

La Porte Independent School District

1002 San Jacinto St.
La Porte, Texas 77571

2008-09 Adopted BUDGET



Every Student's Success is our # 1 Priority



La Porte Independent School District
La Porte, Texas

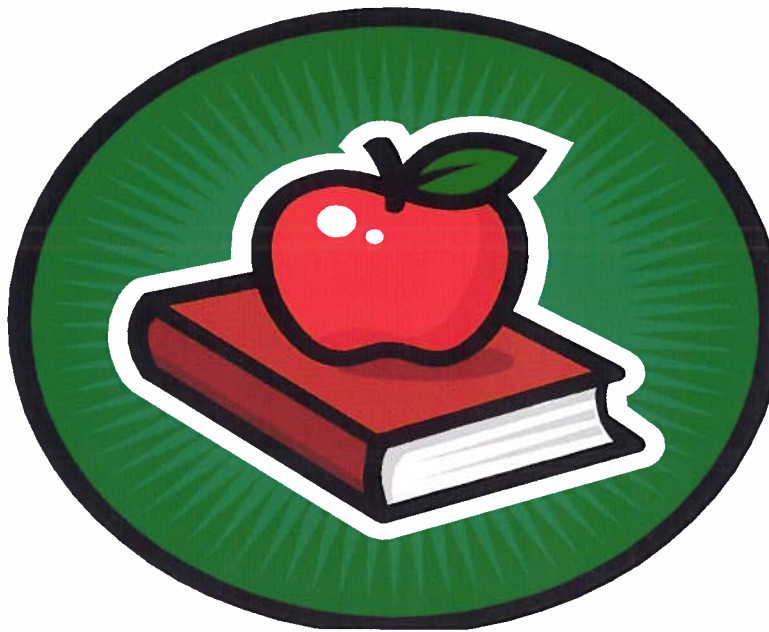
Adopted Budget
2008-2009
(July 1, 2008 to June 30, 2009)

Board of Trustees

Kathy Green, President
Jim Schul, Vice President
Bill Snead, Secretary
Larry Cox, Trustee
Craig Hulcy, Trustee
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Charlcya Wheeler, Trustee

Lloyd W. Graham, Superintendent of Schools
Rhonda Cumbie, Chief Financial Officer

Introductory Section



La Porte Independent School District
Executive Summary
2008-2009

The adopted budget includes the following assumptions:

Adoption of tax rate as recommended	Maintenance & Operations	\$	1.040
	Debt Service	\$	0.285
	Total Rate	\$	1.325
	Rate Increase	\$	0.020

HCAD's Estimated Taxable Value for 2008: based on estimated growth of 2.76%	\$ 5,683,808,075
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Initial Planning Estimate of Taxable Value based on estimated growth of 3%	\$ 5,603,757,505
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Projected enrollment	8,000
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Personnel / Payroll	General Pay Increase	Increase pay by 4% of the mid-point of salary schedule
	Teacher's Pay Increase	\$2,200 annually
	Teacher's Stipend	\$3,000 annually for math and science teachers
	Teacher's Salary Schedule	Increase Salary Schedule by \$1,700
	Health Insurance Plan	No change in carrier or employee contribution

Utilities	Projected cost of rate increase \$300,000
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Fuels	Estimated increase of \$281,000 due to prevailing market
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Recapture cost	Local Revenue is reflected net of \$20,914,998 for estimated recapture costs (Option 3) for the 2008-09 school year.
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Financial Information

Information regarding the District's financial activities may be obtained from the La Porte ISD Business Office or by contacting the Chief Financial Officer at cumbier@lpsd.org

**La Porte Independent School District
Budget and Tax Rate Adoption Calendar
Fiscal Year 2008-09**

January 2008						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

February 2008						
S	M	T	W	Th	F	S
					1	2
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10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	

March 2008						
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9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Date	Time	Activities
2/13/08	1:30pm	Superintendent's Cabinet Meeting and
2/14/08	8:30am	Superintendent's Staff Meeting
		Development of Planning Assumptions: √ Budget Process & Guidelines √ Student Enrollment Projections √ Staffing/Positions Guidelines
2/26/08	6:00pm	Board Workshop - Review/Discuss proposed budget calendar and process for 2008-09
2/28/08	5:00pm	Distribute Budget Planning Packages to Budget Mgrs
3/6/08	5:00pm	Campus/Departmental Continuation Budgets due to Business Office
3/11/08	6:00pm	Board Workshop - Campus/Dept Continuation Budgets
3/25/08	6:00pm	Board Workshop - Enrollment Trends and Historical Financial Data
4/8/08	6:00pm	Board Workshop - Revenue Projections
4/22/08	6:00pm	Board Workshop - Expenditure & Fund Balance Projections and Increase/Decrease Proposals
5/13/08	6:00pm	Board Workshop - Discussion and Review of Overall Proposed Budget
5/27/08	6:00pm	Board Workshop - Discussion and Review of Overall Proposed Budget
6/5/08	10:00am	Chief appraiser certifies estimate of taxable values
6/10/08	6:00pm	Board Workshop - Consolidated Budget Review
6/11/08	6:00pm	Notice of Public Meeting to Discuss Budget and Proposed Tax Rate published in Bayshore Sun
6/24/08	6:00pm	Board Workshop - Public Hearing on Proposed Budget and Adopt Budget (Note: Tax Rate adoption Sept 2008)

April 2008						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May 2008						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June 2008						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

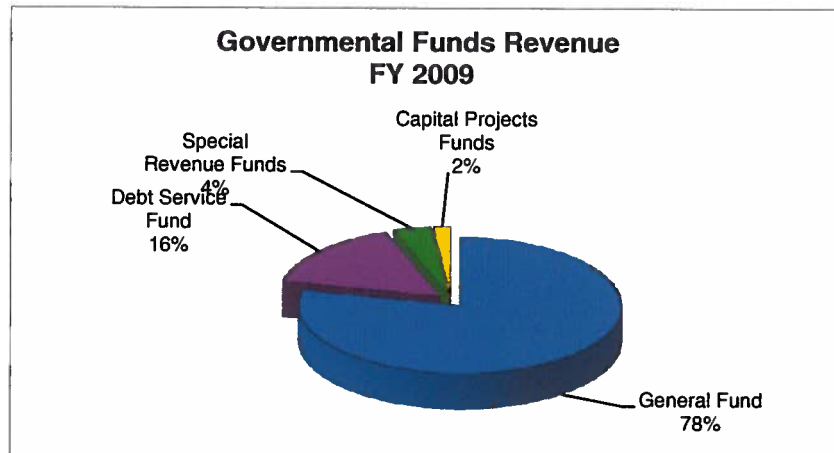
Note: Calendars are Highlighted for Budget Workshop Dates

**La Porte Independent School District
Checklist of Budgeting Activities
Fiscal Year 2008-2009**

<u>Deadline</u>	<u>Description of Budget Activity</u>
✓ February 13, 2008	Review the District Plan & Goals; Develop Staffing Guidelines
✓ February 14, 2008	Review the District Plan & Goals; Develop Student Enrollment Projections
✓ February 22, 2008	Projected enrollment developed
✓ February 26, 2008	Budget Workshop: Board review of proposed budget calendar and process
✓ February 28, 2008	Distribute budget planning package/worksheets along w/ allocations to budget managers
✓ March 6, 2008	Campus/Departmental Continuation Budgets due to Business Office
✓ March 11, 2008	Budget Workshop: Review and Discuss Campus/Departmental Continuation Budgets
✓ March 25, 2008	Budget Workshop: Enrollment Trends and Historical Financial Data
✓ April 1, 2008	Determine the staffing needs for upcoming school year Prepare and submit a Staff FTE report to the Superintendent or designee
✓ April 8, 2008	Board Workshop - Revenue Projections
✓ April 9, 2008	Deadline for Budget Manager's submission of prioritized list of Increase/Decrease Proposals to the Campus Principal or Departmental Director
✓ April 16, 2008	Deadline (12:00 - Noon) for Campus Principal or Departmental Director's submission of Increase/Decrease Proposals (Prioritized) to the Division Assistant Superintendent
✓ April 17, 2008	Superintendent (designee, Finance Director) begins to compile summary of Proposed Increases/Decreases for programs/projects
✓ April 22, 2008	Board Workshop - Expenditure & Fund Bal Projections & Increase/Decrease Proposals
✓ May 13, 2008	Board Workshop - Discussion and Review of Overall Proposed Budget
✓ May 27, 2008	Board Workshop - Discussion and Review of Proposed Budget
✓ June 5, 2008	Chief appraiser certifies estimate of taxable values
✓ June 10, 2008	Board Workshop - Consolidated Budget Review and Discussion
✓ June 11, 2008	Publish Notice of Public Meeting to Discuss Budget and Proposed Tax Rate
✓ June 19, 2008	District budget must be prepared for Public Inspection
June 24, 2008	Board Workshop - Public Hearing on Proposed Budget and Adopt Budget (Note: Tax Rate adoption Sept 2008)
September 23, 2008	Board Meeting - Adopt Tax Rate by October 1st or 60 days after receiving certified appraisal roll, whichever date is later

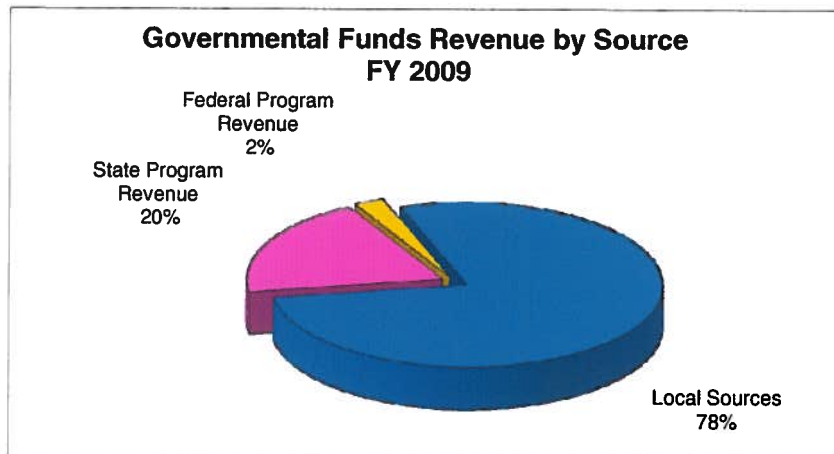
La Porte Independent School District
Governmental Funds Revenue
2008-2009

The following presents a comparison of revenue for all Governmental Funds. Governmental Funds include the General, Special Revenue, Debt Service, and Capital Projects Funds. Most of the District's basic services are included in Governmental Funds.



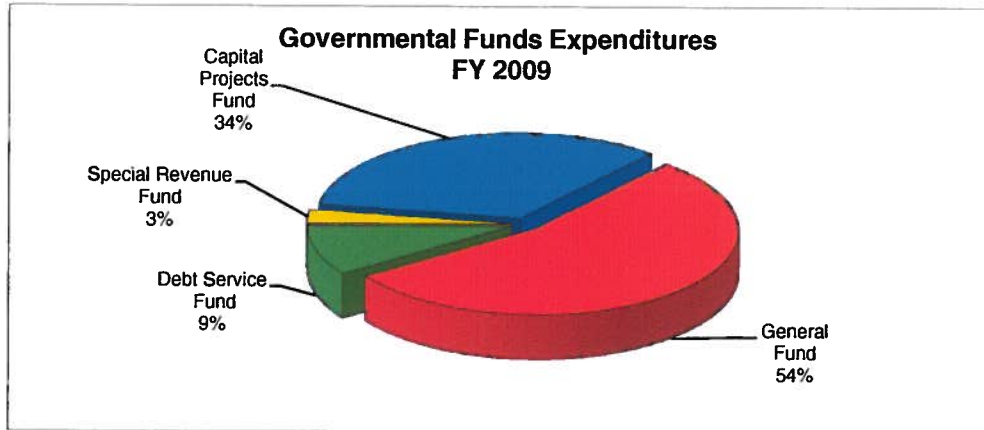
Total Governmental Funds Revenue - Budget FY 2009

Description	Total Revenue	Local Sources	State Program Revenue	Federal Program Revenue
General Fund	\$ 79,584,206	\$ 61,056,872	\$ 18,307,334	\$ 220,000
Debt Service Fund	16,269,876	16,269,876	-	-
Special Revenue Funds	3,853,579	-	1,551,274	2,302,305
Capital Projects Funds	1,682,634	1,682,634	-	-
Total Revenue	\$ 101,390,295	\$ 79,009,382	\$ 19,858,608	\$ 2,522,305



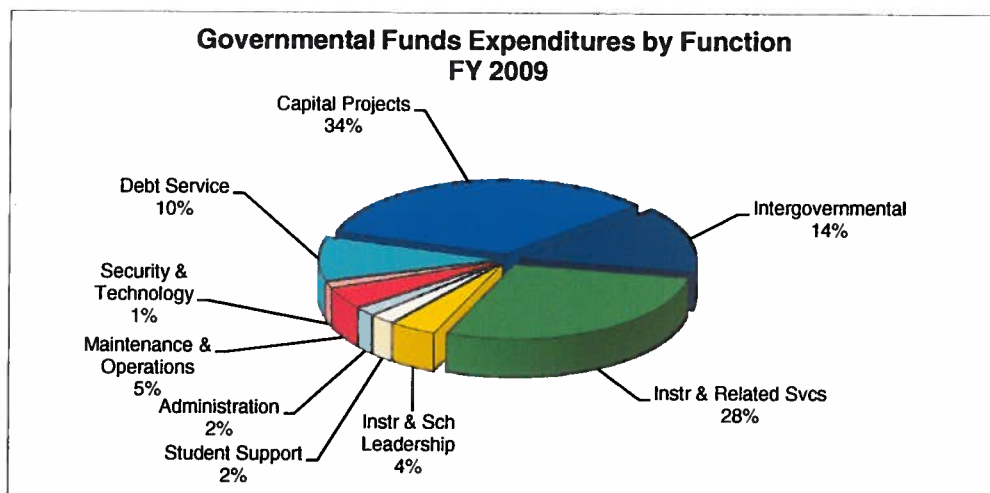
La Porte Independent School District
Governmental Funds Expenditures
2008-2009

General Fund expenditures dominate Governmental Fund activities. However, since the district has a continuing need to fund capital projects and/or capital replacements, the Capital Projects Fund has a major impact on expenditures. New facilities and renovations are funded through taxpayer authorized bond issues that are managed through the Capital Project Funds.



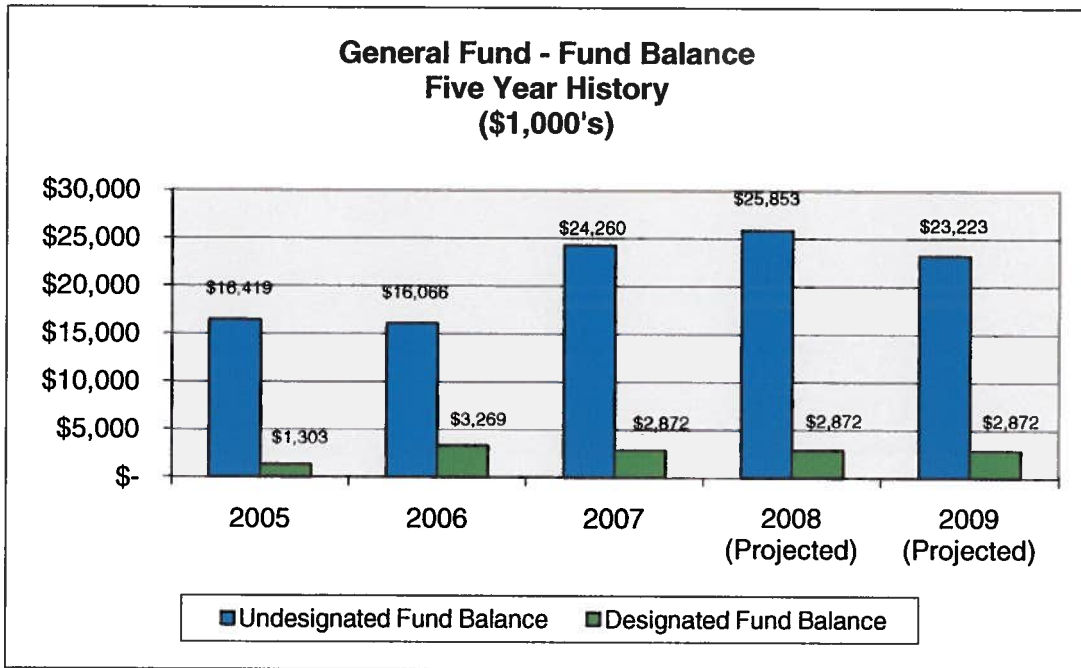
Total Governmental Funds Expenditures - Budget FY 2009

Description	Total Expenditures	General Fund	Debt Service Fund	Special Revenue Funds	Capital Projects Funds
Instr & Related Svcs	\$ 42,986,946	\$ 39,253,647	\$ -	\$ 3,733,299	
Instr & Sch Leadership	6,323,004	6,205,404	-	117,600	
Student Support	3,349,250	3,346,570	-	2,680	
Administration	2,773,023	2,773,023	-	-	
Maintenance & Oper	6,926,045	6,926,045	-	-	
Security & Technology	1,965,272	1,965,272	-	-	
Debt Service	14,308,024	-	14,308,024	-	
Capital Projects	50,839,092	-	-	-	\$ 50,839,092
Intergovernmental	21,744,998	21,744,998	-	-	
	\$ 151,215,654	\$ 82,214,959	\$ 14,308,024	\$ 3,853,579	\$ 50,839,092



La Porte Independent School District
General Fund - Projected Fund Balance
2008-2009

