.25%	52.83%
		28.45%	1.52%	100.00%	44.22%	2.28%	100.00%	44.92%	2.25%	100.00%
				70.03%			53.50%			52.83%
				100.00%			100.00%			100.00%
Subtotals		16.07%	0.54%	83.39%	24.88%	0.60%	74.51%	25.07%	0.60%	74.34%
TOTAL OPERATIONS AND MAINTENANCE		41.33%	8.67%	50.00%	52.73%	11.08%	36.18%	52.98%	11.05%	35.98%
DEBT SERVICE Existing Debt Deferred Debt Less Impact Fees			100.00%			100.00%			100.00%	
			100.00%			100.00%			100.00%	
			100.00%			100.00%			100.00%	
			100.00%			100.00%			100.00%	
TOTAL DEBT SERVICE		0.00%	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%	0.00%
REVENUE REQUIREMENTS BEFORE RESERVE		14.15%	75.58%	10.26%	13.19%	81.85%	4.96%	12.37%	84.09%	3.54%
OPERATIONS RESERVE		41.33%	8.67%	50.00%	52.73%	11.08%	36.18%	52.98%	11.05%	35.98%
TIMES COVERAGE @1.25			100.00%			100.00%			100.00%	
COMMUNITY DEVELOPMENT		14.15%	75.58%	10.26%	13.19%	81.85%	4.96%	12.37%	84.09%	3.54%
TOTAL REVENUE REQUIREMENTS		12.06%	79.19%	8.75%	11.10%	84.72%	4.18%	10.44%	86.53%	3.03%

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

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

TABLE 4S
FUNCTIONALIZATION OF SEWER COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

EXPENDITURE COMPONENT	ACCOUNT	PERCENTAGES					
		FY2008-09			FY2009-10		
		VOLUME	CAPACITY	CUSTOMER	VOLUME	CAPACITY	CUSTOMER
BEGINNING FUND BALANCE		44.52%	2.23%	53.25%	43.72%	2.15%	54.13%
NON-RATE REVENUES							
Raw Water Effluent Revenues		44.52%	2.23%	53.25%	43.72%	2.15%	54.13%
Miscellaneous Revenues		44.52%	2.23%	53.25%	43.72%	2.15%	54.13%
TOTAL NON-RATE REVENUES		44.52%	2.23%	53.25%	43.72%	2.15%	54.13%

TABLE 4S
FUNCTIONALIZATION OF SEWER COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

EXPENDITURE COMPONENT	ACCOUNT	PERCENTAGES				
		FY2008-09		FY2008-10		
		VOLUME	CAPACITY	CUSTOMER	VOLUME	CAPACITY
OPERATIONS AND MAINTENANCE EXPENSES						
DIRECT O&M EXPENSES						
Salaries	610001	100.00%			100.00%	
Overtime	610002	100.00%			100.00%	
Labor Burden-FICA Allocated	610101	100.00%			100.00%	
Labor Burden-Pension Allocated	610102	100.00%			100.00%	
Labor Burden-Benefits Allocated	610103	100.00%			100.00%	
Labor Burden-Leave Cost Allocated	610104	100.00%			100.00%	
Stores Materials	620001		100.00%		100.00%	
Materials And Supplies	621001		100.00%		100.00%	
Chemicals	621004	100.00%			100.00%	
Sodium Hypochlorite	621006	100.00%			100.00%	
Chlorine	621007	100.00%			100.00%	
Plant/System Equipment	621010		100.00%		100.00%	
Electrical/Instrumentation	621011		100.00%		100.00%	
Piping	621012		100.00%		100.00%	
Lab Equipment and Materials	621013		100.00%		100.00%	
Safety/Enviro Supplies & Equip	621014		100.00%		100.00%	
Transportation	630001	44.52%	2.23%	53.25%	43.72%	2.15%
Outside Services	640004	44.52%	2.23%	53.25%	43.72%	2.15%
Contract Labor	640005	44.52%	2.23%	53.25%	43.72%	2.15%
Sludge Disposal	640007	100.00%			100.00%	
Waste Disposal Mgt/Serv	640013	100.00%			100.00%	
Landscaping/Lawn Maint Ser	640016	44.52%	2.23%	53.25%	43.72%	2.15%
Property Acquisition / Leases / Rentals	670001		100.00%		100.00%	
Hardware Lease/Lic/Maint	680002	44.52%	2.23%	53.25%	43.72%	2.15%
Employee Business Expenses	690002	44.52%	2.23%	53.25%	43.72%	2.15%
Utilities	710001	100.00%			100.00%	
Utilities: Electric Service	710002	100.00%	2.23%	53.25%	43.72%	54.13%
Utilities: Telephone	710003	44.52%	2.23%	53.25%	43.72%	54.13%
Cell Phone Usage	710006	44.52%	2.23%	53.25%	43.72%	54.13%
Postage And Freight	730002			100.00%		100.00%
Environ Regulatory Fees	730003	44.52%	2.23%	53.25%	43.72%	54.13%
Misc. Lease Related Pyrms	730019	44.52%	2.23%	53.25%	43.72%	54.13%
Copy Machine Expense	730022	44.52%	2.23%	53.25%	43.72%	54.13%
Internal Service Charged	740001	44.52%	2.23%	53.25%	43.72%	54.13%
Other Expenses						
Subtotals		76.42%	20.38%	3.20%	75.96%	3.31%
Subtotals Exclusive of Commodities, Sludge Removal & Outside S		61.19%	35.82%	3.00%	61.19%	3.04%

TABLE 4S
FUNCTIONALIZATION OF SEWER COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System

EXPENDITURE COMPONENT	ACCOUNT	PERCENTAGES					
		FY2008-09			FY2009-10		
		VOLUME	CAPACITY	CUSTOMER	VOLUME	CAPACITY	CUSTOMER
SHARED AND INDIRECT O&M EXPENSES	Operating Center Shared Costs	100.00%			100.00%		
	Regional System Shared Costs	44.52%	2.23%	53.25%	43.72%	2.15%	54.13%
	Regional System Shared Costs - Customer-Related [a]			100.00%			100.00%
	Indirect Costs - General	44.52%	2.23%	53.25%	43.72%	2.15%	54.13%
	Indirect Costs - Customer-Related [b]			100.00%			100.00%
Subtotals		24.51%	0.57%	74.93%	23.37%	0.50%	76.13%
TOTAL OPERATIONS AND MAINTENANCE		52.22%	11.15%	36.63%	51.20%	11.20%	37.60%
DEBT SERVICE							
Existing Debt			100.00%			100.00%	
Deferred Debt			100.00%			100.00%	
Less Impact Fees			100.00%			100.00%	
TOTAL DEBT SERVICE		0.00%	100.00%	0.00%	0.00%	100.00%	0.00%
REVENUE REQUIREMENTS BEFORE RESERVE		12.44%	83.70%	3.87%	12.42%	83.37%	4.21%
OPERATIONS RESERVE		52.22%	11.15%	36.63%	51.20%	11.20%	37.60%
TIMES COVERAGE @1.25			100.00%			100.00%	
COMMUNITY DEVELOPMENT		12.44%	83.70%	3.87%	12.42%	83.37%	4.21%
TOTAL REVENUE REQUIREMENTS		10.48%	86.24%	3.28%	10.48%	85.95%	3.57%