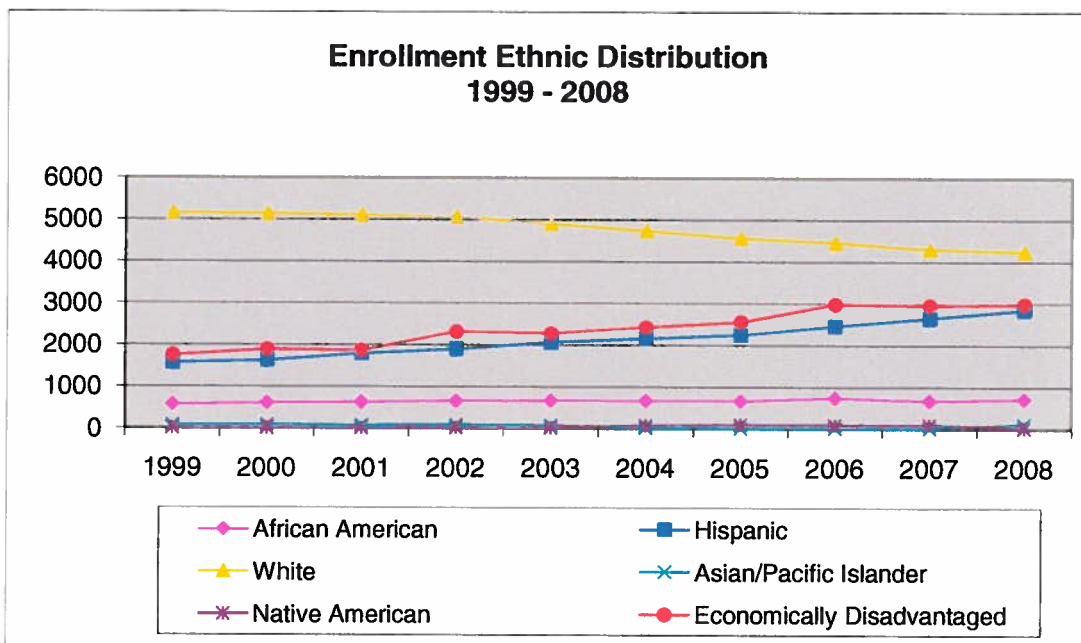
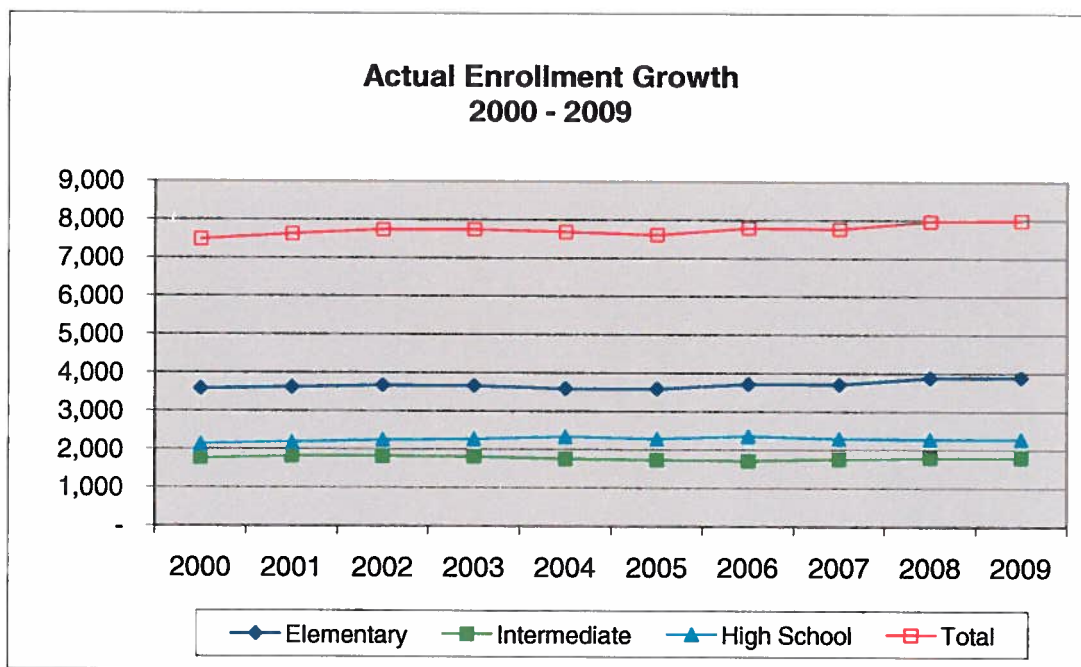
Over the last four years the Board of Trustees has placed a high priority on building the District's fund balance to an acceptable level. Given the high concentration of industrial property within the district's boundaries along with being located on the Texas Gulf Coast it is imperative that the District maintain a healthy fund balance. The District has an undesignated fund balance projection of \$23.3 million. This is equal to approximately 4 ½ months operating expenditures and represents adequate undesignated reserves to meet the challenges it could face given unfavorable market conditions or during an active hurricane season.



La Porte Independent School District

Student Enrollment Growth 2008-2009

The La Porte Independent School District has experienced a modest 6.8% total enrollment growth over the past ten years. This is equivalent to less than 1% average growth per year. Although the District has experienced very little growth in total enrollment the ethnic distribution of the student population has changed significantly as reflected in the graphs below.



La Porte Independent School District
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Summary of 2008-09 Adopted Budget

	2007-08	General Fund	Debt Service Fund	Food Service Fund	2008-09	2007-08	2008-09
	Total for Major Fund Groups				Total for Major Fund Groups	Projection Per Student	Projection Per Student
Local Revenue	\$ 73,489,085	\$ 61,056,872	\$ 16,269,876	\$ 2,023,000	\$ 79,349,748	\$ 9,256	\$ 9,919
State Revenue	16,607,285	18,307,334	-	20,000	18,327,334	2,092	2,291
Federal Revenue	1,571,772	220,000	-	1,454,000	1,674,000	198	209
TOTAL REVENUES	91,668,142	79,584,206	16,269,876	3,497,000	99,351,082	11,545	12,419
Instruction:							
Instruction	34,432,741	35,341,584	-	-	35,341,584	4,337	4,418
Instrctn'l Resources & Media	852,979	855,541	-	-	855,541	107	107
Staff Development	447,421	412,479	-	-	412,479	56	52
Total - Instructional Expenditures	35,733,141	36,609,604	-	-	36,609,604	4,500	4,576
Instructional Support:							
Instructional Administration	950,154	1,105,057	-	-	1,105,057	120	138
Campus Administration	3,584,448	3,661,816	-	-	3,661,816	451	458
Guidance & Counseling	1,899,826	1,928,130	-	-	1,928,130	239	241
Social Work Services	154,263	168,197	-	-	168,197	19	21
Health Services	695,272	715,913	-	-	715,913	88	89
Cocurricular Activities	1,374,732	1,438,531	-	-	1,438,531	173	180
Community Services	92,725	92,159	-	-	92,159	12	12
Total - Instructional Support	8,751,420	9,109,803	-	-	9,109,803	1,102	1,139
Administrative:							
General Administration	3,056,721	2,773,023	-	-	2,773,023	385	347
Total - Administration	3,056,721	2,773,023	-	-	2,773,023	385	347
Operations:							
Student Transportation	2,754,664	3,086,214	-	-	3,086,214	347	386
Food Service	3,522,315	-	-	3,588,547	3,588,547	444	449
Plant Maintenance & Operations	6,637,871	6,926,045	-	-	6,926,045	836	866
Security Services	521,773	552,082	-	-	552,082	66	69
Data Processing	1,400,608	1,413,190	-	-	1,413,190	176	177
Total - Operational Expenditures	14,837,231	11,977,531	-	3,588,547	15,566,078	1,869	1,946
Other Resources & Uses of Funds							
Debt Services	12,028,579	-	14,308,024	-	14,308,024	1,515	1,789
Contracted Instructional Services	17,384,480	20,914,998	-	-	-	-	-
Incremental Costs - Chapter 41	291,000	250,000	-	-	-	-	-
Payments to Tax Increment Fund	55,000	55,000	-	-	-	-	-
Tax Appraisal & Collection	-	525,000	-	-	-	-	-
Total - Other Resources & Uses of Funds	29,759,059	21,744,998	14,308,024	-	36,053,022	3,748	4,507
TOTAL EXPENDITURES	92,137,572	82,214,959	14,308,024	3,588,547	100,111,530	11,604	12,514
Impact on Fund Balance	(469,430)	(2,630,753)	1,961,852	(91,547)	(760,448)		
Fund Balance - Beginning	33,190,398	28,725,258	7,279,872	662,627	36,667,757		
Fund Balance - Ending	32,720,968	26,094,505	9,241,724	571,080	35,907,308		
Estimated Students in Enrollment						7,940	8,000

Section I - General Fund



GENERAL FUND

The General Fund is a governmental fund with budgetary control which is used to show transactions resulting from operations of on-going organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use of the local education agency. The General Fund utilizes the modified accrual basis of accounting. The local governing body has wide discretion in the use of funds as provided by law. This fund usually includes transactions as a result of revenues from local maintenance taxes, payments in lieu of taxes, foundation entitlements, State and County available and other Foundation School Program sources.

La Porte ISD
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
2008-09 Adopted Budget

GENERAL FUND - SUMMARY

		2006-07 Actual (10 Months)	2007-08 Amended Budget	2007-08 Estimated Actual	2008-09 Adopted Budget	Delta to 2007-08 Est Actual
Codes Revenues:						
5700	Local Revenue	\$ 69,281,016	\$ 59,537,769	\$ 59,537,769	\$ 61,056,872	\$ 1,519,103
5800	State Revenue	10,592,737	16,587,285	16,587,285	18,307,334	1,720,049
5900	Federal Revenue	252,698	231,772	231,772	220,000	(11,772)
	Total Revenues	80,126,451	76,356,826	76,356,826	79,584,206	3,227,380
Expenditures:						
	Operating					
11	Instruction	28,379,765	34,432,741	34,305,645	35,341,584	1,035,939
12	Instrctn'l Resources & Media	691,553	852,979	841,650	855,541	13,891
13	Staff Development	341,154	447,421	438,172	412,479	(25,693)
21	Instructional Administration	606,106	950,154	936,738	1,105,057	168,319
23	Campus Administration	2,763,408	3,584,448	3,569,673	3,661,816	92,143
31	Guidance & Counseling	1,323,355	1,899,826	1,880,193	1,928,130	47,937
32	Social Work Services	68,982	154,263	151,852	168,197	16,345
33	Health Services	516,020	695,272	691,770	715,913	24,143
34	Student Transportation	2,224,827	2,754,664	2,725,628	3,086,214	360,586
36	Cocurricular Activities	1,163,731	1,374,732	1,362,134	1,438,531	76,397
41	General Administration	2,488,634	3,056,721	3,038,579	2,773,023	(265,556)
51	Plant Maint & Operations	5,977,715	6,637,871	6,593,902	6,926,045	332,143
52	Security Services	455,692	521,773	509,495	552,082	42,587
53	Data Processing	961,633	1,400,608	1,354,428	1,413,190	58,762
61	Community Services	53,409	92,725	91,650	92,159	509
	Intergovernmental					
91	Contracted Instructional Services					
	Between Public Schools	23,744,596	17,384,480	17,384,480	20,914,998	3,530,518
92	Incremental Costs - Chapter 41	164,364	212,911	206,971	250,000	43,029
95	Juvenile Justice Alt Ed	1,800	-	-	-	-
97	Payments to Tax Increment Fund	-	55,000	55,000	55,000	-
99	Tax Appraisal & Collection	-	512,602	512,602	525,000	(7,602)
	Total Expenditures	71,926,744	77,021,191	76,650,562	82,214,959	5,544,397
	Other Financing Sources (Uses)					
7915	Transfers in	-	-	-	-	-
8911	Transfers out	(355,000)	-	-	-	-
7080	Total Other Financing Sources (Uses)	(355,000)	-	-	-	-
1200	Impact on Fund Balance	7,844,707	(664,365)	(293,736)	(2,630,753)	(2,337,017)
0100	Fund Balance - Beginning 7/1/07	19,768,174	27,612,881	27,612,881	28,725,258	1,112,377
	Anticipated Prior Period Adjustments	-	-	1,406,113	-	(1,406,113)
3000	Fund Balance - Ending 6/30/08	\$ 27,612,881	\$ 26,948,516	\$ 28,725,258	\$ 26,094,505	\$ (2,630,753)

**La Porte Independent School District
General Fund Tax Rate and Revenue Summary
Net of Recapture Costs**

	2006-07 Actual (10 Months)	2007-08 Amended Budget	2007-08 Estimated Actual	2008-09 Adopted Budget	Delta to 07/08 Est Act
Projected Tax Rate	\$1.37	\$1.04		\$1.04	\$0.00
Projected Taxable Values	\$4,953,219,705	\$5,531,309,333		\$5,683,808,075	\$152,498,742
LOCAL REVENUES:					
Property Taxes, Current Year	\$ 66,139,628	\$ 56,000,490	\$ 56,000,490	\$ 57,929,372	\$ 1,928,882
Property Taxes, Previous Years	681,915	1,266,664	1,266,664	1,200,000	(66,664)
Less: Recapture Costs	(23,744,596)	(17,384,480)	(17,384,480)	(20,914,998)	(3,530,518)
Net Local M&O Revenue	43,076,947	39,882,674	39,882,674	38,214,374	(1,668,300)
Penalties, Interest & Other Taxes	430,140	300,000	300,000	300,000	-
Tuition & Fees	78,976	94,934	94,934	64,000	(30,934)
Investment Earnings	1,516,862	1,500,000	1,500,000	1,200,000	(300,000)
Miscellaneous Local Revenue	325,725	250,000	250,000	250,000	-
Athletic Revenues	107,770	125,681	125,681	113,500	(12,181)
Total Local Revenue	\$ 45,536,420	\$ 42,153,289	\$ 42,153,289	\$ 40,141,874	\$ (2,011,415)
STATE REVENUES					
Available School Fund Entitlement	2,867,558	2,130,206	2,130,206	2,618,772	488,566
Foundation School Fund	5,762,940	11,946,677	11,946,677	13,180,062	1,233,385
Miscellaneous State Revenue	8,617	8,543	8,543	8,500	(43)
TRS On Behalf Payments	1,949,622	2,501,859	2,501,859	2,500,000	(1,859)
State Revenue - Other than TEA	4,000	-	-	-	-
Total State Revenue	\$ 10,592,737	\$ 16,587,285	\$ 16,587,285	\$ 18,307,334	\$ 1,720,049
FEDERAL REVENUES					
ROTC Reimbursement Revenues	52,157	63,834	63,834	60,000	(3,834)
SHARS Revenue	112,412	90,000	90,000	90,000	-
Other Federal Revenues	88,129	77,938	77,938	70,000	(7,938)
Total Federal Revenue	\$ 252,698	\$ 231,772	\$ 231,772	\$ 220,000	\$ (11,772)
TOTAL ALL REVENUES	\$ 56,381,855	\$ 58,972,346	\$ 58,972,346	\$ 58,669,208	\$ (303,138)

2008 Certified Estimated Taxable Property Value

Major Property Category	2006 Taxable Value	2007 Taxable Value	Estimated 2008 Taxable Value
Residential & Rural Improved	\$ 887,979,795	\$ 993,066,777	\$ 1,044,676,549
Apartments	46,007,534	48,549,934	48,814,160
Commercial	306,606,706	440,360,750	515,293,087
Vacant Land	77,037,836	127,404,739	148,627,130
Industrial	2,430,400,725	2,658,349,788	2,629,993,754
Utility	95,677,725	96,071,530	94,722,513
Commercial Personal	286,805,415	355,128,117	356,672,467
Industrial Personal	753,322,183	807,803,473	841,422,280
All Other Property	3,670,014	4,574,225	3,586,135
Projected 2008 Taxable Value	\$ 4,887,507,933	\$ 5,531,309,333	\$ 5,683,808,075

La Porte Independent School District
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
2008-09 Adopted Budget

GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT

	2006-07 Actual (10 Months)	2007-08 Amended Budget	2007-08 Estimated Actual	2008-09 Adopted Budget	Delta to 2007-08 Est Actual
Revenues:					
5700 Local Revenue	\$ 69,281,016	\$ 59,537,769	\$ 59,537,769	\$ 61,056,872	\$ 1,519,103
5800 State Revenue	10,592,737	16,587,285	16,587,285	18,307,334	1,720,049
5900 Federal Revenue	252,698	231,772	231,772	220,000	(11,772)
Total Revenues	80,126,451	76,356,826	76,356,826	79,584,206	3,227,380
Expenditures:					
Operating					
6100 Payroll Costs	26,488,149	32,879,193	32,244,642	33,740,148	1,495,506
6200 Professional/Contracted Serv	903,237	424,281	929,511	413,282	(516,229)
6300 Supplies & Materials	887,406	1,026,890	1,028,493	1,043,494	15,001
6400 Other Operating Costs	100,973	102,377	102,999	144,660	41,661
11 Instruction	28,379,765	34,432,741	34,305,645	35,341,584	1,035,939
6100 Payroll Costs	519,042	686,419	675,090	699,390	24,300
6200 Professional/Contracted Serv	3,971	5,954	5,954	5,749	(205)
6300 Supplies & Materials	160,614	154,904	155,006	146,577	(8,429)
6400 Other Operating Costs	7,926	5,702	5,600	3,825	(1,775)
12 Instrctn'l Resources & Media	691,553	852,979	841,650	855,541	13,891
6100 Payroll Costs	148,462	127,748	117,780	121,885	4,105
6200 Professional/Contracted Serv	32,014	78,040	78,040	59,965	(18,075)
6300 Supplies & Materials	25,317	47,980	47,980	41,050	(6,930)
6400 Other Operating Costs	135,361	193,653	194,372	189,579	(4,793)
13 Staff Development	341,154	447,421	438,172	412,479	(25,693)
6100 Payroll Costs	530,433	850,105	836,689	981,904	145,215
6200 Professional/Contracted Serv	18,670	27,600	27,600	23,100	(4,500)
6300 Supplies & Materials	31,603	34,446	34,446	60,250	25,804
6400 Other Operating Costs	25,400	38,003	38,003	39,803	1,800
21 Instructional Administration	606,106	950,154	936,738	1,105,057	168,319
6100 Payroll Costs	2,655,273	3,470,113	3,419,842	3,542,031	122,189
6200 Professional/Contracted Serv	30,000	1,147	36,093	600	(35,493)
6300 Supplies & Materials	37,038	51,755	51,755	54,641	2,886
6400 Other Operating Costs	41,097	61,433	61,983	64,544	2,561
23 Campus Administration	2,763,408	3,584,448	3,569,673	3,661,816	92,143
6100 Payroll Costs	1,262,071	1,723,276	1,703,643	1,764,575	60,932
6200 Professional/Contracted Serv	47,691	28,272	32,272	22,800	(9,472)
6300 Supplies & Materials	7,747	132,015	128,015	122,034	(5,981)
6400 Other Operating Costs	5,846	16,263	16,263	18,721	2,458
31 Guidance & Counseling	1,323,355	1,899,826	1,880,193	1,928,130	47,937

GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT

	2006-07 Actual (10 Months)	2007-08 Amended Budget	2007-08 Estimated Actual	2008-09 Adopted Budget	Delta to 2007-08 Est Actual
6100 Payroll Costs	67,941	92,263	89,852	92,913	3,061
6200 Professional/Contracted Serv	-	60,000	60,000	72,884	12,884
6300 Supplies & Materials	469	1,000	805	1,200	395
6400 Other Operating Costs	572	1,000	1,195	1,200	5
32 Social Work Services	<u>68,982</u>	<u>154,263</u>	<u>151,852</u>	<u>168,197</u>	<u>16,345</u>
6100 Payroll Costs	494,490	664,822	661,320	685,113	23,793
6200 Professional/Contracted Serv	2,918	6,000	6,000	3,150	(2,850)
6300 Supplies & Materials	17,022	20,750	20,750	23,650	2,900
6400 Other Operating Costs	1,590	3,700	3,700	4,000	300
33 Health Services	<u>516,020</u>	<u>695,272</u>	<u>691,770</u>	<u>715,913</u>	<u>24,143</u>
6100 Payroll Costs	1,700,368	2,171,329	2,142,293	2,216,769	74,476
6200 Professional/Contracted Serv	149,739	21,950	33,236	35,995	2,759
6300 Supplies & Materials	401,734	517,600	506,314	776,300	269,986
6400 Other Operating Costs	(46,481)	43,785	43,785	42,150	(1,635)
6600 Capital Outlay	19,467	-	-	15,000	15,000
34 Student Transportation	<u>2,224,827</u>	<u>2,754,664</u>	<u>2,725,628</u>	<u>3,086,214</u>	<u>360,586</u>
6100 Payroll Costs	587,128	718,776	714,347	743,591	29,244
6200 Professional/Contracted Serv	108,777	177,952	175,071	152,631	(22,440)
6300 Supplies & Materials	260,955	233,061	233,761	285,712	51,951
6400 Other Operating Costs	206,871	244,943	238,955	256,597	17,642
36 Cocurricular Activities	<u>1,163,731</u>	<u>1,374,732</u>	<u>1,362,134</u>	<u>1,438,531</u>	<u>76,397</u>
6100 Payroll Costs	1,305,557	1,707,204	1,744,958	1,894,020	149,062
6200 Professional/Contracted Serv	983,578	993,580	994,205	518,890	(475,315)
6300 Supplies & Materials	28,597	110,028	50,000	103,913	53,913
6400 Other Operating Costs	170,902	245,909	249,416	256,200	6,784
41 General Administration	<u>2,488,634</u>	<u>3,056,721</u>	<u>3,038,579</u>	<u>2,773,023</u>	<u>(265,556)</u>
6100 Payroll Costs	1,803,236	2,309,224	2,232,575	2,311,845	79,270
6200 Professional/Contracted Serv	2,513,979	2,772,377	2,772,377	3,072,100	299,723
6300 Supplies & Materials	255,106	420,450	420,450	445,600	25,150
6400 Other Operating Costs	1,405,394	1,135,820	1,168,500	1,096,500	(72,000)
51 Plant Maint & Operations	<u>5,977,715</u>	<u>6,637,871</u>	<u>6,593,902</u>	<u>6,926,045</u>	<u>332,143</u>
6100 Payroll Costs	147,570	170,006	159,228	164,655	5,427
6200 Professional/Contracted Serv	308,122	351,667	350,167	387,427	37,260
6300 Supplies & Materials	-	100	100	-	(100)
6400 Other Operating Costs	-	-	-	-	-
52 Security Services	<u>455,692</u>	<u>521,773</u>	<u>509,495</u>	<u>552,082</u>	<u>42,587</u>
6100 Payroll Costs	748,178	1,147,079	1,100,899	1,140,256	39,357
6200 Professional/Contracted Serv	20,397	41,282	41,282	37,626	(3,656)
6300 Supplies & Materials	129,774	122,908	120,932	134,908	13,976
6400 Other Operating Costs	63,284	89,339	91,315	100,400	9,085
53 Data Processing	<u>961,633</u>	<u>1,400,608</u>	<u>1,354,428</u>	<u>1,413,190</u>	<u>58,762</u>

GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT

	2006-07 Actual (10 Months)	2007-08 Amended Budget	2007-08 Estimated Actual	2008-09 Adopted Budget	Delta to 2007-08 Est Actual
6100 Payroll Costs	-	1,000	-	-	-
6200 Professional/Contracted Serv	37,368	61,200	62,000	66,900	4,900
6300 Supplies & Materials	8,265	13,450	13,450	12,459	(991)
6400 Other Operating Costs	7,776	17,075	16,200	12,800	(3,400)
61 Community Services	53,409	92,725	91,650	92,159	509
6100 Payroll Costs	38,457,898	48,718,557	47,843,158	50,099,095	2,255,937
6200 Professional/Contracted Serv	5,160,461	5,051,302	5,603,808	4,873,099	(730,709)
6300 Supplies & Materials	2,251,647	2,887,337	2,812,257	3,251,788	439,531
6400 Other Operating Costs	2,126,511	2,199,002	2,232,286	2,230,979	(1,307)
6600 Capital Outlay	19,467	-	-	15,000	15,000
Total Operating Expenditures	48,015,984	58,856,198	58,491,509	60,469,961	1,978,452
Intergovernmental					
91 Contracted Instructional Services Between Public Schools	23,744,596	17,384,480	17,384,480	20,914,998	3,530,518
92 Incremental Costs - Chapter 41	164,364	212,911	206,971	250,000	43,029
95 Juvenile Justice Alt Ed	1,800	-	-	-	-
97 Payments to Tax Increment Fund	-	55,000	55,000	55,000	-
99 Tax Appraisal & Collection	-	512,602	512,602	525,000	12,398
Total Expenditures	71,926,744	77,021,191	76,650,562	82,214,959	5,564,397
Other Financing Sources (Uses):					
7990 Other Sources	-	-	-	-	-
8990 Other Uses	(355,000)	-	-	-	-
Total Other Sources & Uses	(355,000)	-	-	-	-
Impact on Fund Balance	7,844,707	(664,365)	(293,736)	(2,630,753)	(2,337,017)
Fund Balance - Beginning 7/1/07	19,768,174	27,612,881	27,612,881	28,725,258	1,112,377
Anticipated Prior Period Adjustments	-	-	1,406,113	-	(1,406,113)
Fund Balance - Ending 6/30/08	\$ 27,612,881	\$ 26,948,516	\$ 28,725,258	\$ 26,094,505	\$ (2,630,753)

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Section II - Debt Service Fund



DEBT SERVICE FUND

The Debt Service Fund is a governmental fund with budgetary control that must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated. A separate bank account must be kept for this fund. Principal and interest payments for operating indebtedness including warrants, notes, and short-term lease-purchase agreements, are to be made from the fund for which the debt was incurred. This fund utilizes the modified accrual basis of accounting.

La Porte Independent School District
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
2008-09 Adopted Budget

DEBT SERVICE FUND

	2006-07 Actual (10 Months)	2007-08 Amended Budget	Estimated Actual	2008-09 Adopted Budget	Delta to 2007-08 Est Actual
I & S Tax Rate:	\$0.2650	\$0.265		\$0.285	\$0.0200
Taxable Values	\$ 4,953,219,705	\$5,531,309,333		\$5,683,808,075	\$ 152,498,742

REVENUES:

Property Taxes, Current Year	\$	11,870,316	\$	14,129,086	\$	15,874,876	\$	1,745,790
Delinquent Tax Collections		200,000		270,000		270,000		-
Investment Earnings		75,000		160,000		125,000		(35,000)
Total Revenues		12,145,316		14,559,086		16,269,876		1,710,790

EXPENDITURES:

Bond Principal Payment		7,010,000		7,010,000		6,205,000		(805,000)
Bond Interest Payment		4,968,579		4,968,545		8,053,024		3,084,479
Bond Fees		50,000		5,000		50,000		45,000
Total Expenditures		12,028,579		11,983,545		14,308,024		2,324,479

OTHER SOURCES & USES:

Other Sources		-		-		-		-
Other Uses		-		-		-		-
Total Other Sources & Uses		-		-		-		-

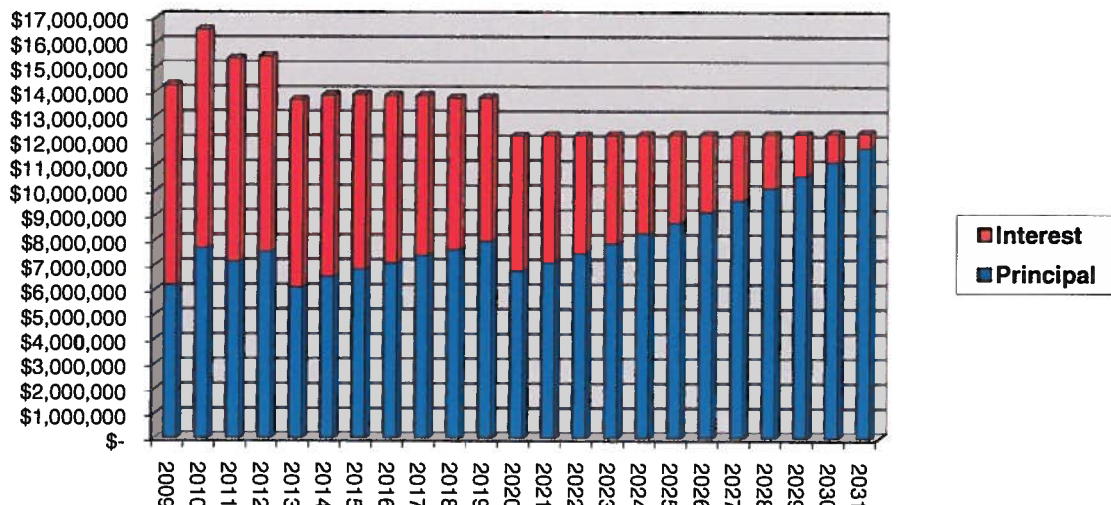
Impact on Fund Balance		116,737		2,575,541		1,961,852		(613,689)
Fund Balance - Beginning		4,704,331		4,704,331		7,279,872		2,575,541
Fund Balance - Ending	\$	4,821,068	\$	7,279,872	\$	9,241,724	\$	1,961,852

Bonded Indebtedness	Total Debt Outstanding	Principal Due 2008-09	Interest Due FY 2008-09	Interest Due 2009
Unlimited Tax Schoolhouse Bonds, Series 1998	5,750,000	1,150,000	253,000	218,500
Unlimited Tax Schoolhouse Bonds, Series 1999	11,000,000	1,000,000	488,750	467,000
Unlimited Tax Schoolhouse Bonds, Series 2000	2,100,000	350,000	101,675	93,800
Unlimited Tax Schoolhouse Bonds, Series 2001	1,000,000	250,000	48,200	42,175
Unlimited Tax Schoolhouse Bonds, Series 2002	8,295,000	1,475,000	341,579	312,078
Unlimited Tax & Refunding Bonds, Series 2005	10,755,000	115,000	428,294	426,425
Unlimited Tax & Refunding Bonds, Series 2005A	62,075,000	1,765,000	2,990,556	2,957,462
Unlimited Tax Schoolhouse Bonds, Series 2008	65,000,000	-	2,674,953	4,208,366
Unlimited Tax Schoolhouse Bonds, Series 2008A	21,000,000	100,000	726,017	1,238,067
Totals	\$ 186,975,000	\$ 6,205,000	\$ 8,053,024	\$ 9,963,873

**La Porte Independent School District
Statement of Outstanding Debt Requirements
As of June 30, 2008**

FYE 6/30	Principal Amount	Interest	Total Outstanding Debt Requirements
2009	6,205,000	8,053,023	14,258,023
2010	7,700,000	8,818,754	16,518,754
2011	7,155,000	8,197,804	15,352,804
2012	7,550,000	7,890,314	15,440,314
2013	6,120,000	7,564,194	13,684,194
2014	6,545,000	7,320,728	13,865,728
2015	6,840,000	7,056,752	13,896,752
2016	7,090,000	6,761,198	13,851,198
2017	7,405,000	6,450,558	13,855,558
2018	7,630,000	6,132,644	13,762,644
2019	7,970,000	5,800,194	13,770,194
2020	6,770,000	5,449,958	12,219,958
2021	7,120,000	5,112,262	12,232,262
2022	7,485,000	4,757,112	12,242,112
2023	7,880,000	4,375,290	12,255,290
2024	8,290,000	3,973,306	12,263,306
2025	8,715,000	3,556,458	12,271,458
2026	9,165,000	3,117,880	12,282,880
2027	9,630,000	2,660,716	12,290,716
2028	10,125,000	2,180,350	12,305,350
2029	10,640,000	1,675,296	12,315,296
2030	11,185,000	1,144,550	12,329,550
2031	11,760,000	586,616	12,346,616
Total	\$ 186,975,000	\$ 118,635,957	305,610,957

**La Porte Independent School District
Outstanding Debt Requirements
As of June 30, 2008**



Section III - Food Service Fund



FOOD SERVICE FUND
(National School Breakfast and Lunch Program)

The Food Service Fund is to be used for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA). This fund is considered a Special Revenue Fund since it meets the following criteria:

- * User fees are charged to supplement the National School Lunch Program (NSLP) reimbursement -- i.e., students are charged for the meals.
- * The General Fund subsidizes the Food Service Fund for all amounts required in excess of the NSLP reimbursements and user fees.
- * The school district does not intend for the Food Service Fund to be self-sustaining.

This fund may have a fund balance not to exceed three months of operations, and fund balances are to be used exclusively for allowable child nutrition program purposes.

**La Porte Independent School District
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
2008-09 Adopted Budget**

FOOD SERVICE FUND

	2006-07 Actual (10 Months)	2007-08 Amended Budget	2007-08 Estimated Actual	2008-09 Adopted Budget	Delta to 2007-08 Est Actual
Revenues:					
5700 Local Revenues	\$ 1,667,741	\$ 1,806,000	\$ 1,806,000	\$ 2,023,000	\$ 217,000
5800 State Revenues	20,124	20,000	20,000	20,000	-
5900 Federal Revenues	1,262,725	1,340,000	1,340,000	1,454,000	114,000
Total Revenues	2,950,590	3,166,000	3,166,000	3,497,000	331,000
Expenditures:					
35 Food Service					
6100 - Payroll & Benefits	1,331,871	1,630,213	1,500,000	1,657,250	157,250
6200 - Contracted Services	28,571	40,000	30,000	33,000	3,000
6300 - Supplies & Materials	1,418,071	1,673,397	1,673,397	1,713,500	40,103
6400 - Travel & Other Misc	9,753	17,000	13,000	23,500	10,500
6600 - Capital Outlay	21,100	18,000	16,457	17,000	543
	2,809,366	3,378,610	3,232,854	3,444,250	211,396
51 6200 - Contracted Services	115,806	143,705	143,705	144,297	592
Total Expenditures	2,925,172	3,522,315	3,376,559	3,588,547	211,988
7990 Other Resources	-	-	-	-	-
8990 Other Uses	-	-	-	-	-
Total Resources & Uses	-	-	-	-	-
Impact on Fund Balance	25,418	(356,315)	(210,559)	(91,547)	119,012
Fund Balance - Beginning	847,768	873,186	873,186	662,627	(210,559)
Fund Balance - Ending	\$ 873,186	\$ 516,871	\$ 662,627	\$ 571,080	\$ (91,547)

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Section IV - Capital Projects Funds



CAPITAL PROJECTS FUNDS

A Capital Projects Fund is a governmental fund that must be used to account, on a project basis, for projects financed by the proceeds from bond issues, or for capital projects otherwise mandated to be accounted for in the fund. The Capital Projects Fund utilizes the modified accrual basis of accounting. Capital Projects Fund budgets do not require annual Board of Trustee adoption and are typically approved by the governing body on a project-length basis. However, regardless of the legal requirements, the district includes these funds as part of the annual financial reports and the Board of Trustees are kept apprised of their status on a regular basis during the fiscal year.

**La Porte Independent School District
Statement of Revenues, Expenditures and Unspent Project Funds
2008-09 Adopted Budget**

**CAPITAL PROJECTS FUND #645
Unlimited Tax Schoolhouse & Refunding Bonds, Series 2005A
New Elementary School / Renovations / Technology**

	PROJECT BUDGET	Estimated Actual thru 6/30/08	Remaining Funds as of 6/30/08
REVENUES:			
Earnings from Investments	4,437,820	4,159,338	278,482
Donation - Science Project	8,000	8,000	-
Donation - Stadium Scoreboard	90,000	45,000	45,000
Donation - Baseball Field	4,077	4,077	-
Issuance of Bonds	59,640,000	59,640,000	-
Legal Services	(66,650)	(66,650)	-
Other Prof Serv	(663,684)	(663,684)	-
Net Bond Proceeds	58,909,666	58,909,666	-
Prem/Disc on Issuance of Bonds	1,808,950	1,808,950	-
Operating Transfer In	423,403	423,403	-
00 TOTAL REVENUES	65,681,916	65,358,434	323,482
CAPITAL PROJECT EXPENDITURES:			
XX Project Management	1,582,780	1,568,642	14,138
YB Baseball Field Renovations	1,205,979	1,097,709	108,270
Heritage Elementary School:			
Professional Services	832,866	776,093	56,773
Bldg Construction Cost	13,367,800	13,316,962	50,838
Furniture, Fixtures & Equip	746,549	486,993	259,556
Technology	416,862	345,282	71,580
YE Total Heritage Elementary School	15,364,077	14,925,330	438,747
Curriculum Department			
YC Fine Arts	396,000	227,960	168,040
YL Library Books	329,000	301,306	27,694
YS Science Equipment	308,000	260,850	47,150
Total Curriculum Department	1,033,000	790,116	242,884
YM Administration Roof	575,437	575,437	-
Technology Department:			
1E Desk / Laptop, Printers, Support Serv	2,044,270	1,975,372	68,898
1F Business & Finance Software	500,000	267,834	232,166
1N Network Operating Ctr Server Storage	300,000	219,100	80,900
1S Curriculum Software - Fastt Math	205,000	172,774	32,226
1U Technology Upgrades (E-mail Xerox)	44,601	21,463	23,138
YT Technology Maintenance	1,862,707	1,778,503	84,204
YU Technology Kronos Upgrade	169,061	169,061	-
YV Technology - Miscellaneous	21,488	21,488	-
Total Technology Department	5,147,127	4,625,595	521,532
2A Career & Technology	111,468	77,810	33,658
3A Transportation	72,500	-	72,500
4A Land Acquisition	2,400,000	30,000	2,370,000

CAPITAL PROJECTS FUND #645
Unlimited Tax Schoolhouse & Refunding Bonds, Series 2005A
New Elementary School / Renovations / Technology

	PROJECT BUDGET	Estimated Actual thru 6/30/08	Remaining Funds as of 6/30/08
La Porte High School (Pkg 1):			
Renovations Package 1 (B-Wing, Student Center, Cafeteria/Kitchen):			
Professional Services	571,903	608,568	(36,665)
Bldg Construction Cost	7,041,909	6,972,803	69,106
Furniture, Fixtures & Equip	50,000	-	50,000
Technology	120,000	-	120,000
5A Total La Porte High School (Pkg 1)	7,783,812	7,581,371	202,441
La Porte High School (Pkg 2):			
Renovations Package 2 (Vocational Wing, Music, Bank, Girls Gym):			
5D Professional Services	102,937	86,188	16,749
5E La Porte High School PE Center	-	40,680	(40,680)
LPHS Stadium / Concrete Parking Lot			
Professional Services	551,490	490,307	61,183
Construction Cost	6,472,124	6,409,948	62,176
Furniture, Fixtures & Equip	-	-	-
Technology	140,000	131,142	8,858
5K Total LPHS Stadium / Concrete Parking Lot	7,163,614	7,031,397	132,217
La Porte High School Theatre Renovations			
Professional Services	542,295	420,345	121,950
Bldg Construction Cost	6,918,709	6,523,543	395,166
Furniture, Fixtures & Equip	54,000	-	54,000
5T Total La Porte HS Theatre Renovations	7,515,004	6,943,888	571,116
Baker 6th Grade Campus			
Professional Services	433,305	415,820	17,485
Bldg Construction Cost	5,134,763	4,757,002	377,761
Furniture, Fixtures & Equip	145,597	-	145,597
Technology	120,000	-	120,000
6A Total Baker 6th Grade Campus	5,833,665	5,172,822	660,843
Roofing Packages:			
Roofing Packages	979,799	-	979,799
Rizzuto Elementary - MEP Assess	6,000	3,352	2,648
Rizzuto Roofing:			
Professional Services	22,967	425	22,542
Bldg Construction Cost	622,280	595,286	26,994
Reid Elementary - MEP Assess	6,000	3,352	2,648
Reid Roofing:			
Professional Services	22,967	425	22,542
Bldg Construction Cost	510,852	498,374	12,478
Lomax JH - MEP Assess	8,500	4,749	3,751
Lomax JH Roofing:			
Professional Services	22,966	1,823	21,143
Bldg Construction Cost	685,812	658,042	27,770
Bayshore Elementary - MEP Assess	6,000	3,352	2,648
Lomax Elem - Structural Invest / Renovations	42,000	94,050	(52,050)
7A Total Roofing Packages	2,936,143	1,863,230	1,072,913
8A LPHJ Renovations / Fence	58,500	39,587	18,913

CAPITAL PROJECTS FUND #645
Unlimited Tax Schoolhouse & Refunding Bonds, Series 2005A
New Elementary School / Renovations / Technology

	PROJECT BUDGET	Estimated Actual thru 6/30/08	Remaining Funds as of 6/30/08
Other Uses:			
Operating Transfers Out - GF Reimb Resolution	920,873	920,873	-
Operating Transfers Out - DS Bond Interest	1,700,000	1,700,000	-
Operating Transfers Out - Maintenance	4,175,000	4,175,000	-
YX Total Other Uses	6,795,873	6,795,873	-
TOTAL CAPITAL PROJECT EXPENDITURES	65,681,916	59,245,675	6,436,241
UNSPENT PROJECT FUNDS	\$ -	\$ 6,112,759	\$ 6,112,759

**La Porte Independent School District
Statement of Revenues, Expenditures and Changes in Fund Balance
2008-09 Adopted Budget**

**CAPITAL PROJECTS FUND #646 - Major Maintenance
Unlimited Tax Schoolhouse & Refunding Bonds, Series 2005A
Maintenance & Operations Projects**

	2006-07 Actual (10 Months)	2007-08 Current Budget	2007-08 Estimated Actual	2008-09 Adopted Budget	Delta to 2007-08 Est Actual
Revenues:					
5700 Local Revenues	\$ 68,799	\$ 125,000	\$ 132,083	\$ 125,000	\$ (7,083)
5800 State Revenues	-	-	-	-	-
5900 Federal Revenues	-	-	-	-	-
Total Revenues	68,799	125,000	132,083	\$ 125,000	\$ (7,083)
Expenditures:					
51 Maintenance & Operations					
6100 - Payroll & Benefits	499,940	1,541,634	1,559,384	1,621,759	62,375
6200 - Contracted Services	73,504	291,764	316,524	213,000	(103,524)
6300 - Supplies & Materials	90,700	335,000	299,339	335,000	35,661
6600 - Capital Outlay	3,060	138,620	114,485	75,000	(39,485)
Total Expenditures	667,204	2,307,018	2,289,732	2,244,759	(44,973)
7990 Other Resources	4,175,000	63,620	63,620	-	(63,620)
8990 Other Uses	-	(68,000)	(68,000)	-	68,000
Total Resources & Uses	4,175,000	(4,380)	(4,380)	-	4,380
Impact on Fund Balance	3,576,595	(2,186,398)	(2,162,029)	(2,119,759)	
Fund Balance - Beginning	-	-	3,576,595	1,414,566	
Fund Balance - Ending	\$ 3,576,595	\$ (2,186,398)	\$ 1,414,566	\$ (705,194)	

Note: Capital Projects - Maintenance (Fund #646) is currently funded with proceeds from S2005A Bonds and will be funded with S2008 Bonds (Fund #647) beginning approximately January 2009.