Non-Capital allocatable costs, excluding power, chemicals and slur
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 futur

TABLE 55
 ALLOCATION OF JOINT AND SPECIFIC COSTS
 LOWER COLORADO RIVER AUTHORITY
 West Travis County System
 FY2002-03

EXPENDITURE COMPONENT	ACCOUNT	VOLUME					CAPACITY				
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON	TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON
BEGINNING FUND BALANCE		\$0				\$0	\$0				\$0
NON-RATE REVENUES											
Raw Water Effluent Revenues		\$137,391				\$137,391	\$88,039				\$88,039
Miscellaneous Revenues		\$38,568				\$38,568	\$24,714				\$24,714
TOTAL NON-RATE REVENUES		\$175,959	\$0	\$0	\$0	\$175,959	\$112,753	\$0	\$0	\$0	\$112,753

TABLE 55
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2002-03

EXPENDITURE COMPONENT	ACCOUNT	VOLUME					CAPACITY				
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON	TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON
OPERATIONS AND MAINTENANCE EXPENSES											
DIRECT O&M EXPENSES											
Salaries	610001	\$35,548				\$35,548					
Overtime	610002	\$10,944				\$10,944	\$0				\$0
Labor Burden-FICA Allocated	610101	\$3,556				\$3,556	\$0				\$0
Labor Burden-Pension Allocated	610102	\$3,900				\$3,900	\$0				\$0
Labor Burden-Benefits Allocated	610103	\$5,495				\$5,495	\$0				\$0
Labor Burden-Leave Cost Alloca	610104	\$6,843				\$6,843	\$0				\$0
Stores Materials	620001	\$0				\$0					\$0
Materials And Supplies	621001	\$0				\$0	\$854				\$854
Chemicals	621004	\$556				\$556	\$8,320				\$8,320
Sodium Hypochlorite	621006	\$0				\$0	\$0				\$0
Chlorine	621007	\$2,795				\$2,795	\$0				\$0
Plant/System Equipment	621010	\$0				\$0	\$28,727				\$28,727
Electrical/Instrumentation	621011	\$0				\$0	\$3,072				\$3,072
Piping	621012	\$0				\$0	\$46				\$46
Lab Equipment and Materials	621013	\$0				\$0	\$1,458				\$1,458
Safety/Enviro Supplies & Equip	621014	\$0				\$0	\$0				\$0
Transportation	630001	\$212				\$212	\$136				\$136
Outside Services	640004	\$22,741				\$22,741	\$14,572				\$14,572
Contract Labor	640005	\$172				\$172	\$110				\$110
Sludge Disposal	640007	\$70,448				\$70,448	\$0				\$0
Waste Disposal Mgt/Serv	640013	\$170				\$170	\$0				\$0
Landscaping/Lawn Maint Ser	640016	\$384				\$384	\$246				\$246
Property Acquisition / Leases / Rentals	670001	\$0				\$0	\$90,000				\$90,000
Hardware Leasell/C/Maint	680002	\$194				\$194	\$125				\$125
Employee Business Expenses	690002	\$69				\$69	\$44				\$44
Utilities	710001	\$0				\$0	\$0				\$0
Utilities: Electric Service	710002	\$63,831				\$63,831	\$0				\$0
Utilities: Telephone	710003	\$3,236				\$3,236	\$2,074				\$2,074
Cell Phone Usage	710006	\$0				\$0	\$0				\$0
Postage And Freight	730002	\$0				\$0	\$0				\$0
Environ Regulatory Fees	730003	\$0				\$0	\$0				\$0
Misc. Lease Related Pymts	730019	\$91				\$91	\$59				\$59
Copy Machine Expense	730022	\$0				\$0	\$0				\$0
Internal Service Charged	740001	\$7,219				\$7,219	\$4,626				\$4,626
Other Expenses		\$0				\$0	\$0				\$0
Subtotals		\$238,405	\$0	\$0	\$0	\$238,405	\$154,467	\$0	\$0	\$0	\$154,467
Subtotals Exclusive of Commodities, Sludge Removal & Outside Ser		\$77,309	\$0	\$0	\$0	\$77,309	\$139,539	\$0	\$0	\$0	\$139,539

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

EXPENDITURE COMPONENT	ACCOUNT	VOLUME				CAPACITY					
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON	TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON
SHARED AND INDIRECT O&M EXPENSES											
	Operating Center Shared Costs	\$0				\$0	\$0				\$0
	Regional System Shared Costs	\$0				\$0	\$0				\$0
	Regional System Shared Costs - Customer-Related [a]	\$0				\$0	\$0				\$0
	Indirect Costs - General	\$77,133				\$77,133	\$49,426				\$49,426
	Indirect Costs - Customer-Related [b]	\$0				\$0	\$0				\$0
	Subtotals	\$77,133	\$0	\$0	\$0	\$77,133	\$49,426	\$0	\$0	\$0	\$49,426
TOTAL OPERATIONS AND MAINTENANCE											
		\$315,538	\$0	\$0	\$0	\$315,538	\$203,894	\$0	\$0	\$0	\$203,894
DEBT SERVICE											
	Existing Debt	\$0				\$0	\$748,551				\$748,551
	Deferred Debt	\$0				\$0	\$0				\$0
	Less Impact Fees	\$0				\$0	\$0				\$0
	TOTAL DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$748,551	\$0	\$0	\$0	\$748,551
REVENUE REQUIREMENTS BEFORE RESERVE											
		\$139,579	\$0	\$0	\$0	\$139,579	\$839,692	\$0	\$0	\$0	\$839,692
OPERATIONS RESERVE											
		\$52,590				\$52,590	\$33,982				\$33,982
TIMES COVERAGE @1.25											
		\$0				\$0	\$187,138				\$187,138
COMMUNITY DEVELOPMENT											
		\$5,358				\$5,358	\$32,232				\$32,232
TOTAL REVENUE REQUIREMENTS											
		\$197,527	\$0	\$0	\$0	\$197,527	\$1,093,044	\$0	\$0	\$0	\$1,093,044

Tables 6S through 12S contain similar information for FY2003-04 through FY2009-10. Since no class-specific costs are indicated, these tables have not been printed.