**La Porte Independent School District
Statement of Revenues, Expenditures and Unspent Project Funds
2008-09 Adopted Budget**

**CAPITAL PROJECTS FUND #648
Unlimited Tax Schoolhouse Bonds, Series 2008
Technology Center / Agricultural Science Ctr / Renovations / Technology**

	PROJECT BUDGET	Estimated Actual thru 6/30/08	Remaining Funds as of 6/30/08
REVENUES:			
Earnings from Investments	2,000,000	31,696	1,968,304
Issuance of Bonds	65,000,000	65,000,000	-
Prem/Disc on Issuance of Bonds	708,214	708,214	-
Other Debt Service Fees	(586,007)	(586,007)	-
Net Bond Proceeds	65,122,207	65,122,207	-
00 TOTAL REVENUES	67,122,207	65,153,903	1,968,304
CAPITAL PROJECT EXPENDITURES:			
District Technology Center:			
Professional Services	453,012	-	453,012
Bldg Construction Cost	3,145,910	-	3,145,910
Furniture, Fixtures & Equip	113,253	-	113,253
1C Total District Technology Center	3,712,175	-	3,712,175
3D Transportation	675,000	-	675,000
La Porte High School Pkg 2 (Phase I):			
Professional Services	263,201	-	263,201
Bldg Construction Cost	5,945,097	-	5,945,097
Technology	183,285	-	183,285
5C Total La Porte High School Pkg 2 (Phase I)	6,391,583	-	6,391,583
La Porte High School Pkg 2 (Phase 2):			
Professional Services	511,242	-	511,242
Bldg Construction Cost	3,550,291	-	3,550,291
Furniture, Fixtures & Equip	127,810	-	127,810
5D Total La Porte High School Pkg 2 (Phase 2)	4,189,343	-	4,189,343
La Porte High School PE Center:			
Professional Services	841,680	-	841,680
Bldg Construction Cost	5,845,000	-	5,845,000
Furniture, Fixtures & Equip	210,420.00	-	210,420
5E Total La Porte High School PE Center	6,897,100.00	-	6,897,100
Agricultural Science Center:			
Professional Services	306,726	-	306,726
Bldg Construction Cost	2,130,044	-	2,130,044
Furniture, Fixtures & Equip	76,682	-	76,682
5F Total Agricultural Science Center	2,513,452	-	2,513,452
DeWalt Alternative School:			
Professional Services	127,787	-	127,787
Bldg Construction Cost	887,409	-	887,409
Furniture, Fixtures & Equip	31,947	-	31,947
5W Total DeWalt Alternative School	1,047,143	-	1,047,143
Baker 6th Grade Maintenance Pkg:			
Professional Services	269,784	-	269,784
Bldg Construction Cost	1,873,500	-	1,873,500
Furniture, Fixtures & Equip	67,446.00	-	67,446
6A Total Baker 6th Grade Maintenance Pkg	2,210,730	-	2,210,730

CAPITAL PROJECTS FUND #648
Unlimited Tax Schoolhouse Bonds, Series 2008
Technology Center / Agricultural Science Ctr / Renovations / Technology

	PROJECT BUDGET	Estimated Actual thru 6/30/08	Remaining Funds as of 6/30/08
Lomax Junior High Addition & Renovations:			
Professional Services	749,430	-	749,430
Bldg Construction Cost	9,192,835	-	9,192,835
Furniture, Fixtures & Equip	100,000	-	100,000
Technology	50,000	-	50,000
6B Total Lomax JH Addition & Renovations	10,092,265	-	10,092,265
Reid Elementary Renovations:			
Professional Services	647,070	-	647,070
Bldg Construction Cost	4,493,540	-	4,493,540
Furniture, Fixtures & Equip	161,767	-	161,767
9B Total Reid Elementary Renovations	5,302,377	-	5,302,377
Lomax Elementary Renovations:			
Professional Services	392,564	-	392,564
Bldg Construction Cost	2,562,965	-	2,562,965
Furniture, Fixtures & Equip	50,000	-	
Technology	100,000	-	100,000
9C Total Lomax Elementary Renovations	3,105,529	-	3,105,529
Rizzuto Elementary Renovations:			
Professional Services	629,104	-	629,104
Bldg Construction Cost	4,368,782	-	4,368,782
Furniture, Fixtures & Equip	157,276	-	157,276
9D Total Rizzuto Elementary Renovations	5,155,162	-	5,155,162
XX Project Management Services	1,304,325	-	1,304,325
XY Project Consulting Services	149,000	-	149,000
YC Curriculum Fine Arts	571,000	-	571,000
YT Technology Department	7,000,000	-	7,000,000
YX Operating Transfer Out - Maintenance	3,000,000	-	3,000,000
TOTAL CAPITAL PROJECT EXPENDITURES	63,316,184	-	63,316,184
UNSPENT PROJECT FUNDS	\$ 3,806,023	\$ 65,153,903	\$ 65,153,903

**La Porte Independent School District
Statement of Revenues, Expenditures and Unspent Project Funds
2008-09 Adopted Budget**

**CAPITAL PROJECTS FUND #649
Unlimited Tax Schoolhouse Bonds, Series 2008A
Maintenance & Transportation Facility / La Porte Junior High Addition / Renovations**

	PROJECT BUDGET	Estimated Actual thru 6/30/08	Remaining Funds as of 6/30/08
REVENUES:			
Earnings from Investments	500,000	-	500,000
Issuance of Bonds	21,000,000	21,000,000	-
Prem/Disc on Issuance of Bonds	250,000	250,000	-
Other Debt Service Fees	(200,000)	(200,000)	-
Net Bond Proceeds	21,050,000	21,050,000	-
00 TOTAL REVENUES	21,550,000	21,050,000	500,000
CAPITAL PROJECT EXPENDITURES:			
4B Operations Center	11,400,000	-	11,400,000
6C La Porte Junior High Addition / Renovations	3,600,000	-	3,600,000
9E College Park Elementary Renovations	2,000,000	-	2,000,000
9F Bayshore Elementary Renovations	1,400,000	-	1,400,000
9G La Porte Elementary Renovations	1,000,000	-	1,000,000
5W DeWalt Alternative School Renovations	1,000,000	-	1,000,000
5J JROTC Building Renovations	600,000	-	600,000
TOTAL CAPITAL PROJECT EXPENDITURES	21,000,000	-	21,000,000
UNSPENT PROJECT FUNDS	\$ 550,000	\$ 21,050,000	\$ 21,050,000

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Section V - Other Special Revenue Funds



OTHER SPECIAL REVENUE FUNDS

Special Revenue Funds are governmental funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds utilize the modified accrual basis of accounting. Other Special Revenue Fund budgets (except for the Food Service Fund) do not require Board of Trustee adoption or approval for routine budget amendments during the year. However, regardless of the legal requirements, these budgets are included as managerial level budgets and the Board of Trustees are kept apprised of their status periodically during the fiscal year.

La Porte Independent School District
Summary of Revenues & Expenditures - Special Revenue Funds
2008-09 Adopted Budget

	204	211	224	225	244	255	262	263
	ESEA Title IV	ESEA Title I Part A	IDEA Part B Formula	IDEA Part B Preschool	Voc Ed Basic Grant	Title II Part A	Title II, Part D	Title III, Language Enhancement
5700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5800	-	-	-	-	-	-	-	-
5900	16,219	691,136	1,067,450	29,937	53,688	252,002	6,887	57,985
Total Revenues	16,219	691,136	1,067,450	29,937	53,688	252,002	6,887	57,985

	204	211	224	225	244	255	262	263
	ESEA Title IV	ESEA Title I Part A	IDEA Part B Formula	IDEA Part B Preschool	Voc Ed Basic Grant	Title II Part A	Title II, Part D	Title III, Language Enhancement
5700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5800	-	-	-	-	-	-	-	-
5900	16,219	691,136	1,067,450	29,937	53,688	252,002	6,887	57,985
Total Revenues	16,219	691,136	1,067,450	29,937	53,688	252,002	6,887	57,985

	204	211	224	225	244	255	262	263
	ESEA Title IV	ESEA Title I Part A	IDEA Part B Formula	IDEA Part B Preschool	Voc Ed Basic Grant	Title II Part A	Title II, Part D	Title III, Language Enhancement
5700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5800	-	-	-	-	-	-	-	-
5900	16,219	691,136	1,067,450	29,937	53,688	252,002	6,887	57,985
Total Revenues	16,219	691,136	1,067,450	29,937	53,688	252,002	6,887	57,985

EXPENDITURES:

11	Instruction	-	691,136	675,150	28,137	50,897	171,189	6,887	36,985
12	Instrctn'l Resources/Media	-	-	-	-	-	-	-	-
13	Staff Development	-	-	-	1,000	2,791	71,813	20,000	-
21	Instructional Administration	-	-	22,500	800	-	5,000	-	-
23	Campus Administration	-	-	78,100	-	-	3,000	-	-
31	Guidance & Counseling	16,219	-	291,700	-	-	1,000	-	-
32	Social Work Services	-	-	-	-	-	-	-	-
33	Health Services	-	-	-	-	-	-	-	-
34	Student Transportation	-	-	-	-	-	-	-	-
35	Food Services	-	-	-	-	-	-	-	-
36	Cocurricular Activities	-	-	-	-	-	-	-	-
41	General Administration	-	-	-	-	-	-	-	-
51	Plant Maintenance	-	-	-	-	-	-	-	-
52	Security	-	-	-	-	-	-	-	-
53	Data Processing	-	-	-	-	-	-	-	-
61	Community Services	-	-	-	-	-	-	-	-
93	Shared Serv Arrangement	-	-	-	-	-	-	1,000	-
Total Expenditures	\$16,219	\$691,136	\$1,067,450	\$29,937	\$53,688	\$252,002	\$6,887	\$57,985	

TEA Grant Status:	Planning Amount	Estimated	Planning Amount	Estimated	Planning Amount	Estimated	Planning Amount	Estimated	Planning Amount	Estimated
LPISD Grant Status										

Planning Amount = Program provided amount to plan for new year. Maximum entitlement determined March 2009.
 NOGA = Notice of Grant Award from TEA certifying the amount the District is approved to spend.

	280	289	394	404	411	415	425	428	Total
	School-Based	LEP	Pregnancy,	Student	Technology	K - Pre K	Beginning	High	Total
	Student	Summer	Education	Success	Allotment	Grant	Teacher	School	All
	Drug-Testing	School	& Parenting	Initiatives			Induction &	Allotment	Special
REVENUES:							Mentoring		Revenue
5700	Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Funds
5800	State Revenues	-	22,178	175,170	220,126	312,425	238,000	583,375	\$ 1,551,274
5900	Federal Revenues	123,081	3,920	-	-	-	-	-	\$ 2,302,305
	Total Revenues	123,081	3,920	175,170	220,126	312,425	238,000	583,375	3,853,579

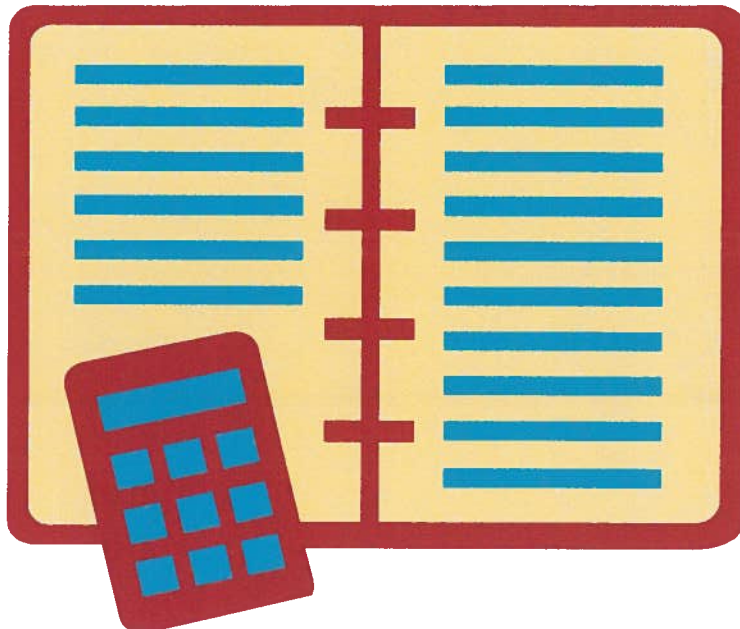
EXPENDITURES:

11	Instruction	-	3,920	22,178	172,170	200,604	-	472,745	2,844,423
12	Instrctn'l Resources/Media	-	-	-	-	-	238,000	-	238,000
13	Staff Development	-	-	-	3,000	19,522	-	36,350	154,476
21	Instructional Administration	-	-	-	-	-	-	6,600	34,900
23	Campus Administration	-	-	-	-	-	-	1,600	82,700
31	Guidance & Counseling	123,081	-	-	-	-	-	61,780	493,780
32	Social Work Services	-	-	-	-	-	-	-	-
33	Health Services	-	-	-	-	-	-	-	-
34	Student Transportation	-	-	-	-	-	-	-	-
35	Food Services	-	-	-	-	-	-	-	-
36	Cocurricular Activities	-	-	-	-	-	-	2,620	2,620
41	General Administration	-	-	-	-	-	-	-	-
51	Plant Maintenance	-	-	-	-	-	-	-	-
52	Security	-	-	-	-	-	-	-	-
53	Data Processing	-	-	-	-	-	-	-	-
61	Community Services	-	-	-	-	-	-	-	-
93	Shared Serv Arrangement	-	-	-	-	-	-	1,680	2,680
	Total Expenditures	\$ 123,081	\$ 3,920	\$ 22,178	\$ 175,170	\$ 220,126	\$ 238,000	\$ 583,375	\$3,853,579

TEA Grant Status:		Planning Amount	Estimated	Planning Amount	Estimated	Planning Amount	Approved	Planning Amount
LPISD Grant Status		Estimated	Estimated	Estimated	Estimated	Estimated	NOGA Rec'd	Estimated

Planning Amount = Program provided amount to plan for new year. Maximum entitlement determined March 2009.
 Planning Amount for Funds 411 & 428 are determined through FSP funding.
 NOGA = Notice of Grant Award from TEA certifying the amount the District is approved to spend.

Appendices





Harris County Appraisal District

13013 Northwest Freeway
Houston TX 77040
Telephone: (713) 812-5800

P.O. Box 920975
Houston TX 77292-0975
Information Center: (713) 957-7800

Office of Chief Appraiser

June 5, 2008

Ms. Katherine Powell
Tax Assessor
LaPorte ISD
P. O. Box 1849
LaPorte, TX 77572-1849

Dear Ms. Powell:

Based on the most current information available to us, the appraisal district is issuing this certified estimate of taxable value for your unit for 2008 as required by Tax Code Sec. 26.01(d).

While we have taken our best estimate of potential hearing loss into account, protests for 2008 are in the process of being received and changes made in the ARB hearing process could cause a further reduction in value. Your taxable value may also be reduced by late-filed exemption applications, late applications for productivity valuation, correction motions under Tax Code Sec. 25.25, and possible post – ARB appeals under Tax Code Chapter 42.

Estimated Taxable Value for 2008: **\$5,683,808,075**

The attached summary report gives a breakdown of this estimate by property category.

Please do not hesitate to contact your HCAD jurisdiction coordinator or my office if you have questions regarding this estimate or other matters affecting appraisal district operations.

Sincerely,

Jim Robinson, RPA
Chief Appraiser

JR:mj

Board of Directors
Glenn E. Peters, *Chair*
Paul Bettencourt, *Secretary*
Toni Trumbull
Ed Heathcott
Gary W. Stein
Lawrence Marshall

Chief Appraiser
Jim Robinson
Chief Deputy & General Counsel
Sands L. Stiefer
Assistant Chief Appraisers
Guy Griscom
Teresa S. Terry
Director of Information & Assistance
Roland Altinger
Taxpayer Liaison Officer
Peggy Mason

La Porte ISD
2008 Certified Estimated Taxable Value

Major Property Category	Projected 2008 Taxable Value	Percent Change	2007 Taxable Value
Residential & Rural Improved	1,044,676,549	0.0520	993,066,777
Apartments	48,814,160	0.0054	48,549,934
Commercial	515,293,087	0.1702	440,360,750
Vacant Land	148,627,130	0.1666	127,404,739
Industrial	2,629,993,754	-0.0107	2,658,349,788
Utility	94,722,513	-0.0140	96,071,531
Commercial Personal	356,672,467	0.0043	355,128,117
Industrial Personal	841,422,281	0.0416	807,803,473
All Other Property	3,586,135	-0.2160	4,574,225

Projected 2008 Taxable Value	5,683,808,075	0.0276	5,531,309,333
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Projected 2008 Taxable Value Range

Accuracy +/- 2% (In Billions)	5.570	To	5.797
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Appendix A

Harris County Appraisal District

ISD: La Porte

	2008	2007
Average Market Value of Residences:	\$128,118.	\$120,795.
Average Taxable Value of Residences:	\$81,027.	\$78,890.
Total Appraised Value of All Property:	\$7,419,630,670.	\$7,220,559,145.
Total Appraised Value of New Property:	\$304,946,821.	\$296,764,981.
Total Taxable Value of All Property:	\$5,683,808,075.	\$5,531,309,333.
Total Taxable Value of New Property	\$233,604,512.	\$227,336,814.

Data as of June 5, 2008 Certified Estimate

06/05/2008



Mailing Address:
Office of the Chief Appraiser
P.O. Box 920975
Houston, TX 77292-0975

Harris County Appraisal District
13013 Northwest Fwy, Houston, Texas
Information Center: (713)957-7800

Preliminary Report of Appraised & Taxable Values
(Prior to Hearings)
Tax Year 2008
May 22, 2008

Ms Katherine Powell
Assessor Collector
La Porte Isd
P O Box 1849
La Porte TX 77572-1849

Dear Ms. Powell:

This preliminary information on appraised and taxable values for 2008 may be useful to you for planning purposes. **This data does not take potential protest hearing, late exemption and ag-use application, or correction motion value loss into account. Your final 2008 values will be lower than the number listed below.**

Initial Appraised Value	5,864,172,300 (excluding Mineral Category G and Utility Personal Property Category J)
Initial Taxable Value	4,678,087,500 (excluding Mineral Category G and Utility Personal Property Category J)

The attached recap report summarizes your preliminary 2008 data. Valuation is currently incomplete on mineral accounts and personal property categories J and L. Accordingly, 2008 values listed for these categories are incomplete. Our best estimate of your 2008 utility Personal Property Category J values from Capitol Appraisal Group will be made available to you when valuation is complete. Preliminary 2008 personal property data Category G, Personal Property Category J and the remainder of Category L values will be made available when valuation is complete.

The appraisal review board begins holding 2008 hearings on May 19. To assist you in estimating value loss due to hearings, we will periodically prepare a series of printouts that will be furnished to your tax assessor and will schedule a series of briefings for assessors.

Upon the filing of a protest or a correction motion, the appraisal review board will normally hear and determine the matter. If the board determines a value reduction is warranted, that determination will be reflected either in the certified roll or in a subsequent correction roll. Most protests are determined before the appraisal roll is certified and their results will be reflected in the certified roll. However, the law permits a variety of late protests and correction motions that may result in changes to your 2008 values for many years to come.

Preliminary Report of Appraised Value
Prior to Hearings For Tax Year 2008
Page 2

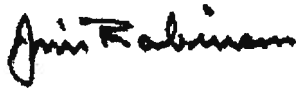
Additionally, a number of circumstances may result in further reduction of your values:

Late-filed exemption applications. While in most circumstances property owners must apply for the exemption prior to April 30, the law provides for a variety of late-filed exemptions. These can result in reductions not reflected in this estimate. For example, if your jurisdiction grants the freeport exemption, you should be aware that a property owner can apply for the exemption at any time prior to the date the appraisal review board approves the appraisal records. A more common situation involves residence homestead exemptions. A person can apply for a residence homestead exemption until one year after the delinquency date for the year in question. Consequently, residence homestead exemptions for 2008 can be claimed at any time prior to February 1, 2010. Over-65 and disability exemptions for the year can be claimed up to one year after the date of the person or the property first qualified for exemption, and the exemption will apply for the entire year. Application for special agricultural or timber valuation can be filed until the date the ARB approves the 2008 appraisal records.

Results of appeals of appraisal review board decisions. A property owner who disagrees with an ARB determination on a protest or correction motion may appeal the decision to the district court, or in some cases through binding arbitration. Depending on the complexity of the litigation, resolution may take several years. If the court reduces the owner's appraised value or grants an exemption, the result will be certified to the jurisdiction within 30 days of the date the judgment is entered.

Please do not hesitate to contact me or your jurisdiction coordinator if you have questions regarding this information or other matters affecting appraisal district operations.

With kindest regards,



Jim Robinson, R.P.A.
Chief Appraiser

C: Tax Assessor
Jurisdiction Coordinator

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Appendix B

District Name: LA PORTE ISD
County-District No.: 101-916 < (ENTER # WITH DASH, i.e., 001-902)
Run Date: 2/10/2011
Date Prepared: 6/24/2008

HB 1
Release 5.0
6/4/2008

PRELIMINARY ESTIMATE OF STATE AID

by Omar Garcia, ESC 13

This template calculates an ESTIMATE of state aid that will be EARNED for the 2007-08 and 2008-09 school years based on my current understanding of HB 1 as passed by the 79th Legislature, 3rd Called Session and applicable provisions passed by the 80th Legislature. It is the responsibility of the user to use the appropriate, correct data. There are general instructions beginning in cell J17.

DATA ENTRY SECTION: Once all data are entered, all calculations are made automatically.**Prior-Year Data:**

2005-06 M&O Adopted Tax Rate	1.5000
2005-06 Transportation Allotment	495,406
2005-06 NIFA Allotment	0
"Greater of" Hold Harmless Revenue per WADA	5,303
Is "Greater of" Above From TEA's "S1", "S2", or "S3" calculations?	2
2006-07 Total Refined ADA	7,345.5390
2006-07 Adjusted Total Refined ADA	7,345.5390
2005 Adjusted CPTD Value	4,712,397,407
2006-07 Transportation Allotment	576,455
2006-07 NIFA Allotment	0
2006-07 I&S Tax Collections	12,983,705
2006-07 EDA Local Share	0
2006-07 IFA Local Share for Bonded Debt	0
Chapter 41 Data:	
2000-01 Adjusted Hold Harmless Tax Base per WADA	295,000
1992-93 M&O Tax Collections	14,927,545
1992-93 CED Distribution	19,417,505
1992-93 Chapter 36 WADA	8,212.0100
1991 CPTD Property Value	2,950,398,018

2007-08 & 2008-09 Data:**Student Counts:**

	2007-08	2008-09
Refined ADA (PreK - 12)	7,482.2050	7,482.2050
Refined ADA (Grades 9 thru 12 only)	2,121.3650	2,121.3650
Special Education Instructional Arrangement FTEs:		
Homebound (Code 01)	0.4930	0.4930
Hospital Class (Code 02)	0.0000	0.0000
Speech Therapy (Code 00)	10.1550	10.1550
Resource Room (Code 41,42)	77.3710	77.3710
S/C Mild/Mod/Severe (Code 43,44)	37.1220	37.1220
Off Home Campus (Codes 91-98)	3.7630	3.7630
VAC (Code 08)	3.2720	3.2720
State Schools (Code 30)	0.0000	0.0000
Nonpublic Contracts	0.0000	0.0000
Res Care & Treatment (Code 81-89)	7.6620	7.6620
Full-time Early Childhood (Code 45)	3.1080	3.1080
Mainstream ADA	352.2170	352.2170
Career & Technology FTEs	234.3120	234.3120
Compensatory Ed Enrollment	3,062.7000	3,062.7000
FTEs of Pregnant Students	3.0320	3.0320
Bilingual ADA	519.9610	519.9610
G & T Enrollment	659.0000	659.0000
Public Ed Grant Student ADA	0.0000	0.0000
New Instructional Facility ADA	495.1300	20.0000

Appendix B

District Name: LA PORTE ISD
County-District No.: 101-916 < (ENTER # WITH DASH, i.e., 001-902)
Run Date: 2/10/2011
Date Prepared: 6/24/2008

HB 1
Release 5.0
6/4/2008

PRELIMINARY ESTIMATE OF STATE AID**Property Value Data:**

CPTD Value ("T2")
 CPTD Value Adjusted for Decline (see Cell J67)
 CPTD Adjusted for Grade

Tax Year 2006	Tax Year 2007
5,136,213,388	5,717,578,884
5,136,213,388	5,717,578,884
5,136,213,388	5,717,578,884

Tax Collection Data:

M&O Compressed Rate
 M&O Adopted Tax Rate (see NOTE in Cell J73)
 M&O Tax Collections @ Adopted M&O Rate
 I&S Budgeted Tax Collections

2007-08	2008-09
1.0000	1.0000
1.0400	1.0400
57,267,154	59,129,372
14,129,086	16,168,873

Other Data:

Highest Grade Taught
 Square Miles
 Miles From Nearest HS
 Unadjusted Cost of Ed Index
 Transportation Allocation
 TSD Students
 TSB Students
 Total Tax Levy
 Reduction for WADA Sold
 Charge for AP Testing
 Charge for Comp Ed Projects
 Charge for Spec. Ed. Project
District Status - 'Y' if Ch 41 (note Column G - see instructions)
New Chapter 41 district? (see instructions in Cell J93)
 Tuition Pd If < 12 Grades
 Bond Payment
 # WADA Sold to a Chapter 41 District
 Payments From a Chapter 41 District
 Portion of District's Gross Profit Sent to Another Entity
 Number of Teachers, Librarians, Nurses, and Counselor FTEs
 # of Full-time Employees (excluding admin & teachers, etc)
 # of Part-time Employees (excluding administrators)

2007-08	2008-09
12	12
56	56
25	25
1.1500	1.1500
576,455	576,455
0.0000	0.0000
0.0000	0.0000
0	0
0	0
0	0
0	0
0	0
y	y
n	n
0	0
11,820,317	16,168,873
0.0000	0.0000
0	0
0	0
533.5700	533.5700
432	432
132	132

Chapter 41 Data:

Enrollment
 # of Non-Resident Students Who Are Charged Tuition
 Taxes Paid to Tax Increment Fund, if any
 CAD Cost
 CAD Cost Paid by Partner(s), if applicable
 # of Resident Students Being Educated by Another District
 for which the District is Paying Tuition
 Amount of Tuition Paid per Student
 New Instructional Facilities Allotment

2007-08	2007-08
7,940	7,940
0	0
66,703	66,703
619,935	655,000
0	0
0	0
0	0
0	0
123,783	5,000

Appendix B

District Name: LA PORTE ISD
 County-District No.: 101-916
 Run Date: 24-Jun-08

HB 1
 Release 5.0
 6/4/2008

Summary of Finances
 2007-08 School Year

Basic Information:

Total Refined ADA (adj. for decline, if applicable)	7,482.2050
Special Education FTE	142.9460
Career & Technology FTE	234.3120
Regular Program ADA	7,104.9470
CPTD Property Value	5,136,213,388
Adjusted CPTD Property Value	5,136,213,388
Unadjusted Cost of Education Index	1.1500
Adjusted Cost of Education Index	1.1500
Total M&O Tax Collections	57,267,154

Program Intent Code

11	Regular Block Grant	24,647,061
23	Regular Special Education Block Grant	1,469,915
	Other Special Education Allotments:	
23	Mainstream Special Education Allotment	1,344,025
23	Residential Care & Treatment Allotment	106,318
23	State Schools Allotment	0
23	Non-public Contracts Allotment	0
	Less: Charge for Dist. Share of ECI Project	0
22	Career & Technology Block Grant	1,097,318
21	Gifted & Talented Block Grant	155,735
	Less: Charge for Dist. Share of AP Tests	0
24/30	Compensatory Education Block Grant	2,124,901
24/30	Compensatory Ed Pregnant Allotment	25,348
	Less: Charge for Share of TEC 42.152 Projects	0
25	Bilingual Education Block Grant	180,374
	Public Education Grant Allotment	0
	New Instructional Facilities Allotment (NIFA)	123,783
99	Transportation	576,455

Total Cost of Tier I	31,851,233
LESS: Local Share	29,721,027
Tier I State Aid	2,130,206
Tier II State Aid for First Level @ \$36.45	0
Tier II State Aid for Second Level @ \$46.94	0
Tier II State Aid for Third Level @ \$31.95	0
Total Tier II State Aid	0

Continuation of \$110 per WADA Allotment:

1,040,399

If district is Budget Balanced or Chapter 41:

Less: Gain Resulting From Amendment to

Article VII, Section 5 of the Texas Constitution

(308,512)

Net \$110 per WADA Allotment

731,887

Appendix B
District Name: LA PORTE ISD
County-District No.: 101-916
Run Date: 6/24/2008

HB 1

Release 5.0
6/4/2008

Summary of Finances, Cont'd
2007-08 School Year

Existing Debt Allotment	0
Instructional Facilities Allotment (IFA)	0
Technology Allotment	220,126
Additional State Aid for Tax Reduction (Sec 42.2516(b)(1))	11,325,669
Salary Allotment (\$2,500 x # Teachers, etc) (Sec 42.2516(b)(2))	1,333,925
High School Allotment (\$275 x Gr 9-12 ADA) (Sec 42.2516(b)(3))	583,375
Penalty for Setting M&O Rate Less Than Compressed Rate	0
Reduction for "Excess" Revenue	0
Staff Allotment (\$500 x F-T employees + \$250 x P-T emp)	249,000
HB 1 (80th Session) Rider 86 Allotment per WADA (\$23.63)	223,497
Other Programs	
"New" Salary Transition Entitlement (set to zero)	0
Hold Harmless Additional State Aid (set to zero)	0
Additional State Aid for Employee Benefits (set to zero)	0
Transfer Payment to TX School for the Deaf	0
Transfer Payment to TX School for the Blind	0
State Aid Reduction for WADA Sold	0
Total Other Programs	0
TOTAL STATE AID - ALL FUNDS	14,880,384

Fund / Revenue Code

199 / 5811
199 / 5812
199 / 5812

Recap of State Aid By Funding Source:

Available School Fund	2,130,206
\$110 per WADA	731,887
Foundation School Fund (FSF) - See Recap Below	11,214,790
Total State Aid - Fund 199	14,076,883

411 / 5829

TIF Fund (Technology Allotment)	220,126
Total State Aid - Fund 411	220,126

429

High School Allotment - Fund 429	583,375
----------------------------------	---------

(may be 423 thru 428 rolled up to 429 in PEIMS)

599

Chapter 46 Existing Debt Allotment	0
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599

Chapter 46 Instructional Facilities Allotment	0
---	---

Total State Aid - Fund 599	0
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TOTAL STATE AID - ALL FUNDS	14,880,385
------------------------------------	-------------------

Recap of FSF Funding Source:

Tier I State Aid	2,130,206
Total Tier II State Aid	0
Additional State Aid for Tax Reduction (Sec 42.2516(b)(1))	11,325,669
Less: High School Allotment (separate fund code)	(583,375)
Staff Allotment (\$500 x F-T employees + \$250 x P-T emp)	249,000
Rider 86 Allotment (\$23.63 per WADA)	223,497
Total Other Programs	0
Penalty for Setting M&O Rate Less Than Compressed Rate	0
Reduction for "Excess" Revenue	0
Less: Available School Fund	(2,130,206)
	11,214,790

Appendix B

District Name: LA PORTE ISD
 County-District No.: 101-916
 Run Date: 6/24/2008

SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:

M&O Revenue From State (not including Fund 599)	15,004,167
M&O Revenue From Local Taxes (net of recapture and up to compressed rate)	38,010,001
M&O Revenue From Local Taxes (for first \$.04 above compressed rate; no recapture)	2,202,583
M&O Revenue From Local Taxes (net of recapture for pennies beyond compressed rate + \$.04)	0
2007-08 TOTAL STATE/LOCAL M&O REVENUE	55,216,751

Comparison of HB 1 State Aid to Hold Harmless Base:

Hold Harmless Base Revenue (the "greater of" amount)	50,156,679
Less: Net Gain (@ \$1.50) From Chapter 41 Partnership	0
Salary Allotment	1,333,925
High School Allotment	583,375
Total Base Revenue	52,073,980
Staff Allotment	249,000
Total Revenue for HB 1 Comparison	52,322,980
M&O Revenue From State (up to compressed rate) From Cell F150	15,004,167
Less: Technology Allotment	(220,126)
Less: Levels 2 & 3 of Tier II	0
Less: Rider 86 Allotment	(223,497)
Less: Adjustment to Additional State Aid for Tax Reduction	(123,783)
Add Back: TSD & TSB Charges	0
Add Back: Penalty for Setting M&O Tax Rate Below Compressed Rate	0
M&O Revenue From Local Taxes (up to compressed rate and net of recapture)	38,010,001
Total Revenue	52,446,762

IF DISTRICT ENTERS INTO AN OPTION 4 AGREEMENT WITH A CHAPTER 41 DISTRICT:

This District's Cost per WADA:

State's Share of Tier I	N/A
Tier II Aid (including Level 2)	N/A
Total Taxes Collected (including taxes collected on the \$.04 above the compressed rate)	N/A
Total Revenue	N/A
WADA	N/A
COST PER WADA	N/A

Number of WADA District Allowed to Sell:

Portion of State Aid Paid From Foundation Fund	N/A
Cost per WADA	N/A
WADA DISTRICT CAN SELL	N/A

Appendix B

District Name: LA PORTE ISD
 County-District No.: 101-916
 Run Date: 24-Jun-08

HB 1
 Release 5.0
 6/4/2008

Summary of Finances
 2008-09 School Year

Basic Information:

Total Refined ADA (adj. for decline, if applicable)	7,482.2050
Special Education FTE	142.9460
Career & Technology FTE	234.3120
Regular Program ADA	7,104.9470
CPTD Property Value	5,717,578,884
Adjusted CPTD Property Value	5,717,578,884
Unadjusted Cost of Education Index	1.1500
Adjusted Cost of Education Index	1.1500
Total M&O Tax Collections	59,129,372

Program Intent Code

11	Regular Block Grant	25,300,716
23	Regular Special Education Block Grant	1,508,898
	Other Special Education Allotments:	
23	Mainstream Special Education Allotment	1,379,669
23	Residential Care & Treatment Allotment	109,138
23	State Schools Allotment	0
23	Non-public Contracts Allotment	0
	Less: Charge for Dist. Share of ECI Project	0
22	Career & Technology Block Grant	1,126,420
21	Gifted & Talented Block Grant	159,865
	Less: Charge for Dist. Share of AP Tests	0
24/30	Compensatory Education Block Grant	2,181,255
24/30	Compensatory Ed Pregnant Allotment	26,021
	Less: Charge for Share of TEC 42.152 Projects	0
25	Bilingual Education Block Grant	185,158
	Public Education Grant Allotment	0
	New Instructional Facilities Allotment (NIFA)	5,000
99	Transportation	576,455
	Total Cost of Tier I	32,558,595
	LESS: Local Share	29,939,823
	Tier I State Aid	2,618,772
	Tier II State Aid for First Level @ \$37.42	0
	Tier II State Aid for Second Level @ \$50.98	0
	Tier II State Aid for Third Level @ \$31.95	0
	Total Tier II State Aid	0

Continuation of \$110 per WADA Allotment:

1,040,423

If district is Budget Balanced or Chapter 41:

Less: Gain Resulting From Amendment to

Article VII, Section 5 of the Texas Constitution

(314,253)