TABLE 55
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2002-03

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER			
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY COMMON
BEGINNING FUND BALANCE		\$0			\$0
NON-RATE REVENUES					
Raw Water Effluent Revenues		\$81			\$81
Miscellaneous Revenues		\$23			\$23
TOTAL NON-RATE REVENUES		\$104	\$0	\$0	\$0 \$104

TABLE 55
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2002-03

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER					TOTAL
		RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON		
OPERATIONS AND MAINTENANCE EXPENSES							
DIRECT O&M EXPENSES							
Salaries	610001	\$0				\$0	
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/Alloca	610104	\$0				\$0	
Stores Materials	620001	\$0				\$0	
Materials And Supplies	621001	\$0				\$0	
Chemicals	621004	\$0				\$0	
Sodium Hypochlorite	621006	\$0				\$0	
Chlorine	621007	\$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	
Transportation	630001	\$0				\$0	
Outside Services	640004	\$13				\$13	
Contract Labor	640005	\$0				\$0	
Sludge Disposal	640007	\$0				\$0	
Waste Disposal Mgt/Serv	640013	\$0				\$0	
Landscaping/Lawn Maint Ser	640016	\$0				\$0	
Property Acquisition / Leases / Rentals	670001	\$0				\$0	
Hardware Lease/Lic/Maint	680002	\$0				\$0	
Employee Business Expenses	690002	\$0				\$0	
Utilities	710001	\$0				\$0	
Utilities: Electric Service	710002	\$0				\$0	
Utilities: Telephone	710003	\$2				\$2	
Cell Phone Usage	710006	\$0				\$0	
Postage And Freight	730002	\$18				\$18	
Environ Regulatory Fees	730003	\$0				\$0	
Misc. Lease Related Pymts	730019	\$0				\$0	
Copy Machine Expense	730022	\$0				\$0	
Internal Service Charged	740001	\$4				\$4	
Other Expenses		\$0				\$0	
Subtotals		\$38	\$0	\$0	\$0	\$38	
Subtotals Exclusive of Commodities, Sludge Removal & Outside Ser		\$24	\$0	\$0	\$0	\$24	

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

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER				
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON
SHARED AND INDIRECT O&M EXPENSES	Operating Center Shared Costs	\$0				\$0
	Regional System Shared Costs	\$0				\$0
	Regional System Shared Costs - Customer-Related [a]	\$0				\$0
	Indirect Costs - General	\$45				\$45
	Indirect Costs - Customer-Related [b]	\$21				\$21
Subtotals		\$66	\$0	\$0	\$0	\$66
TOTAL OPERATIONS AND MAINTENANCE		\$105	\$0	\$0	\$0	\$105
DEBT SERVICE	Existing Debt	\$0				\$0
	Deferred Debt	\$0				\$0
	Less Impact Fees	\$0				\$0
	TOTAL DEBT SERVICE	\$0	\$0	\$0	\$0	\$0
REVENUE REQUIREMENTS BEFORE RESERVE		\$1	\$0	\$0	\$0	\$1
OPERATIONS RESERVE		\$17				\$17
TIMES COVERAGE @1.25		\$0				\$0
COMMUNITY DEVELOPMENT		\$0				\$0
TOTAL REVENUE REQUIREMENTS		\$19	\$0	\$0	\$0	\$19

Tables 6S through 12S contain similar information for FY2003-04 thru

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

EXPENDITURE COMPONENT	ACCOUNT	VOLUME					CAPACITY				
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON	TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON
BEGINNING FUND BALANCE		\$0				\$0	\$0				\$0
NON-RATE REVENUES											
Raw Water Effluent Revenues		\$55,971				\$55,971	\$3,596				\$3,596
Miscellaneous Revenues		\$15,361				\$15,361	\$987				\$987
TOTAL NON-RATE REVENUES		\$71,332	\$0	\$0	\$0	\$71,332	\$4,582	\$0	\$0	\$0	\$4,582

TABLE 68
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2003-04

EXPENDITURE COMPONENT		ACCOUNT	VOLUME				CAPACITY							
			TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON	TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON		
OPERATIONS AND MAINTENANCE EXPENSES														
DIRECT O&M EXPENSES														
Salaries	610001	\$56,737					\$56,737					\$0		
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	\$0					\$0					\$0		
Chemicals	621004	\$4,464					\$4,464					\$5,343		
Sodium Hypochlorite	621006	\$0					\$0					\$0		
Chlorine	621007	\$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					\$6,113		
Transportation	630001	\$192					\$192					\$12		
Outside Services	640004	\$2,683					\$2,683					\$172		
Contract Labor	640005	\$1,340					\$1,340					\$86		
Sludge Disposal	640007	\$81,675					\$81,675					\$0		
Waste Disposal Mgt/Serv	640013	\$0					\$0					\$0		
Landscaping/Lawn Maint Ser	640016	\$0					\$0					\$0		
Property Acquisition / Leases / Rentals	670001	\$0					\$0					\$90,000		
Hardware Lease/Lic/Maint	680002	\$0					\$0					\$0		
Employee Business Expenses	690002	\$0					\$0					\$0		
Utilities	710001	\$847					\$847					\$0		
Utilities: Electric Service	710002	\$68,395					\$68,395					\$0		
Utilities: Telephone	710003	\$3,183					\$3,183					\$204		
Cell Phone Usage	710006	\$13					\$13					\$1		
Postage And Freight	730002	\$0					\$0					\$0		
Environ Regulatory Fees	730003	\$209					\$209					\$13		
Misc. Lease Related Pymts	730019	\$0					\$0					\$0		
Copy Machine Expense	730022	\$0					\$0					\$0		
Internal Service Charged	740001	\$2,821					\$2,821					\$181		
Other Expenses		\$67					\$67					\$4		
Subtotals		\$222,625	\$0	\$0	\$0	\$0	\$222,625	\$0	\$0	\$0	\$0	\$102,131	\$0	\$102,131
Subtotals Exclusive of Commodities, Sludge Removal & Outside Ser		\$64,068	\$0	\$0	\$0	\$0	\$64,068	\$0	\$0	\$0	\$0	\$101,873	\$0	\$101,873

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

EXPENDITURE COMPONENT	ACCOUNT	VOLUME				CAPACITY					
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON	TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON
SHARED AND INDIRECT O&M EXPENSES											
Operating Center Shared Costs	\$121,593					\$121,593	\$0				\$0
Regional System Shared Costs	\$20,983					\$20,983	\$1,348				\$1,348
Regional System Shared Costs - Customer-Related [a]	\$0					\$0	\$0				\$0
Indirect Costs - General	\$66,889					\$66,889	\$4,297				\$4,297
Indirect Costs - Customer-Related [b]	\$0					\$0	\$0				\$0
Subtotals	\$209,465	\$0	\$0	\$0	\$0	\$209,465	\$5,645	\$0	\$0	\$0	\$5,645
TOTAL OPERATIONS AND MAINTENANCE											
	\$432,090	\$0	\$0	\$0	\$0	\$432,090	\$107,776	\$0	\$0	\$0	\$107,776
DEBT SERVICE											
Existing Debt	\$0					\$0	\$1,083,864				\$1,083,864
Deferred Debt	\$0					\$0	\$0				\$0
Less Impact Fees	\$0					\$0	\$0				\$0
TOTAL DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$1,083,864	\$0	\$0	\$0	\$1,083,864
REVENUE REQUIREMENTS BEFORE RESERVE											
	\$360,758	\$0	\$0	\$0	\$0	\$360,758	\$1,187,057	\$0	\$0	\$0	\$1,187,057
OPERATIONS RESERVE											
	\$43,372					\$43,372	\$10,818				\$10,818
TIMES COVERAGE @1.25											
	\$0					\$0	\$270,966				\$270,966
COMMUNITY DEVELOPMENT											
	\$12,879					\$12,879	\$42,377				\$42,377
TOTAL REVENUE REQUIREMENTS											
	\$417,008	\$0	\$0	\$0	\$0	\$417,008	\$1,511,218	\$0	\$0	\$0	\$1,511,218

TABLE 68
 ALLOCATION OF JOINT AND SPECIFIC COSTS
 LOWER COLORADO RIVER AUTHORITY
 West Travis County System
 FY2003-04

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER				
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON
BEGINNING FUND BALANCE		\$0				\$0
NON-RATE REVENUES						
Raw Water Effluent Revenues		\$155,016				\$155,016
Miscellaneous Revenues		\$42,544				\$42,544
TOTAL NON-RATE REVENUES		\$197,561	\$0	\$0	\$0	\$197,561

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

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER				
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON
OPERATIONS AND MAINTENANCE EXPENSES						
DIRECT O&M EXPENSES						
Salaries	610001	\$0				\$0
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
Chemicals	621004	\$0				\$0
Sodium Hypochlorite	621006	\$0				\$0
Chlorine	621007	\$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
Transportation	630001	\$532				\$532
Outside Services	640004	\$7,431				\$7,431
Contract Labor	640005	\$3,710				\$3,710
Sludge Disposal	640007	\$0				\$0
Waste Disposal Mgt/Serv	640013	\$0				\$0
Landscaping/Lawn Maint Ser	640016	\$0				\$0
Property Acquisition / Leases / Rentals	670001	\$0				\$0
Hardware Lease/Lic/Maint	680002	\$0				\$0
Employee Business Expenses	690002	\$0				\$0
Utilities	710001	\$0				\$0
Utilities: Electric Service	710002	\$0				\$0
Utilities: Telephone	710003	\$8,815				\$8,815
Cell Phone Usage	710006	\$36				\$36
Postage And Freight	730002	\$0				\$0
Environ Regulatory Fees	730003	\$578				\$578
Misc. Lease Related Pymts	730019	\$0				\$0
Copy Machine Expense	730022	\$0				\$0
Internal Service Charged	740001	\$7,812				\$7,812
Other Expenses		\$185				\$185
Subtotals		\$29,100	\$0	\$0	\$0	\$29,100
Subtotals Exclusive of Commodities, Sludge Removal & Outside Ser		\$17,958	\$0	\$0	\$0	\$17,958

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

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER			
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY COMMON
SHARED AND INDIRECT O&M EXPENSES	Operating Center Shared Costs	\$0			\$0
	Regional System Shared Costs	\$58,114			\$58,114
	Regional System Shared Costs - Customer-Related [a]	\$174,654			\$174,654
	Indirect Costs - General	\$185,255			\$185,255
	Indirect Costs - Customer-Related [b]	\$319,249			\$319,249
Subtotals		\$737,272	\$0	\$0	\$0
TOTAL OPERATIONS AND MAINTENANCE		\$766,372	\$0	\$0	\$766,372
DEBT SERVICE	Existing Debt	\$0			\$0
	Deferred Debt	\$0			\$0
	Less Impact Fees	\$0			\$0
	TOTAL DEBT SERVICE	\$0	\$0	\$0	\$0
REVENUE REQUIREMENTS BEFORE RESERVE		\$568,811	\$0	\$0	\$568,811
OPERATIONS RESERVE		\$76,926			\$76,926
TIMES COVERAGE @1.25		\$0			\$0
COMMUNITY DEVELOPMENT		\$20,306			\$20,306
TOTAL REVENUE REQUIREMENTS		\$666,043	\$0	\$0	\$666,043

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

EXPENDITURE COMPONENT	ACCOUNT	VOLUME				CAPACITY					
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON	TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON
BEGINNING FUND BALANCE		\$0					\$0				\$0
NON-RATE REVENUES											
Raw Water Effluent Revenues		\$80,837				\$80,837	\$5,144				\$5,144
Miscellaneous Revenues		\$42,435				\$42,435	\$2,700				\$2,700
TOTAL NON-RATE REVENUES		\$123,272	\$0	\$0	\$0	\$123,272	\$7,844	\$0	\$0	\$0	\$7,844