Net \$110 per WADA Allotment

726,170

Appendix B

District Name: LA PORTE ISD
 County-District No.: 101-916
 Run Date: 2/10/2011

HB 1
 Release 5.0
 6/4/2008

Summary of Finances, Cont'd
 2008-09 School Year

Existing Debt Allotment	0
Instructional Facilities Allotment (IFA)	0
Technology Allotment	220,126
Additional State Aid for Tax Reduction (Sec 42.2516(b)(1))	12,564,731
Salary Allotment (\$2,500 x # Teachers, etc) (Sec 42.2516(b)(2))	1,333,925
High School Allotment (\$275 x Gr 9-12 ADA) (Sec 42.2516(b)(3))	583,375
Penalty for Setting M&O Rate Less Than Compressed Rate	0
Reduction for "Excess" Revenue	0
Staff Allotment (\$500 x F-T employees + \$250 x P-T emp)	249,000
HB 1 (80th Session) Rider 86 Allotment per WADA (\$23.63)	223,502
Other Programs	
"New" Salary Transition Entitlement (set to zero)	0
Hold Harmless Additional State Aid (set to zero)	0
Additional State Aid for Employee Benefits (set to zero)	0
Transfer Payment to TX School for the Deaf	0
Transfer Payment to TX School for the Blind	0
State Aid Reduction for WADA Sold	0
Total Other Programs	0
TOTAL STATE AID - ALL FUNDS	16,602,301

Fund / Revenue Code

199 / 5811

199 / 5812

199 / 5812

411 / 5829

429

599

599

Recap of State Aid By Funding Source:

Available School Fund

2,618,772

\$110 per WADA

726,170

Foundation School Fund (FSF) - See Recap Below

12,453,857

Total State Aid - Fund 199

15,798,799

TIF Fund (Technology Allotment)

220,126

Total State Aid - Fund 411

220,126

High School Allotment - Fund 429

583,375

(may be 423 thru 428 rolled up to 429 in PEIMS)

Chapter 46 Existing Debt Allotment

0

Chapter 46 Instructional Facilities Allotment

0

Total State Aid - Fund 599

0

TOTAL STATE AID - ALL FUNDS

16,602,301

Recap of FSF Funding Source:

Tier I State Aid

2,618,772

Total Tier II State Aid

0

Additional State Aid for Tax Reduction (Sec 42.2516(b)(1))

12,564,731

Less: High School Allotment (separate fund code)

(583,375)

Staff Allotment (\$500 x F-T employees + \$250 x P-T emp)

249,000

Rider 86 Allotment (\$23.63 per WADA)

223,502

Total Other Programs

0

Penalty for Setting M&O Rate Less Than Compressed Rate

0

Reduction for "Excess" Revenue

0

Less: Available School Fund

(2,618,772)

12,453,857

Appendix B

District Name: LA PORTE ISD
 County-District No.: 101-916
 Run Date: 24-Jun-08

SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:

M&O Revenue From State (not including Fund 599)	16,607,301
M&O Revenue From Local Taxes (net of recapture and up to compressed rate)	36,170,473
M&O Revenue From Local Taxes (for first \$.04 (\$.06 in 08-09) above compressed rate; no recapture)	2,274,207
M&O Revenue From Local Taxes (net of recapture for pennies beyond compressed rate + \$.04 (or \$.06))	0
2007-08 TOTAL STATE/LOCAL M&O REVENUE	55,051,980

Comparison of HB 1 State Aid to Hold Harmless Base:

Hold Harmless Base Revenue (the "greater of" amount)	50,157,845
Less: Net Gain (@ \$1.50) From Chapter 41 Partnership	0
Salary Allotment	1,333,925
High School Allotment	583,375
Total Base Revenue	52,075,146
Staff Allotment	249,000
Total Revenue for HB 1 Comparison	52,324,146
M&O Revenue From State (up to compressed rate) From Cell F150	16,607,301
Less: Technology Allotment	(220,126)
Less: Levels 2 & 3 of Tier II	0
Less: Rider 86 Allotment	(223,502)
Less: Adjustment to Additional State Aid for Tax Reduction	(5,000)
Add Back: TSD & TSB Charges	0
Add Back: Penalty for Setting M&O Tax Rate Below Compressed Rate	0
M&O Revenue From Local Taxes (up to compressed rate and net of recapture)	36,170,473
Total Revenue	52,329,145

IF DISTRICT ENTERS INTO AN OPTION 4 AGREEMENT WITH A CHAPTER 41 DISTRICT:**This District's Cost per WADA:**

State's Share of Tier I	N/A
Tier II Aid (including Level 2)	N/A
Total Taxes Collected (including taxes collected on the \$.04 above the compressed rate)	N/A
Total Revenue	N/A
WADA	N/A
COST PER WADA	N/A

Number of WADA District Allowed to Sell:

Portion of State Aid Paid From Foundation Fund	N/A
Cost per WADA	N/A
WADA DISTRICT CAN SELL	N/A

Appendix B
La Porte Independent School District
Recapture Costs - Option 3
School Years: 2007-08 and 2008-09

Hold Harmless Tax Rate:

1992-93 Total M&O Revenue
1992-93 WADA
Chapter 41 WADA
WADA Ratio (YEAR to 1992-93)
1992-93 Total M&O Rev Adj for WADA change
ASF Distribution
1992-93 Adjusted Revenue Less ASF
1992-93 M&O Effective Rate
Hold Harmless Effective Rate

HB1 2007-08 OPTION 3 COST @ \$364,500 Up To Comp Rate	HB1 2008-09 OPTION 3 COST @ \$374,200 Up To Comp Rate
34,345,050	34,345,050
8,212.0100	8,212.0100
9,458.1707	9,458.3906
1.1517	1.1518
39,556,862	39,557,782
2,130,206	2,618,772
37,426,656	36,939,010
0.0133	0.0133
0.0150	0.0150

Tax Base at Equalized Level:

Tax Base at Equalized Level

3,447,503,220	3,539,329,763
---------------	---------------

Tax Base at Hold Harmless Level:

1992-93 Hold Harmless Tax Base
Hold Harmless Tax Base per WADA
Adjusted Hold Harmless Tax Base per WADA
Adjusted Tax Base Retained at HH Level

2,495,110,394	2,462,600,640
263,805	260,361
334,571	338,222
3,164,433,627	3,199,035,561

Tax Base Reduction:

Tax Base Retained
Excess Tax Base
Proportional Tax Base Reduction
Tax Base Retained per WADA

3,447,503,220	3,539,329,763
1,688,710,168	2,178,249,121
0.3288	0.3810
364,500	374,200

Cost of Buying WADA:

M&O Taxes Collected Up to Compressed Rate
M&O Taxes Collected Beyond Compressed Rate + \$.04
Total M&O Taxes Subject to Recapture
Initial Cost of Buying WADA
WADA Needed to Equalize Wealth *
Initial Cost per WADA
WADA Credit for Tuition Paid
WADA Credit for New Instr. Facilities Allot.
WADA Needed to be Purchased
Adjusted Cost After WADA Credits

55,064,571	56,855,165
55,064,571	56,855,165
18,082,477	21,634,930
4,632.9497	5,821.0826
3,903.02	3,716.65
0.0000	0.0000
31.7146	1.3453
4,601.2351	5,819.7373
17,958,694	21,629,930

Credits Against Initial Cost:

Early Agreement/Efficiency Credit
Credit for Appraisal Costs

370,636	465,687
203,578	249,245

Discounted Cost

Discounted Cost per WADA

17,384,480	20,914,998
3,778	3,594

Was the Option chosen the least expensive?
(if it was not, change the Y to N for the applicable year)

y	y
---	---

* If district has "excess revenue" on the Calc Data worksheet (Cell D93 or E93), the district must purchase additional WADA at a cost equal to the amount of the excess, as determined by the Commissioner.

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Appendix C

La Porte ISD
Staffing Plan (FTE's) - Campuses
Budget 2008-09

	High School / Alternative		Junior High			Elementary						Total	
	La Porte High School	De Walt	Baker 6th	La Porte	Lomax	Bayshore	College Park	La Porte	Lomax	Jennie Reid	Rizzuto	Heritage	2008-09
	2008-09	2008-09	2008-09	2008-09	2008-09	2008-09	2008-09	2008-09	2008-09	2008-09	2008-09	2008-09	
Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00
Associate Principal	1.00												1.00
Assistant Principals	4.00		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	14.00
9th Grade Ctr Principal	1.00												1.00
Counselors	6.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	18.00
Career & College Readiness Specialist					0.50								1.00
Coordinator Drug	1.00												1.00
Technology	1.00			0.50	0.50								2.00
Athletic Director	1.00												1.00
Head Football	1.00												1.00
Athletic Trainer	1.00												1.00
Attendance (Truant) Officer	1.00												1.00
Librarian	1.00		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	11.00
Nurses	2.00		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00
Academic Comp Ed Sp ACES	1.00												1.00
LSSP			0.25	0.25	0.25	1.00	1.00	1.00	0.50	0.25			1.00
Diagnostician	0.80	0.20	1.00	0.50	0.50	1.00	1.00	1.00	0.50	1.00		0.50	7.00
Occupational/Physical Therapists	0.37		0.33	0.40	0.33	0.37	0.37	1.37	0.40	0.40	0.33	0.33	5.00
Speech Pathologist	2.00		0.34	0.33	0.33	1.00	1.00	0.60	0.50	0.70	0.50	0.40	7.00
Speech Pathologist Assistant						0.30	0.30	0.40	1.00	1.00	0.60	1.00	2.00
TAKS Enrichment Specialists						1.00	1.00	1.00	1.00	1.00	1.00	1.00	9.00
TEKS Specialist						1.00	1.00	1.00	1.00				2.00
Bilingual Facilitator								1.00			1.00	1.00	3.00
Teachers	148.00	13.50	41.17	43.17	40.66	31.61	35.62	35.61	36.28	33.28	38.32	35.28	532.50
Aides	16.00	5.50	11.50	8.50	7.50	10.00	13.00	10.00	7.50	9.00	8.50	8.00	115.00
Secretaries	2.00		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	1.00	13.00
Registrar	1.00												1.00
Clerks	15.00	1.00	2.00	3.00	3.00	2.00	1.50	1.50	2.50	1.50	1.50	1.50	36.00
Security	2.00			1.00	1.00	0.86		0.86		0.43		0.43	4.00
Crossing Guard/Cafeteria Monitor													2.58
Monitor - Cafeteria													8.00
Total	212.17	23.20	62.59	64.15	60.57	54.84	61.79	59.34	56.68	54.56	60.75	55.44	826.08

Appendix C

La Porte ISD
Staffing Plan (FTE's) - Departmental
Budget 2008-09

Position Description	Superintendent 2008-09	Administration 2008-09	Curriculum 2008-09	Technology 2008-09	Business 2008-09	Human Resources 2008-09	Communications 2008-09	Total 2008-09
Superintendent	1.00							1.00
Assistant Superintendent		1.00	1.00					2.00
Chief Financial Officer					1.00			1.00
Executive Director of Technology				1.00				1.00
Executive Director							1.00	1.00
Communications								
Executive Director Secondary			1.00					
Education								
Executive Director Elementary			1.00					
Education								
Executive Director								
Accountability/School			1.00					
Improvement								
Executive Director Human								1.00
Resources						1.00		1.00
Director - Special Education			1.00					1.00
Director - Special Projects			1.00					1.00
Director - Information Serv				1.00				1.00
Director - Network Serv				1.00				1.00
Director - Human Resources						1.00		1.00
Director of Finance					1.00			1.00
Accountant					1.00			1.00
Systems Analyst					1.00			1.00
Assistant Systems Analyst					1.00			1.00
Manager - Purchasing					1.00			1.00
Coordinator - Sp Ed					1.00			1.00
Coordinator - Staff Development			1.00					1.00
LSSP			1.00					1.00
Behavioral Specialist Autism			3.00					3.00
Behavioral Specialist			1.00					1.00
Homebound			1.00					1.00
LVN Nurse			1.00					1.00
Special Education Assistive								
Technology Specialist			1.00					1.00
Visually Impaired Teacher			1.00					1.00
Bilingual Coordinator				1.00		1.00		2.00
Specialist - PEIMS Data				2.00				2.00
Administrator - System				1.00				1.00
Administrator - Sys/Database				1.00	1.00			2.00
Administrator - Network								
Secretaries	1.00	1.00	4.00	1.00			1.00	9.00
Clerks			1.00	2.00			2.00	5.00
Aide			3.00				1.00	4.00
Specialist - Publications								
Technicians				5.00				5.00
Coordinator - Technical Supp				1.00				1.00
Coordinator - H.R.						2.00		2.00
Coordinator - Benefits						1.00		1.00
Coordinator - Comm.							1.00	1.00
Bookkeeper								
Coordinator Payroll								
Payroll								
Coordinator Accounts Payable								
Accounts Payable								
Receptionist								
Printer						1.00		1.00
Total	2.00	2.00	26.00	17.00	14.00	7.00	8.00	75.00

Appendix C

**La Porte ISD
Staffing Plan (FTE's) - Maintenance/Transportation/Nutrition
Budget 2008-09**

Position Description	Maintenance 2008-09	Transportation 2008-09	Nutrition 2008-09	Total 2008-09
Director	1.00	1.00	1.00	3.00
Assistant Director		1.00	1.00	2.00
Coordinator - Maintenance	1.00			1.00
Lead Driver		2.00		2.00
Secretaries		1.00	1.00	2.00
Clerk		1.00	1.00	2.00
Maintenance Dispatcher	1.00			1.00
Supervisor - Tool Rm/Supply	1.00			1.00
Specialist	1.00			1.00
Consultant	1.00			1.00
Coordinator - Lead Carpenter	1.00			1.00
Gen Maint - Foreman	1.00			1.00
Gen Maint - Locksmith	1.00			1.00
Gen Maint - Roofer	1.00			1.00
Gen Maint - Sr. Plumber	1.00			1.00
Gen Maint - Plumbers	1.00			1.00
Gen Maint - Carpenter	1.00			1.00
Gen Maint - Laundry - foreman	1.00			1.00
Gen Maint - Laundry	1.00			1.00
Gen Maint - Technician	5.00			5.00
Gen Maint - Senior Tech	1.00			1.00
HVAC - Foreman	1.00			1.00
HVAC - Sr Technicians	3.00			3.00
HVAC - Technicians	3.00			3.00
Electronics - Forman	1.00			1.00
Electronics - Sr Technicians	3.00			3.00
Electronics - Technicians	2.00			2.00
Warehouse - Supervisor	1.00			1.00
Warehouse - Assistant Supervisor	1.00			1.00
Warehouse - Clerk/Driver	2.00			2.00
Groundskeeper - Athletics	2.00			2.00
Evening Shift - Electrical Tech	1.00			1.00
Evening Shift - HVAC Tech	1.00			1.00
Evening Shift - Painters	3.00			3.00
Mechanic - Supervisor		1.00		1.00
Mechanic		4.00		4.00
Mechanic - Helper		4.00		4.00
Bus Drivers		51.00		51.00
Assoc. Bus Driver		6.00		6.00
Driver/Cafeteria Worker		0.60	0.40	1.00
Bus Monitors		22.00		22.00
Crossing Guards		8.42		8.42
Crossing Guard/Cafeteria Monitor		1.14	0.86	2.00
Manager			12.00	12.00
Assistant Manager - 7.5 hrs.			1.00	1.00
Assistant Manager - 6 hrs.			3.00	3.00
Caterer			1.00	1.00
6 Hour Cafeteria Worker			33.00	33.00
5 Hour Cafeteria Worker			12.00	12.00
4 Hour Cafeteria Worker			10.00	10.00
3 Hour Cafeteria Worker			37.00	37.00
Custodial - Coordinator	1.00			1.00
Custodial - Day Supervisor	1.00			1.00
Custodial - Night Supervisor	1.00			1.00
Custodial - Head Custodian	1.00			1.00
Custodian - 194 Custodian	3.00			3.00
Custodian - 261 Day Custodian	56.00			56.00
Grand Total	108.00	104.16	114.26	326.42

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Section II

Administrative/Professional

Salary Schedule

Appendix C
Administrative/Professional

**2008-2009 Proposed Administrative/Professional Classification & Structure
La Porte ISD**

Pay Grade

1

190 Substance Abuse Program Coordinator
226 Accountant
226 Administrative Intern
226 District Attendance Officer
241 Assistant Business Systems Analyst

	Minimum	Midpoint	Maximum
Daily	\$180.00	\$225.00	\$270.00
190 Days	34,200	42,750	51,300
226 Days	40,680	50,850	61,020
241 Days	43,380	54,225	65,070

Pay Grade

2

187 Counselor, Elementary
195 Behavior Specialist
195 Occupational Therapist
195 Physical Therapist
195 Sp. Ed. Assistive Technology Specialist
195 Speech Language Pathologist Assistant
200 Counselor, Secondary
200 Career and College Readiness Specialist
210 Counselor, Senior
210 Instructional Technology Specialist (ITS)
210 TEKS Specialist
226 Assistant Director, School Nutrition
226 Assistant Director, Transportation
226 District Athletic Trainer
226 PEIMS Data Specialist
241 Database/System Administrator
241 Network Administrator
241 System Administrator

	Minimum	Midpoint	Maximum
Daily	\$225.00	\$281.25	\$337.50
187 Days	42,075	52,594	63,113
190 Days	42,750	53,438	64,125
192 Days	43,200	54,000	64,800
195 Days	43,875	54,844	65,813
200 Days	45,000	56,250	67,500
210 Days	47,250	59,063	70,875
226 Days	50,850	63,563	76,275
241 Days	54,225	67,781	81,338

Pay Grade

3

195 Diagnostician
195 Licensed Specialist in School Psychology
195 Speech Language Pathologist
210 Assistant Principal, Elementary School (K-5)
210 Coordinator, At Risk
226 Coordinator, Bilingual Education
226 Coordinator, Special Education
226 Coordinator, Staff Development
226 Director, Bands
226 Manager of Purchasing Contracts
241 Business Systems Analyst

	Minimum	Midpoint	Maximum
Daily	\$243.00	\$303.75	\$364.50
195 Days	47,385	59,231	71,078
210 Days	51,030	63,788	76,545
226 Days	54,918	68,648	82,377
241 Days	58,563	73,204	87,845

Pay Grade

4

210 Assistant Principal, Junior High School (6-8)
210 Assistant Principal, High School

	Minimum	Midpoint	Maximum
Daily	\$272.28	\$328.05	\$383.82
210 Days	57,179	68,891	80,602

Appendix C
Administrative/Professional

Pay Grade

5

226 Associate Principal, High School
226 Director, Human Resources
226 Director, Instructional Technology
226 Director, School Nutrition
226 Director, Special Education
226 Director, Transportation
226 Director, Web Applications & Library Services
226 Principal, DeWalt Alternative School
226 Principal, Elementary School (K-5)
226 Public Information Officer/Public Relations/Education Foundation Director
241 Director, Facilities and Construction
241 Director, Information Systems
241 Director, Maintenance
241 Director, Network Services

	Minimum	Midpoint	Maximum
Daily	\$294.06	\$354.29	\$414.52
210 Days	61,753	74,401	87,049
226 Days	66,458	80,070	93,682
241 Days	70,868	85,384	99,899

Pay Grade

6

226 Director of Athletics
226 Director of Finance
226 Director, Support Programs and Special Projects
226 Principal, Junior Highs and Baker (6-8)
241 Executive Director, Technology

	Minimum	Midpoint	Maximum
Daily	\$317.58	\$382.63	\$447.68
226 Days	71,773	86,474	101,176
241 Days	76,537	92,214	107,891

Pay Grade

7

226 Executive Director, Accountability and School Improvement
226 Executive Director, Elementary Education
226 Executive Director, Human Resources
226 Executive Director, Secondary Education
226 Principal, High School

	Minimum	Midpoint	Maximum
Daily	\$342.99	\$413.24	\$483.49
226 Days	77,516	93,392	109,269

Pay Grade

8

226 Assistant Superintendent for Administration
226 Assistant Superintendent for Curriculum & Instruction

	Minimum	Midpoint	Maximum
Daily	\$370.43	\$446.30	\$522.17
226 Days	83,717	100,864	118,010

Pay Grade

9

226 Chief Financial Officer

	Minimum	Midpoint	Maximum
Daily	\$418.28	\$501.29	\$584.30
226 Days	94,531	113,292	132,052

Section III

Certified Instructional Staff: Classroom Teachers/Librarians/Nurses (RN) Hiring Schedule

Appendix C
LA PORTE INDEPENDENT SCHOOL DISTRICT

**2008-2009 HIRING SCHEDULE FOR
TEACHERS, LIBRARIANS, AND NURSES (RNs)**

Years Experience	Bachelor Degree	Masters Degree
0	\$43,700	\$44,700
1	\$43,900	\$44,900
2	\$44,000	\$45,000
3	\$44,200	\$45,200
4	\$44,400	\$45,400
5	\$44,600	\$45,600
6	\$44,800	\$45,800
7	\$45,000	\$46,000
8	\$45,200	\$46,200
9	\$45,400	\$46,400
10	\$45,600	\$46,600
11	\$45,800	\$46,800
12	\$46,100	\$47,100
13	\$46,470	\$47,470
14	\$46,970	\$47,970
15	\$47,470	\$48,470
16	\$47,970	\$48,970
17	\$48,670	\$49,670
18	\$49,370	\$50,370
19	\$50,070	\$51,070
20+	\$50,770	\$51,770

This schedule illustrates minimum salaries only. Some employees are paid more than these amounts for additional duty days or stipends. Doctorate degree stipend is \$2,000.