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

EXPENDITURE COMPONENT		ACCOUNT		VOLUME				CAPACITY						
				TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON	TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON	
OPERATIONS AND MAINTENANCE EXPENSES														
DIRECT O&M EXPENSES														
Salaries	610001	\$127,550					\$127,550							\$0
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 Alloca	610104	\$0					\$0							\$0
Stores Materials	620001	\$0					\$0							\$0
Materials And Supplies	621001	\$0					\$0							\$0
Chemicals	621004	\$18,879					\$18,879							\$10,803
Sodium Hypodlorite	621006	\$0					\$0							\$0
Chlorine	621007	\$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
Transportation	630001	\$195					\$195							\$12
Outside Services	640004	\$3,480					\$3,480							\$221
Contract Labor	640005	\$0					\$0							\$0
Sludge Disposal	640007	\$165,239					\$165,239							\$0
Waste Disposal Mgt/Serv	640013	\$0					\$0							\$0
Landscaping/Lawn Maint Ser	640016	\$0					\$0							\$0
Property Acquisition / Leases / Rentals	670001	\$0					\$0							\$0
Hardware Lease/Lic/Maint	680002	\$0					\$0							\$0
Employee Business Expenses	690002	\$0					\$0							\$90,296
Utilities	710001	\$0					\$0							\$0
Utilities: Electric Service	710002	\$84,299					\$84,299							\$0
Utilities: Telephone	710003	\$3,498					\$3,498							\$0
Cell Phone Usage	710006	\$0					\$0							\$223
Postage And Freight	730002	\$0					\$0							\$0
Environ Regulatory Fees	730003	\$255					\$255							\$0
Misc. Lease Related Pyrms	730019	\$0					\$0							\$16
Copy Machine Expense	730022	\$0					\$0							\$0
Internal Service Charged	740001	\$3,941					\$3,941							\$0
Other Expenses		\$32					\$32							\$251
														\$2
Subtotals		\$407,367	\$0	\$0	\$0	\$0	\$407,367	\$101,824	\$0	\$0	\$0	\$0	\$0	\$101,824
Subtotals Exclusive of Commodities, Sludge Removal & Outside Ser		\$135,471	\$0	\$0	\$0	\$0	\$135,471	\$101,603	\$0	\$0	\$0	\$0	\$0	\$101,603

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

EXPENDITURE COMPONENT	ACCOUNT	VOLUME				CAPACITY										
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON	TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON					
SHARED AND INDIRECT O&M EXPENSES																
Operating Center Shared Costs	\$42,215					\$42,215					\$0				\$0	
Regional System Shared Costs	\$57,276					\$57,276					\$3,645				\$3,645	
Regional System Shared Costs - Customer-Related [a]	\$0					\$0					\$0				\$0	
Indirect Costs - General	\$84,623					\$84,623					\$5,385				\$5,385	
Indirect Costs - Customer-Related [b]	\$0					\$0					\$0				\$0	
Subtotals	\$184,114	\$0	\$0	\$0	\$0	\$184,114	\$9,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,030	
TOTAL OPERATIONS AND MAINTENANCE												\$110,854	\$0	\$0	\$0	\$110,854
DEBT SERVICE																
Existing Debt	\$0					\$0	\$2,215,522				\$2,215,522				\$2,215,522	
Deferred Debt	\$0					\$0	\$0				\$0				\$0	
Less Impact Fees	\$0					\$0	\$0				\$0				\$0	
TOTAL DEBT SERVICE												\$2,215,522	\$0	\$0	\$0	\$2,215,522
REVENUE REQUIREMENTS BEFORE RESERVE												\$2,318,532	\$0	\$0	\$0	\$2,318,532
OPERATIONS RESERVE												\$912				\$912
TIMES COVERAGE @1.25												\$553,881				\$553,881
COMMUNITY DEVELOPMENT												\$81,833				\$81,833
TOTAL REVENUE REQUIREMENTS												\$2,955,157	\$0	\$0	\$0	\$2,955,157

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

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER				
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON
BEGINNING FUND BALANCE		\$0				\$0
NON-RATE REVENUES						
Raw Water Effluent Revenues		\$168,080				\$168,080
Miscellaneous Revenues		\$88,232				\$88,232
TOTAL NON-RATE REVENUES		\$256,311	\$0	\$0	\$0	\$256,311

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

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER				
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON
OPERATIONS AND MAINTENANCE EXPENSES						
DIRECT O&M EXPENSES						
Salaries	610001	\$0				\$0
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
Chemicals	621004	\$0				\$0
Sodium Hypochlorite	621006	\$0				\$0
Chlorine	621007	\$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
Transportation	630001	\$406				\$406
Outside Services	640004	\$7,235				\$7,235
Contract Labor	640005	\$0				\$0
Sludge Disposal	640007	\$0				\$0
Waste Disposal Mgt/Serv	640013	\$0				\$0
Landscaping/Lawn Maint Ser	640016	\$0				\$0
Property Acquisition / Leases / Rentals	670001	\$0				\$0
Hardware Lease/Lic/Maint	680002	\$0				\$0
Employee Business Expenses	690002	\$0				\$0
Utilities	710001	\$0				\$0
Utilities: Electric Service	710002	\$0				\$0
Utilities: Telephone	710003	\$7,273				\$7,273
Cell Phone Usage	710006	\$0				\$0
Postage And Freight	730002	\$0				\$0
Environ Regulatory Fees	730003	\$529				\$529
Misc. Lease Related Pymts	730019	\$0				\$0
Copy Machine Expense	730022	\$0				\$0
Internal Service Charged	740001	\$8,195				\$8,195
Other Expenses		\$66				\$66
Subtotals		\$23,704	\$0	\$0	\$0	\$23,704
Subtotals Exclusive of Commodities, Sludge Removal & Outside Ser		\$16,469	\$0	\$0	\$0	\$16,469

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

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER			
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY COMMON
SHARED AND INDIRECT O&M EXPENSES	Operating Center Shared Costs	\$0			\$0
	Regional System Shared Costs	\$119,091			\$119,091
	Regional System Shared Costs - Customer-Related [a]	\$0			\$0
	Indirect Costs - General	\$175,951			\$175,951
	Indirect Costs - Customer-Related [b]	\$352,981			\$352,981
Subtotals		\$648,023	\$0	\$0	\$648,023
TOTAL OPERATIONS AND MAINTENANCE		\$671,727	\$0	\$0	\$671,727
DEBT SERVICE	Existing Debt	\$0			\$0
	Deferred Debt	\$0			\$0
	Less Impact Fees	\$0			\$0
TOTAL DEBT SERVICE		\$0	\$0	\$0	\$0
REVENUE REQUIREMENTS BEFORE RESERVE		\$415,415	\$0	\$0	\$415,415
OPERATIONS RESERVE		\$5,526			\$5,526
TIMES COVERAGE @1.25		\$0			\$0
COMMUNITY DEVELOPMENT		\$14,662			\$14,662
TOTAL REVENUE REQUIREMENTS		\$435,604	\$0	\$0	\$435,604