Salary schedules are developed for one year only. Future salaries cannot be predicted from this schedule.

Appendix C

Certified Instructional Staff Pay Ranges 2008-2009

Job Titles

Classroom Teachers

Librarians

Nurses (RN)

Counselors

Daily Rates

<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
\$233.69	\$294.13	\$395.64

Annual Salary

<u>Days</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
187	\$43,700	\$55,002	\$73,984
192	\$44,868	\$56,473	\$75,962
197	\$46,037	\$57,944	\$77,940
202	\$47,205	\$59,414	\$79,919
206	\$48,140	\$60,591	\$81,501
210	\$49,075	\$61,767	\$83,084
222	\$51,879	\$65,297	\$87,831

Highest Degree

***Master's Degree = \$1,000**

***Doctorate Degree = \$2,000**

*Prorated yearly

Section IV

Paraprofessional

Salary Schedule

Appendix C
Clerical/Paraprofessional

**2008-2009 Proposed Clerical/Paraprofessional Classification & Structure
La Porte ISD**

Pay Grade

1

187 Aide, D.A.E.P. Instructional
187 Aide, ESL
187 Aide, Instructional
187 Aide, ISS
187 Aide, Physical Education
187 Aide, Title I Instructional

7.5 Hours per day basis

	Minimum	Midpoint	Maximum
Hourly	\$8.92	\$10.75	\$12.58
187 Days	12,510	15,077	17,643

Pay Grade

2

182 Job Coach
187 Aide, Clerical
187 Aide, Library
187 Aide, Instructional Technology (ITA)
187 Aide, Special Education
187 Aide, Special Education, Life Skills
187 Aide, Special Education, PASS
187 Aide, Special Education, PPCD
187 Aide, Special Education, Visual Imp.
187 Clerk, ARD

	Minimum	Midpoint	Maximum
Hourly	\$9.64	\$11.61	\$13.58
182 Days	13,159	15,848	18,537
187 Days	13,520	16,283	19,046

187 Clerk, Student Drug Testing Program PP2 or PP3

Pay Grade

3

177 Certified Deaf Interpreter
187 Clerk, Building
200 Clerk, Attendance
200 Clerk, Counselor
200 Clerk/Receptionist, High School
200 Clerk, Truant Officer
202 Clerk, High School Fine Arts
210 Clerk, High School AP/Counselor
210 Clerk, High School Attendance
226 Clerk II, Communications
226 Clerk, High School Registrar
226 Clerk/Dispatcher, Transportation
226 Clerk/Receptionist, Communications
226 Clerk I, Communications

	Minimum	Midpoint	Maximum
Hourly	\$10.79	\$13.00	\$15.21
177 Days	14,324	17,258	20,191
187 Days	15,133	18,233	21,332
200 Days	16,185	19,500	22,815
202 Days	16,347	19,695	23,043
210 Days	16,994	20,475	23,956
226 Days	18,289	22,035	25,781

Pay Grade

4

200 Clerk, DeWalt
200 Clerk, School Nutrition
226 Clerk, Data, Technology
226 Clerk, High School Associate Principal
226 Clerk, High School Finance

	Minimum	Midpoint	Maximum
Hourly	\$11.87	\$14.30	\$16.73
200 Days	17,805	21,450	25,095
226 Days	20,120	24,239	28,357

Pay Grade

5

187 Licensed Vocational Nurse (LVN)
200 Secy, Rizzuto
226 Clerk, Accounts Payable
226 Clerk, Special Education/PEIMS
226 Printer, Communications/Publications
226 Secy, DeWalt Principal
226 Secy, Elementary School Principal
226 Secy, Junior High & Baker Principal (6-8)

	Minimum	Midpoint	Maximum
Hourly	\$13.06	\$15.73	\$18.40
187 Days	18,317	22,061	25,806
200 Days	19,590	23,595	27,600
226 Days	22,137	26,662	31,188

Appendix C
Clerical/Paraprofessional

Pay Grade

6

226 Clerk, Accounting
226 Clerk, Payroll
226 Secy, Athletic Office
226 Secy, Dir of Federal and State Programs
226 Secy, Dir of School Nutrition
226 Secy, Dir of Special Education
226 Secy, Dir of Transportation
226 Specialist, AESOP/NCLB
226 Specialist, Benefits
226 Specialist, Publications
241 Specialist, Maintenance

	Minimum	Midpoint	Maximum
Hourly	\$14.10	\$16.99	\$19.88
226 Days	23,900	28,798	33,697
241 Days	25,486	30,709	35,933

Pay Grade

7

226 Bookkeeper
226 Registrar, High School
226 Secy, Exec Dir, Accountability and School Improvement
226 Secy, Exec Dir, Technology
226 Secy, Exec Dirs, Elem & Sec Education
226 Secy, High School Principal
226 Secy, PIO/PR/Education Foundation Director

	Minimum	Midpoint	Maximum
Hourly	\$15.23	\$18.35	\$21.47
226 Days	25,815	31,103	36,392

Pay Grade

8

226 Coord, Accounts Payable
226 Coord, Benefits
226 Coord, Certification & Contracts
226 Coord, Communications
226 Coord, Human Resources
226 Coord, Payroll
226 Secy, Asst. Supts & CFO
241 Coord, Custodial Svcs/Maintenance Secy

	Minimum	Midpoint	Maximum
Hourly	\$17.06	\$20.55	\$24.04
226 Days	28,917	34,832	40,748
241 Days	30,836	37,144	43,452

Pay Grade

9

226 Administrative Assistant to Superintendent

	Minimum	Midpoint	Maximum
Hourly	\$19.61	\$23.63	\$27.65
226 Days	33,239	40,053	46,867

Section V

Manual Trades Salary Schedule

Appendix C
Manual Trades

2008-2009 Proposed Manual Trades Classification & Structure
La Porte ISD

Pay Grade

1

177 Cafeteria Monitor
177 School Crossing Guard
177 Crossing Guard/Café Worker
177 Crossing Guard/Monitor
181 Bus Monitor
181 Bus/Cafeteria Monitor
181 Cafeteria Worker
261 Custodian
261 Laundry Worker

8 Hours per day basis

		Minimum	Midpoint	Maximum
Hourly		\$7.80	\$9.40	\$11.00
177	Days	11,045	13,310	15,576
181	Days	11,294	13,611	15,928
261	Days	16,286	19,627	22,968

Pay Grade

2

181 Assistant Cafeteria Manager
181 Cafeteria Manager Trainee
181 Cafeteria Caterer
261 Groundskeeper
261 Structural Maintenance Helper
261 Warehouse Worker/Driver

		Minimum	Midpoint	Maximum
Hourly		\$8.58	\$10.34	\$12.10
181	Days	12,424	14,972	17,521
261	Days	17,915	21,590	25,265

Pay Grade

3

177 Security Assistant
181 Cafeteria Manager I (Elementary School)
261 Clerk, Warehouse/Driver/Receiver
261 Head Custodian (High School)
261 Transportation Mechanic's Helper

		Minimum	Midpoint	Maximum
Hourly		\$10.30	\$12.41	\$14.52
177	Days	14,585	17,573	20,560
181	Days	14,914	17,970	21,025
261	Days	21,506	25,912	30,318

Pay Grade

4

181 Associate Bus Driver
181 Bus Driver
181 Bus Driver/Cafeteria Worker
181 Cafeteria Manager II (Junior High School)
~~261 Clerk, Tool Room~~
261 Electronics Apprentice
261 General Maintenance Technician
261 Grounds Maintenance Foreman
261 HVAC Apprentice
261 Job Controller/Dispatcher
261 Laundry Foreman
261 Lead Bus Driver
261 Painter
261 Tool/Supply Supervisor
261 Warehouse, Asst. Supervisor

		Minimum	Midpoint	Maximum
Hourly		\$12.26	\$14.77	\$17.28
181	Days	17,752	21,387	25,021
261	Days	25,599	30,840	36,081

Appendix C
Manual Trades

Pay Grade

5

181 Cafeteria Manager III (High School)
181 Cafeteria Manager Snack Bar (High School)
261 Carpenter/Cabinet Maker
261 Electrical Technician
261 Electronics Technician
261 HVAC Technician
261 Plumber
261 General Maintenance Roofer
261 Transportation Mechanic
261 Warehouse Supervisor

		Minimum	Midpoint	Maximum
Hourly		\$14.59	\$17.58	\$20.57
181	Days	21,126	25,456	29,785
261	Days	30,464	36,707	42,950

Pay Grade

6

226 Computer Technician I
261 Locksmith
261 Senior Electrician
261 Senior HVAC Technician
261 Senior General Maintenance Technician
261 Senior Plumber
261 Day Custodial Foreman

		Minimum	Midpoint	Maximum
Hourly		\$17.07	\$20.57	\$24.07
226	Days	30,863	37,191	43,519
261	Days	35,642	42,950	50,258

Pay Grade

7

226 Student Support Specialist/Technology
226 ~~Systems Technician~~
226 Technology Desktop Coordinator
226 Technology Support Coordinator
261 Evening Custodial Foreman
261 Lead Carpenter/Asbestos Coordinator
261 ~~Lead Plumber~~

		Minimum	Midpoint	Maximum
Hourly		\$19.64	\$23.66	\$27.68
226	Days	35,509	42,777	50,045
261	Days	41,008	49,402	57,796

Pay Grade

8

261 Electrical/Electronics Foreman
261 HVAC Foreman
261 Maintenance Team Leader
261 Transportation Shop Supervisor

		Minimum	Midpoint	Maximum
Hourly		\$21.60	\$26.03	\$30.46
261	Days	45,101	54,351	63,600

Section VI

Supplements to Base Salaries

Appendix C

Athletic Coaches		2008-2009		2008-2009	2007-2008	Added
PAY		Stipend	Number of	Extended	Hold	Expense
Location	Stipend DESCRIPTION	Amount	Staff	Amount	Harmless	
001	Baseball Asst. Varsity Coach	\$3,500	1	\$ 3,500		
001	Baseball Head Coach	\$6,000	1	\$ 6,000	\$ 7,500	\$ 1,500
001	Baseball Sub-Varsity Coach	\$3,500	2	\$ 7,000		
001	Basketball Boys Asst. Varsity & JV Coach	\$4,000	1	\$ 4,000	\$ 5,200	\$ 1,200
001	Basketball Boys Freshman B Coach	\$2,800	1	\$ 2,800		
001	Basketball Boys Head Coach	\$8,000	1	\$ 8,000		
001	Basketball Boys Sophomore Coach	\$4,000	1	\$ 4,000	\$ 4,200	\$ 200
001	Basketball Boys Freshman A Coach	\$2,800	1	\$ 2,800		
001	Basketball Girls JV Coach	\$4,000	1	\$ 4,000	\$ 5,200	\$ 1,200
001	Basketball Girls Head Coach	\$8,000	1	\$ 8,000		
001	Basketball Girls Freshman A Coach	\$2,800	1	\$ 2,800		
001	Basketball Girls Freshman B Coach	\$2,800	1	\$ 2,800		
001	Campus Athletic Coordinator Coach	\$10,000	1	\$ 10,000		
001	Cross Country Girls Asst. Varsity Coach	\$3,100	1	\$ 3,100		
001	Cross Country Head Boys Coach	\$3,500	1	\$ 3,500	\$ 3,750	\$ 250
001	Cross Country Head Girls Coach	\$3,500	1	\$ 3,500	\$ 3,750	\$ 250
001	Football Assistant Head Coach	\$1,500	1	\$ 1,500		
001	Football Defensive Coordinator Coach	\$8,000	1	\$ 8,000		
001	Football Equipment Coordinator Coach	\$1,200	1	\$ 1,200		
001	Football Head Coach	\$14,750	1	\$ 14,750		
001	Football Offensive Coordinator Coach	\$8,000	1	\$ 8,000		
001	Football Special Teams Coordinator Coach	\$1,000	1	\$ 1,000		
001	Football Strength Coordinator Coach	\$1,500	1	\$ 1,500		
001	Football Subvarsity Coach	\$5,700	6	\$ 34,200		
001	Football Subvarsity Head Coach	\$250	1	\$ 250		
001	Football Varsity Coach	\$6,200	5	\$ 31,000		
001	Football Video Technician Coach	\$600	1	\$ 600		
001	Golf Varsity Coach	\$4,300	1	\$ 4,300	\$ 4,900	\$ 600
041, 043	JH Basketball Boys Coach	\$2,000	7	\$ 14,000		
041, 043	JH Basketball Girls Coach	\$2,000	6	\$ 12,000		
041, 043	JH Boys Coordinator Coach	\$6,000	2	\$ 12,000		
041, 043	JH Football Coach	\$2,000	7	\$ 14,000		
041, 043	JH Girls Coordinator Coach	\$6,000	2	\$ 12,000		
041, 043	JH Tennis Coach	\$1,200	1	\$ 1,200		
041, 043	JH Track Boys Coach	\$1,200	6	\$ 7,200		
041, 043	JH Track Girls Coach	\$1,200	6	\$ 7,200		
041, 043	JH Volleyball Coach	\$2,000	6	\$ 12,000		
001	Power Lifting Head Coach	\$2,000	0	\$ -		
001	Soccer Boys Head Coach	\$5,000	1	\$ 5,000	\$ 6,400	\$ 1,400
001	Soccer Boys JV Coach	\$2,000	1	\$ 2,000		
001	Soccer Girls Head Coach	\$5,000	1	\$ 5,000	\$ 6,400	\$ 1,400
001	Soccer Girls JV Coach	\$2,000	1	\$ 2,000		
001	Softball Head Coach	\$6,000	1	\$ 6,000	\$ 7,500	\$ 1,500
001	Softball JV Coach	\$3,500	1	\$ 3,500		
001	Softball Freshman Coach	\$2,800	1	\$ 2,800		
001	Swim Head Coach	\$5,000	1	\$ 5,000	\$ 5,800	\$ 800
001	Tennis Head Coach	\$5,000	1	\$ 5,000		
001	Track Boys Head Coach	\$3,750	1	\$ 3,750		
001	Track Boys JV Coach	\$2,500	0	\$ -		
001	Track Boys Freshman Coach	\$2,500	2	\$ 5,000		
001	Track Girls Head Coach	\$3,750	1	\$ 3,750		
001	Track Girls JV Coach	\$2,500	1	\$ 2,500	\$ 3,100	\$ 600
001	Track Girls Freshman Coach	\$2,500	2	\$ 5,000		
001	Volleyball Asst. Varsity & JV Coach	\$4,500	1	\$ 4,500	\$ 5,200	\$ 700
001	Volleyball Freshman B Coach	\$2,800	1	\$ 2,800		
001	Volleyball Head Coach	\$7,500	1	\$ 7,500		
001	Volleyball Freshman A Coach	\$2,800	1	\$ 2,800		
		Sub Total		\$ 347,600		\$ 11,600
		Grand Total		\$ 359,200		Additional

Appendix C

High School			2008-2009		2008-2009	2007-2008	Added
Pay Loc	Stipend Description	STP Type	Stipend Amount	Number of Staff	Extended Amount	Hold Harmless	Expense
001	Academic Decathlon Head Coach	11	\$ 2,000	1	\$ 2,000		
001	Academic Decathlon Asst. Coach	11	\$ 1,000	1	\$ 1,000		
001	Academic Octathlon Coach	11	\$ 500	1	\$ 500		
001	BAND DIRECTOR Asst.	11	\$ 7,000	2	\$ 14,000		
001	CHEER SPON	11	\$ 3,500	1	\$ 3,500		
001	CHEER SPON Asst	11	\$ 1,600	2	\$ 3,200		
001	CHOIR DIRECTOR	11	\$ 5,500	1	\$ 5,500		
001	CONFERENCE PERIOD INSTRUCT	11	\$ 3,150	varies	varies		
001	DEBATE COACH	11	\$ 3,000	1	\$ 3,000		
001	DEPT HEAD HS MORE THAN TEN	11	\$ 2,000	6	\$ 12,000		
001	DEPT HEADS HS FIVE TO TEN	11	\$ 1,500	4	\$ 6,000		
001	DISTINGUISHED ACHIEVEMENT	11	\$ 2,000	1	\$ 2,000		
001	DRAMA ASST COACH	11	\$ 1,500	2	\$ 3,000	\$ 5,000	\$ 2,000
001	DRAMA HEAD COACH	11	\$ 3,000	1	\$ 3,000	\$ 4,000	\$ 1,000
001	DRILL TEAM Asst DIR	11	\$ 3,500	1	\$ 3,500		
001	DRILL TEAM DIRECTOR	11	\$ 6,000	1	\$ 6,000		
001	ESL SECONDARY	11	\$ 1,000	1	\$ 1,000		
001	FOREIGN LANGUAGE	11	\$ 1,000	9	\$ 9,000		
001	GT LEAD TEACHER	11	\$ 1,000	3	\$ 3,000		
001	JUNIOR CLASS SPONSOR	11	\$ 1,000	1	\$ 1,000		
001	MENTOR TO NEW TEACHER	01	\$ 500	varies	varies		
001	NATION HONOR SOC	11	\$ 1,000	2	\$ 2,000		
001	NEWSPAPER SPONSOR	11	\$ 1,000	1	\$ 1,000		
001	ORCHESTRA DIRECTOR	11	\$ 8,000	1	\$ 8,000		
001	ORCHESTRA DIRECTOR Asst	11	\$ 2,000	1	\$ 2,000		
001	PROJECT LEAP	11	\$ 2,500	1	\$ 2,500		
001	ROTC ASST COACH	11	\$ -	0	\$ -		
001	ROTC HEAD COACH	11	\$ -	0	\$ -		
001	ROTC ORIENTEERING COACH	11	\$ 2,400	1	\$ 2,400		
001	ROTC RIFLE COACH	11	\$ 2,400	1	\$ 2,400		
001	SENIOR CLASS SPONSOR	11	\$ 2,000	1	\$ 2,000		
001	SP ED Aide Behavior Adjustment Class (PASS)	11	\$ 1,000	2	\$ 2,000		
001	SP ED AIDE Life Skills	11	\$ 1,000	3	\$ 3,000		
001	SP ED FACILITATOR HS	11	\$ 3,000	1	\$ 3,000		
001	SP ED OLYMPICS Asst. COACH (Exempt)	11	\$ 2,500	3	\$ 7,500		
001	SP ED Teacher Behavior Adjustment Class (PASS)	11	\$ 3,000	1.25	\$ 3,750		
001	SP ED Teacher Life Skills	11	\$ 3,000	4	\$ 12,000		
001	STUDENT COUNCIL SPONSOR	11	\$ 1,500	2	\$ 3,000		
001	UIL ACCOUNTING COACH	01	\$ 500	1	\$ 500		
001	UIL CALCULATOR APPLICATION COACH	01	\$ 500	1	\$ 500		
001	UIL COMPUTER APPS	01	\$ 500	1	\$ 500		
001	UIL COMPUTER SCIENCE	01	\$ 500	1	\$ 500		
001	UIL CURRENT ISSUES & EVENTS	01	\$ 500	1	\$ 500		
001	UIL DEBATE	01	\$ 500	1	\$ 500		
001	UIL JOURNALISM	01	\$ 500	1	\$ 500		
001	UIL LITERACY CRITICISM	01	\$ 500	1	\$ 500		
001	UIL MATHEMATICS & NUMBER SENSE	01	\$ 500	1	\$ 500		
001	UIL ONE ACT	01	\$ 500	1	\$ 500		
001	UIL READY WRITING	01	\$ 500	1	\$ 500		
001	UIL SCIENCE	01	\$ 500	1	\$ 500		
001	UIL SPEECH	01	\$ 500	1	\$ 500		
001	UIL SPELLING & VOCABULARY	01	\$ 500	1	\$ 500		
001	WEB MASTER	11	\$ 2,000	1	\$ 2,000		
001	YEARBOOK SPONSOR	11	\$ 2,000	1	\$ 2,000		
			Sub Total		\$ 149,750		\$ 3,000
			Grand Total		\$ 152,750		Additional