TABLE 88
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2006-06

EXPENDITURE COMPONENT	ACCOUNT	VOLUME				CAPACITY					
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON	TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON
BEGINNING FUND BALANCE		\$0					\$0				\$0
NON-RATE REVENUES											
Raw Water Effluent Revenues		\$97,150				\$97,150	\$5,196				\$5,196
Miscellaneous Revenues		\$40,259				\$40,259	\$2,153				\$2,153
TOTAL NON-RATE REVENUES		\$137,409	\$0	\$0	\$0	\$137,409	\$7,350	\$0	\$0	\$0	\$7,350

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

EXPENDITURE COMPONENT		ACCOUNT		VOLUME				CAPACITY					
				TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON	TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON
OPERATIONS AND MAINTENANCE EXPENSES													
DIRECT O&M EXPENSES													
Salaries	610001	\$121,953						\$121,953					\$0
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	\$0						\$0					\$0
Chemicals	621004	\$18,232						\$18,232					\$8,703
Sodium Hypochlorite	621006	\$0						\$0					\$0
Chlorine	621007	\$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
Transportation	630001	\$175						\$175					\$9
Outside Services	640004	\$3,094						\$3,094					\$168
Contract Labor	640005	\$0						\$0					\$0
Sludge Disposal	640007	\$156,314						\$156,314					\$0
Waste Disposal Mgt/Serv	640013	\$0						\$0					\$0
Landscaping/Lawn Maint Ser	640016	\$0						\$0					\$0
Property Acquisition / Leases / Rentals	670001	\$0						\$0					\$0
Hardware Lease/Lic/Maint	680002	\$0						\$0					\$90,296
Employee Business Expenses	690002	\$0						\$0					\$0
Utilities	710001	\$0						\$0					\$0
Utilities: Electric Service	710002	\$75,919						\$75,919					\$0
Utilities: Telephone	710003	\$2,988						\$2,988					\$160
Cell Phone Usage	710006	\$0						\$0					\$0
Postage And Freight	730002	\$0						\$0					\$0
Environ Regulatory Fees	730003	\$228						\$228					\$12
Misc. Lease Related Pyrnits	730019	\$0						\$0					\$0
Copy Machine Expense	730022	\$0						\$0					\$0
Internal Service Charged	740001	\$3,395						\$3,395					\$182
Other Expenses		\$28						\$28					\$2
Subtotals		\$382,326	\$0	\$0	\$0	\$0	\$0	\$382,326	\$99,529	\$0	\$0	\$0	\$99,529
Subtotals Exclusive of Commodities, Sludge Removal & Outside Ser		\$128,767	\$0	\$0	\$0	\$0	\$0	\$128,767	\$99,363	\$0	\$0	\$0	\$99,363

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

EXPENDITURE COMPONENT	ACCOUNT	VOLUME				CAPACITY					
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON	TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON
SHARED AND INDIRECT O&M EXPENSES	Operating Center Shared Costs	\$40,759				\$40,759	\$0				\$0
	Regional System Shared Costs	\$46,204				\$46,204	\$2,471				\$2,471
	Regional System Shared Costs - Customer-Related [a]	\$0				\$0	\$0				\$0
	Indirect Costs - General	\$23,154				\$23,154	\$1,238				\$1,238
	Indirect Costs - Customer-Related [b]	\$0				\$0	\$0				\$0
Subtotals		\$110,117	\$0	\$0	\$0	\$110,117	\$3,710	\$0	\$0	\$0	\$3,710
TOTAL OPERATIONS AND MAINTENANCE		\$492,443	\$0	\$0	\$0	\$492,443	\$103,239	\$0	\$0	\$0	\$103,239
DEBT SERVICE											
Existing Debt	\$0					\$0	\$1,799,855				\$1,799,855
Deferred Debt	\$0					\$0	\$0				\$0
Less Impact Fees	\$0					\$0	\$0				\$0
TOTAL DEBT SERVICE		\$0	\$0	\$0	\$0	\$0	\$1,799,855	\$0	\$0	\$0	\$1,799,855
REVENUE REQUIREMENTS BEFORE RESERVE		\$355,034	\$0	\$0	\$0	\$355,034	\$1,895,744	\$0	\$0	\$0	\$1,895,744
OPERATIONS RESERVE		\$0				\$0	\$0				\$0
TIMES COVERAGE @1.25		\$0				\$0	\$449,964				\$449,964
COMMUNITY DEVELOPMENT		\$12,562				\$12,562	\$67,075				\$67,075
TOTAL REVENUE REQUIREMENTS		\$367,596	\$0	\$0	\$0	\$367,596	\$2,412,783	\$0	\$0	\$0	\$2,412,783

TABLE 88
 ALLOCATION OF JOINT AND SPECIFIC COSTS
 LOWER COLORADO RIVER AUTHORITY
 West Travis County System
 FY2005-06

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER			
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY COMMON
BEGINNING FUND BALANCE		\$0			\$0
NON-RATE REVENUES					
Raw Water Effluent Revenues		\$239,163			\$239,163
Miscellaneous Revenues		\$95,109			\$95,109
TOTAL NON-RATE REVENUES		\$338,272	\$0	\$0	\$0 \$338,272

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

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER				
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON
OPERATIONS AND MAINTENANCE EXPENSES						
DIRECT O&M EXPENSES						
Salaries	610001	\$0				\$0
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
Chemicals	621004	\$0				\$0
Sodium Hypochlorite	621006	\$0				\$0
Chlorine	621007	\$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
Transportation	630001	\$430				\$430
Outside Services	640004	\$7,617				\$7,617
Contract Labor	640005	\$0				\$0
Sludge Disposal	640007	\$0				\$0
Waste Disposal Mgt/Serv	640013	\$0				\$0
Landscaping/Lawn Maint Ser	640016	\$0				\$0
Property Acquisition / Leases / Rentals	670001	\$0				\$0
Hardware Lease/Lic/Maint	680002	\$0				\$0
Employee Business Expenses	690002	\$0				\$0
Utilities	710001	\$0				\$0
Utilities: Electric Service	710002	\$0				\$0
Utilities: Telephone	710003	\$7,356				\$7,356
Cell Phone Usage	710006	\$0				\$0
Postage And Freight	730002	\$0				\$0
Environ Regulatory Fees	730003	\$560				\$560
Misc. Lease Related Pymts	730019	\$0				\$0
Copy Machine Expense	730022	\$0				\$0
Internal Service Charged	740001	\$8,358				\$8,358
Other Expenses		\$70				\$70
Subtotals		\$24,391	\$0	\$0	\$0	\$24,391
Subtotals Exclusive of Commodities, Sludge Removal & Outside Ser		\$16,774	\$0	\$0	\$0	\$16,774

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

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER			
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY COMMON
SHARED AND INDIRECT O&M EXPENSES	Operating Center Shared Costs	\$0			\$0
	Regional System Shared Costs	\$113,745			\$113,745
	Regional System Shared Costs - Customer-Related [a]	\$0			\$0
	Indirect Costs - General	\$57,001			\$57,001
	Indirect Costs - Customer-Related [b]	\$400,562			\$400,562
Subtotals		\$571,307	\$0	\$0	\$571,307
TOTAL OPERATIONS AND MAINTENANCE		\$595,698	\$0	\$0	\$595,698
DEBT SERVICE	Existing Debt	\$0			\$0
	Deferred Debt	\$0			\$0
	Less Impact Fees	\$0			\$0
TOTAL DEBT SERVICE		\$0	\$0	\$0	\$0
REVENUE REQUIREMENTS BEFORE RESERVE		\$257,426	\$0	\$0	\$257,426
OPERATIONS RESERVE		\$0			\$0
TIMES COVERAGE @1.25		\$0			\$0
COMMUNITY DEVELOPMENT		\$9,108			\$9,108
TOTAL REVENUE REQUIREMENTS		\$266,534	\$0	\$0	\$266,534

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

EXPENDITURE COMPONENT	ACCOUNT	VOLUME				CAPACITY					
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON	TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON
BEGINNING FUND BALANCE		\$0					\$0				\$0
NON-RATE REVENUES											
Raw Water Effluent Revenues		\$171,145				\$171,145	\$8,807				\$8,807
Miscellaneous Revenues		\$13,709				\$13,709	\$705				\$705
TOTAL NON-RATE REVENUES		\$184,854	\$0	\$0	\$0	\$184,854	\$9,512	\$0	\$0	\$0	\$9,512

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

EXPENDITURE COMPONENT	ACCOUNT	VOLUME				CAPACITY					
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON	TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON
OPERATIONS AND MAINTENANCE EXPENSES											
DIRECT O&M EXPENSES											
Salaries	610001	\$160,178				\$160,178					\$0
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 Alloca	610104	\$0				\$0					\$0
Stores Materials	620001	\$0				\$0					\$0
Materials And Supplies	621001	\$0				\$0					\$0
Chemicals	621004	\$19,700				\$19,700					\$11,200
Sodium Hypochlorite	621006	\$0				\$0					\$0
Chlorine	621007	\$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
Transportation	630001	\$0				\$0					\$0
Outside Services	640004	\$6,224				\$6,224					\$320
Contract Labor	640005	\$0				\$0					\$0
Sludge Disposal	640007	\$95,500				\$95,500					\$0
Waste Disposal Mgt/Serv	640013	\$0				\$0					\$0
Landscaping/Lawn Maint Ser	640016	\$0				\$0					\$0
Property Acquisition / Leases / Rentals	670001	\$0				\$0					\$0
Hardware Lease/Lic/Maint	680002	\$0				\$0					\$0
Employee Business Expenses	690002	\$0				\$0					\$0
Utilities	710001	\$0				\$0					\$0
Utilities: Electric Service	710002	\$100,000				\$100,000					\$90,000
Utilities: Telephone	710003	\$2,432				\$2,432					\$125
Cell Phone Usage	710006	\$0				\$0					\$0
Postage And Freight	730002	\$0				\$0					\$0
Environ Regulatory Fees	730003	\$354				\$354					\$18
Misc. Lease Related Pymts	730019	\$0				\$0					\$0
Copy Machine Expense	730022	\$0				\$0					\$0
Internal Service Charged	740001	\$4,261				\$4,261					\$219
Other Expenses		\$0				\$0					\$0
Subtotals		\$388,650	\$0	\$0	\$0	\$388,650	\$101,883	\$0	\$0	\$0	\$101,883
Subtotals Exclusive of Commodities, Sludge Removal & Outside Ser		\$167,225	\$0	\$0	\$0	\$167,225	\$101,563	\$0	\$0	\$0	\$101,563

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

EXPENDITURE COMPONENT	ACCOUNT	VOLUME				CAPACITY					
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON	TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON
SHARED AND INDIRECT O&M EXPENSES											
	Operating Center Shared Costs	\$57,477				\$57,477	\$0				\$0
	Regional System Shared Costs	\$16,725				\$16,725	\$861				\$861
	Regional System Shared Costs - Customer-Related [a]	\$0				\$0	\$0				\$0
	Indirect Costs - General	\$34,385				\$34,385	\$1,769				\$1,769
	Indirect Costs - Customer-Related [b]	\$0				\$0	\$0				\$0
	Subtotals	\$108,587	\$0	\$0	\$0	\$108,587	\$2,630	\$0	\$0	\$0	\$2,630
TOTAL OPERATIONS AND MAINTENANCE											
		\$497,237	\$0	\$0	\$0	\$497,237	\$104,513	\$0	\$0	\$0	\$104,513
DEBT SERVICE											
	Existing Debt	\$0				\$0	\$1,844,074				\$1,844,074
	Deferred Debt	\$0				\$0	\$0				\$0
	Less Impact Fees	\$0				\$0	\$0				\$0
	TOTAL DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$1,844,074	\$0	\$0	\$0	\$1,844,074
REVENUE REQUIREMENTS BEFORE RESERVE											
		\$312,383	\$0	\$0	\$0	\$312,383	\$1,939,075	\$0	\$0	\$0	\$1,939,075
OPERATIONS RESERVE											
		\$0				\$0	\$0				\$0
TIMES COVERAGE @1.25											
		\$0				\$0	\$461,019				\$461,019
COMMUNITY DEVELOPMENT											
		\$11,195				\$11,195	\$69,493				\$69,493
TOTAL REVENUE REQUIREMENTS											
		\$323,578	\$0	\$0	\$0	\$323,578	\$2,469,586	\$0	\$0	\$0	\$2,469,586

TABLE 98
 ALLOCATION OF JOINT AND SPECIFIC COSTS
 LOWER COLORADO RIVER AUTHORITY
 West Travis County System
 FY2006-07

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER			
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY COMMON
BEGINNING FUND BALANCE		\$0			\$0
NON-RATE REVENUES					
Raw Water Effluent Revenues		\$207,048			\$207,048
Miscellaneous Revenues		\$16,585			\$16,585
TOTAL NON-RATE REVENUES		\$223,634	\$0	\$0	\$0 \$223,634

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

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER			
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY COMMON
OPERATIONS AND MAINTENANCE EXPENSES					
DIRECT O&M EXPENSES					
Salaries	610001	\$0			\$0
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
Chemicals	621004	\$0			\$0
Sodium Hypochlorite	621006	\$0			\$0
Chlorine	621007	\$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
Transportation	630001	\$0			\$0
Outside Services	640004	\$7,530			\$7,530
Contract Labor	640005	\$0			\$0
Sludge Disposal	640007	\$0			\$0
Waste Disposal Mgt/Serv	640013	\$0			\$0
Landscaping/Lawn Maint Ser	640016	\$0			\$0
Property Acquisition / Leases / Rentals	670001	\$0			\$0
Hardware Lease/Lic/Maint	680002	\$0			\$0
Employee Business Expenses	690002	\$0			\$0
Utilities	710001	\$0			\$0
Utilities: Electric Service	710002	\$0			\$0
Utilities: Telephone	710003	\$2,943			\$2,943
Cell Phone Usage	710006	\$0			\$0
Postage And Freight	730002	\$0			\$0
Environ Regulatory Fees	730003	\$428			\$428
Misc. Lease Related Pymts	730019	\$0			\$0
Copy Machine Expense	730022	\$0			\$0
Internal Service Charged	740001	\$5,155			\$5,155
Other Expenses		\$0			\$0
Subtotals		\$16,056	\$0	\$0	\$16,056
Subtotals Exclusive of Commodities, Sludge Removal & Outside Ser		\$8,526	\$0	\$0	\$8,526

TABLE 98
ALLOCATION OF JOINT AND SPECIFIC COSTS
LOWER COLORADO RIVER AUTHORITY
West Travis County System
FY2006-07

EXPENDITURE COMPONENT	ACCOUNT	CUSTOMER			
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY COMMON
SHARED AND INDIRECT O&M EXPENSES					
Operating Center Shared Costs		\$0			\$0
Regional System Shared Costs		\$20,234			\$20,234
Regional System Shared Costs - Customer-Related [a]		\$149,117			\$149,117
Indirect Costs - General		\$41,598			\$41,598
Indirect Costs - Customer-Related [b]		\$114,198			\$114,198
Subtotals		\$325,148	\$0	\$0	\$325,148
TOTAL OPERATIONS AND MAINTENANCE		\$341,204	\$0	\$0	\$341,204
DEBT SERVICE					
Existing Debt		\$0			\$0
Deferred Debt		\$0			\$0
Less Impact Fees		\$0			\$0
TOTAL DEBT SERVICE		\$0	\$0	\$0	\$0
REVENUE REQUIREMENTS BEFORE RESERVE		\$117,570	\$0	\$0	\$117,570
OPERATIONS RESERVE		\$0			\$0
TIMES COVERAGE @1.25		\$0			\$0
COMMUNITY DEVELOPMENT		\$4,213			\$4,213
TOTAL REVENUE REQUIREMENTS		\$121,784	\$0	\$0	\$121,784

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

EXPENDITURE COMPONENT	ACCOUNT	VOLUME				CAPACITY						
		TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON	TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON	
BEGINNING FUND BALANCE		\$207,088				\$207,088					\$10,360	\$10,360
NON-RATE REVENUES												
Raw Water Effluent Revenues		\$209,775				\$209,775					\$10,495	\$10,495
Miscellaneous Revenues		\$17,968				\$17,968					\$899	\$899
TOTAL NON-RATE REVENUES		\$227,743	\$0	\$0	\$0	\$227,743	\$0	\$0	\$0	\$0	\$11,393	\$11,393

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

EXPENDITURE COMPONENT		ACCOUNT		VOLUME				CAPACITY					
				TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON	TOTAL	RESIDENTIAL ONLY	COMMERCIAL ONLY	MULTIFAMILY ONLY	COMMON
OPERATIONS AND MAINTENANCE EXPENSES													
DIRECT O&M EXPENSES													
Salaries	610001	\$171,391					\$171,391						
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 Alloca	610104	\$0					\$0						\$0
Stores Materials	620001	\$0					\$0						\$0
Materials And Supplies	621001	\$0					\$0						\$0
Chemicals	621004	\$20,291					\$20,291						\$11,536
Sodium Hypochlorite	621006	\$0					\$0						\$0
Chlorine	621007	\$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
Transportation	630001	\$0					\$0						\$0
Outside Services	640004	\$6,512					\$6,512						\$326
Contract Labor	640005	\$0					\$0						\$0
Sludge Disposal	640007	\$98,365					\$98,365						\$0
Waste Disposal Mgt/Serv	640013	\$0					\$0						\$0
Landscaping/Lawn Maint Ser	640016	\$0					\$0						\$0
Property Acquisition / Leases / Rentals	670001	\$0					\$0						\$0
Hardware Lease/Lic/Maint	680002	\$0					\$0						\$92,700
Employee Business Expenses	690002	\$0					\$0						\$0
Utilities	710001	\$0					\$0						\$0
Utilities: Electric Service	710002	\$99,414					\$99,414						\$0
Utilities: Telephone	710003	\$2,545					\$2,545						\$127
Cell Phone Usage	710006	\$0					\$0						\$0
Postage And Freight	730002	\$0					\$0						\$0
Environ Regulatory Fees	730003	\$370					\$370						\$19
Misc. Lease Related Pymts	730019	\$0					\$0						\$0
Copy Machine Expense	730022	\$0					\$0						\$0
Internal Service Charged	740001	\$4,458					\$4,458						\$223
Other Expenses		\$0					\$0						\$0
Subtotals		\$403,346	\$0	\$0	\$0	\$0	\$403,346	\$0	\$0	\$0	\$0	\$0	\$104,931
Subtotals Exclusive of Commodities, Sludge Removal & Outside Ser		\$178,764	\$0	\$0	\$0	\$0	\$178,764	\$0	\$0	\$0	\$0	\$0	\$104,605