Appendix C

Grades 7-8			2008-2009		2008-2009
Pay		STP	Stipend	Number of	Extended
Loc	Stipend Description	Type	Amount	Staff	Amount
041	BAND DIRECTOR JH	11	\$ 6,000	1	\$ 6,000
043	BAND DIRECTOR JH	11	\$ 6,000	1	\$ 6,000
041	CHEER SPON JH	11	\$ 1,200	2	\$ 2,400
043	CHEER SPON JH	11	\$ 1,200	0	\$ -
041	CHOIR DIRECTOR JH	11	\$ 2,800	1	\$ 2,800
043	CHOIR DIRECTOR JH	11	\$ 2,800	0	\$ -
041	DEPT HEADS 4 Core	11	\$ 1,000	4	\$ 4,000
043	DEPT HEADS 4 Core	11	\$ 1,000	3	\$ 3,000
043	DEPT HEADS 4 Core 50%	11	\$ 500	2	\$ 1,000
041	ESL SECONDARY	11	\$ 1,000	2	\$ 2,000
043	ESL SECONDARY	11	\$ 1,000	1	\$ 1,000
041	FOREIGN LANGUAGE	11	\$ 1,000	0.5	\$ 500
043	FOREIGN LANGUAGE	11	\$ 1,000	0	\$ -
041	GT LEAD TEACHER	11	\$ 1,000	1	\$ 1,000
041	MENTOR TO NEW TEACHER	01	\$ 500	varies	varies
043	MENTOR TO NEW TEACHER	01	\$ 500	varies	varies
041	ORCHESTRA DIRECTOR JH	11	\$ 4,100	1	\$ 4,100
043	ORCHESTRA DIRECTOR JH	11	\$ 4,100	1	\$ 4,100
041	SP ED Aide BEHAVIOR ADJUSTMENT CLASS (PASS)	11	\$ 1,000	2	\$ 2,000
043	SP ED Aide BEHAVIOR ADJUSTMENT CLASS (PASS)	11	\$ 1,000	0	\$ -
041	SP ED AIDE Life Skills	11	\$ 1,000	0	\$ -
043	SP ED AIDE Life Skills	11	\$ 1,000	1	\$ 1,000
043	SP ED AIDE PASS	11	\$ 1,000	0	\$ -
041	SP ED Teacher BEHAVIOR ADJUSTMENT CLASS (PASS)	11	\$ 3,000	1	\$ 3,000
043	SP ED Teacher BEHAVIOR ADJUSTMENT CLASS (PASS)	11	\$ 3,000	0	\$ -
041	SP ED Teacher Life Skills	11	\$ 3,000	0	\$ -
043	SP ED Teacher Life Skills	11	\$ 3,000	1	\$ 3,000
043	ST COUNCIL SPONSOR JH 50%	11	\$ 450	2	\$ 900
041	ST COUNCIL SPONSOR JH 50%	11	\$ 450	2	\$ 900
041	UIL ART COACH	01	\$ 500	1	\$ 500
043	UIL ART COACH	01	\$ 500	1	\$ 500
041	UIL CALCULATOR APPS COACH	01	\$ 500	1	\$ 500
043	UIL CALCULATOR APPS COACH	01	\$ 500	1	\$ 500
041	UIL CREATIVE WRT & READY WRT COACH	01	\$ 500	1	\$ 500
043	UIL CREATIVE WRT & READY WRT COACH	01	\$ 500	1	\$ 500
041	UIL DICTIONARY SKILLS & SPELLING COACH	01	\$ 500	1	\$ 500
043	UIL DICTIONARY SKILLS & SPELLING COACH	01	\$ 500	1	\$ 500
041	UIL IMPROMPTU SPEAKING COACH	01	\$ 500	1	\$ 500
043	UIL IMPROMPTU SPEAKING COACH	01	\$ 500	1	\$ 500
041	UIL LISTENING COACH	01	\$ 500	1	\$ 500
043	UIL LISTENING COACH	01	\$ 500	1	\$ 500
041	UIL MAPS, GRAPHS & CHARTS COACH	01	\$ 500	1	\$ 500
043	UIL MAPS, GRAPHS & CHARTS COACH	01	\$ 500	1	\$ 500
041	UIL MATHEMATICS COACH	01	\$ 500	1	\$ 500
043	UIL MATHEMATICS COACH	01	\$ 500	1	\$ 500
041	UIL MODERN ORATORY COACH	01	\$ 500	1	\$ 500
043	UIL MODERN ORATORY COACH	01	\$ 500	1	\$ 500
041	UIL NUMBER SENSE COACH	01	\$ 500	1	\$ 500
043	UIL NUMBER SENSE COACH	01	\$ 500	1	\$ 500
041	UIL ONE ACT PLAY COACH	01	\$ 500	1	\$ 500
043	UIL ONE ACT PLAY COACH	01	\$ 500	1	\$ 500
041	UIL ORAL READING COACH	01	\$ 500	1	\$ 500
043	UIL ORAL READING COACH	01	\$ 500	1	\$ 500
043	UIL Regional Meet Coordinator	01	\$ 1,000	1	\$ 1,000
041	UIL SCIENCE I & II COACH	01	\$ 500	1	\$ 500
043	UIL SCIENCE I & II COACH	01	\$ 500	1	\$ 500
			Total		\$ 62,700

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Baker			2008-2009		2008-2009	2007-2008	Added
Pay		STP	Stipend	Number of	Extended	Hold	Expense
Loc	Stipend Description	Type	Amount	Staff	Amount	Harmless	
042	BAND Asst DIRECTOR Baker	11	\$4,500	1	\$4,500		
042	BAND DIRECTOR Baker	11	\$6,000	1	\$6,000		
042	BILINGUAL	11	\$3,000	1	\$3,000		
042	CHOIR DIRECTOR Baker	11	\$600	1	\$600		
042	CONFERENCE PERIOD INST		\$3,150	varies			
042	DEPT HEADS 4 Core	11	\$1,000	2	\$2,000		
042	DEPT HEADS 4 Core 50%	11	\$500	1	\$500		
042	SECONDARY ACAD COMPETITION COOR	11	\$500	1	\$500		
042	ESL SECONDARY	11	\$1,000	0	\$0		
042	ESL SECONDARY 50%	11	\$500	1	\$500		
042	GT LEAD TEACHER	11	\$1,000	1	\$1,000		
042	MENTOR TO NEW TEACHER	01	\$500	varies	varies		
042	ODYSSEY MIND SPONSOR Baker	11	\$500	1	\$500		
042	ORCHESTRA Asst DIRECTOR Baker	11	\$1,250	1	\$1,250		
042	ORCHESTRA DIRECTOR Baker	11	\$2,500	1	\$2,500		
042	SP ED AIDE Life Skills	11	\$1,000	1	\$1,000		
042	SP ED AIDE PASS	11	\$1,000	1	\$1,000		
042	SP ED SPEECH LANG PATHOLOGY C	11	\$5,000	1	\$5,000		
042	SP ED Teacher Life Skills	11	\$3,000	1.33	\$3,990		
042	STUDENT COUNCIL SPONSOR Baker	11	\$600	1	\$600	\$900	\$300
042	SP ED Teacher Behavioral Adj. Class (PASS)	11	\$1,500	0.66	\$990		
042	SPED Teacher Vision	11	\$3,000	1	\$3,000		
			Sub Total		\$38,430		\$300
			Grand Total		\$38,730		Additional

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Elementary			2008-2009
Pay		STP	Stipend
Loc	Stipend Description	Type	Amount
103	BILINGUAL	11	\$3,000
107	BILINGUAL	11	\$3,000
107	ESL DUAL LANGUAGE	11	\$2,000
101	MENTOR TO NEW TEACHER	01	\$500
103	MENTOR TO NEW TEACHER	01	\$500
104	MENTOR TO NEW TEACHER	01	\$500
105	MENTOR TO NEW TEACHER	01	\$500
106	MENTOR TO NEW TEACHER	01	\$500
107	MENTOR TO NEW TEACHER	01	\$500
101	SP ED Aide Behavior Adjustment Class (PASS)	11	\$1,000
101	SP ED Aide Life Skills	11	\$1,000
103	SP ED Aide Life Skills	11	\$1,000
106	SP ED Aide Life Skills	11	\$1,000
107	SP ED Aide Life Skills	11	\$1,000
104	SP ED Aide PPCD	11	\$1,000
105	SP ED Aide PPCD	11	\$1,000
105	SP ED Aide SILC	11	\$1,000
871	SP ED OLYMPICS Asst COACH	11	\$2,500
871	SP ED OLYMPICS HEAD COACH	11	\$3,500
101	SP ED Teacher BEHAVIOR ADJ CLASS (PASS)	11	\$3,000
101	SP ED Teacher Life Skills	11	\$3,000
103	SP ED Teacher Life Skills	11	\$3,000
106	SP ED Teacher Life Skills	11	\$3,000
107	SP ED Teacher Life Skills	11	\$3,000
104	SP ED Teacher PPCD	11	\$3,000
105	SP ED Teacher PPCD (SILC)	11	\$3,000
105	SP ED Teacher SILC	11	\$3,000
		Total	\$49,000

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Paraprofessionals			2008-2009		2008-2009
Pay		STP	Stipend		Extended
Loc	Stipend Description	Type	Amount		Amount
??	Educational Office Professional, Per STEM Phase (I, II, III); Maximum of \$600	11	\$ 200	3	\$ 1,800
726	Registered Texas School Business Administrator	11	\$ 1,000	1	\$ 1,000
726	Certified Texas School Business Administrator	11	\$ 700	1	\$ 700
726	Certified Texas School Business Official	11	\$ 600	1	\$ 600
726	Certified Texas School Business Specialist	11	\$ 600	1	\$ 600
701	DISTRICT ELECTION JUDGE	11	\$ 3,000	1	\$ 3,000
campus based	SP ED Aide of Visionally Impaired	11	\$ 1,000	1	\$ 1,000
726	TEXTBOOK COORDINATOR	11	\$ 3,000	1	\$ 3,000
				Total	\$ 11,700

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Manual Trades			2008-2009		2008-2009
Pay		STP	Stipend	Number of	Extended
Loc	Stipend Description	Type	Amount	Staff	Amount
906	Certified Transportation Specialist	11	\$250	1	\$250
906	Certified Transportation Supervisor	11	\$250	1	\$250
906	Certified Transportation Trainer	11	\$250	1	\$250
906	Certified Transportation Official	11	\$250	1	\$250
906	Field & Student Activity Trips, Bus Drivers, per hour, \$20.00 minimum	0	\$11.50	varies	
906	MASTER TECHNICIAN	11	\$250	0	\$0
906	PREVENTIVE MAINT INSPECTOR	11	\$250	0	\$0
907	School Nutrition Certification Pay	02	\$300	14	\$4,200
907	School Nutrition Incentive Pay	01	\$300	varies	
907	School Nutrition Uniform Allowance	01	\$50	varies	
906	TECHNICIAN	11	\$250	0	\$0
906	TECHNICIAN SPECIALIST	11	\$250	0	\$0
			Total		\$5,200

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Extra Duty/Stipend Descriptions	Amount	Detail
Curriculum:		
AVID Tutors	\$ 10.00	Hourly
Bilingual Child Care	\$8.25	Hourly
Bilingual Teacher, Facilitator, or LSSP	\$ 3,000	11 payments
CTE Facilitator	\$ 24.00	Hourly
Curriculum Writing	\$ 24.00	Hourly
Detention	\$ 24.00	Hourly
Elementary Tutorials	\$ 24.00	Hourly
ESL Certification - one time pay	\$ 500	1 payment
ESL Teacher Dual Language Program	\$ 2,000	11 payments
ESL Teacher of Record for 5 or more LEP students See	\$ 1,000	11 payments
ESL Teacher of Record for less than 5 LEP students	\$ 500	Annual pay in May
Foreign Language Teacher	\$ 1,000	11 payments
Gifted and Talented Lead Teacher	\$ 1,000	1 @ Baker, LXJH, LPJH, 9th Grade, & LPHS
Math or Science Teacher, 5th Grade and Up	\$ 3,000	11 payments
Mentor, to Teachers, Counselors, and Nurses New to the Profession	\$ 500	All requirements for each program must be met to get the one time pay in May.
Music Accompaniment	\$10 to \$50	Hourly
National Board Teacher Certification, Year 1 of Certification	\$ 2,000	11 payments, prorated from certification date. Mentoring requirements must be met; stipend forfeited if promoted to administrative pay scale or assigned outside the certification field; effective 2007-2008
National Board Teacher Certification, Years 2-10 of Certification	\$ 1,000	11 payments. Mentoring requirements must be met; stipend forfeited if promoted to administrative pay scale or assigned outside the certification field; effective 2007-2008
Paraprofessional working outside their assignment days	Regular Hourly rate	paid by ER
Project LEAP	\$ 2,500	11 payments
Saturday School Administrator	\$30	Hourly
Staff Development Delivered by Teachers, Counselors, Librarians, or Nurses (RN's)	\$ 24.00	Hourly
State Master Reading or Math Teacher	\$ 5,000	State Funds
State Master Teacher (Technology)	\$ 1,000	Local Funds
Student Workers	\$ 8.25	Hourly

Extra Duty/Stipend Descriptions		Amount	Detail
Special Education:			
ESY Braille Paraprofessional Services	\$ 9.50	Hourly	
ESY Homebound Speech Therapist	\$ 40.00	Hourly	
ESY Homebound Teacher	\$ 40.00	Hourly	
ESY Licensed Specialist in School Psychology	Daily Rate	Paid by ER	
ESY Nurse	\$ 32.00	Hourly	
ESY Occupational/Physical Therapist	Daily Rate	Paid by ER	
ESY Preparation	\$ 32.00	Hourly	
ESY Student Worker	\$ 8.25	Hourly	
ESY Teacher	\$ 32.00	Hourly	
ESY Teacher of Visually Impaired	\$ 50.00	Hourly	
SP ED Behavioral Specialist	\$ 3,000.00	11 payments	
SP ED Assessments(in-district Diag/LSSP)	\$250.00	Per Assessment, by ER if employee, or as contracted service	
SP ED Certified Deaf Interpreter	\$ 2,000.00	11 payments	
Sp ED Diagnostician Extra-Duty	\$ 24.00	Hourly	
SP ED Facilitator (9-12)	\$ 3,000	11 payments	
SP ED Facilitator Extra-Duty	\$ 24	Hourly	
SP ED In-home Training, Paraprofessional	\$ 20.00	Hourly	
SP ED In-home Training, Teacher	\$ 40.00	Hourly	
SP ED Speech Language Pathology with C's	\$ 5,000		
SP ED Staff Development Preparation	\$ 24.00	Hourly	
SP ED Teacher Life Skills	\$ 3,000	11 payments	
SP ED Teacher of Behavior Adjustment (PASS)	\$ 3,000	11 payments	
SP ED Teacher of Visionally Impaired	\$ 3,000	11 payments	
SP ED Teacher Preschool Program for Children with Disabilities (PPCD)	\$ 3,000	11 payments	
Special Olympics Asst. Coach	\$ 2,500	11 Payments	
Special Olympics Chaperone	\$ 200	Per Out of Town Trip	
Special Olympics Head Coach	\$ 3,500	11 Payments	
Summer School, Regular Education:			
Summer School (LEP) LEP Facilitator	\$290.00	Daily	
Summer School Child Care Aide	\$ 8.25	Hourly	
Summer School Elementary (PK-5) Principal	\$290.00	Daily	
Summer School Nurse	\$240.00	Daily	
	Regular rate		
Summer School Paraprofessional	or \$12.50	Hourly	
Summer School Secondary (6-12) Asst. Principal	\$290.00	Daily	
Summer School Teacher	\$240.00	Daily	

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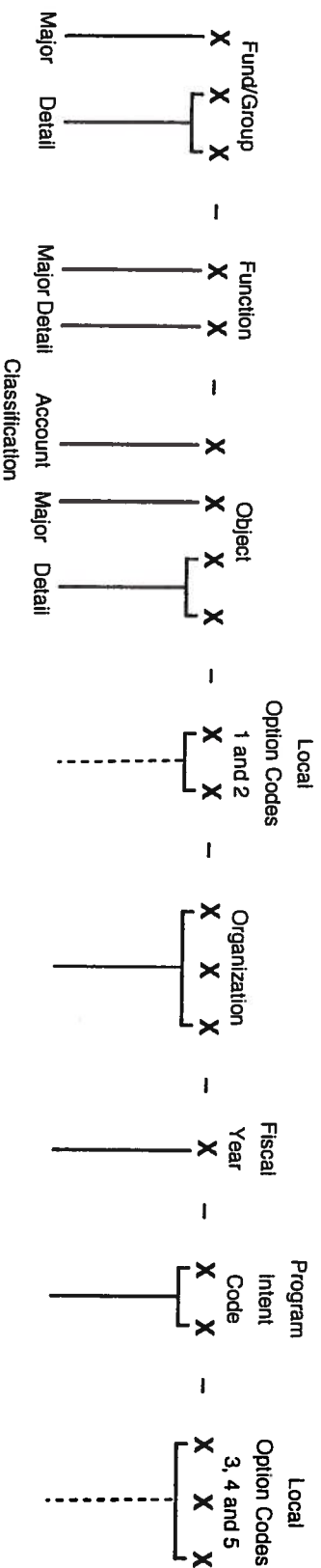
Extra Duty/Stipend Descriptions		Amount	Detail
Athletics:			
Coaches as Bus Drivers In District	\$	15	
Coaches as Bus Drivers Out of District	\$	25	
Coaches at Summer Camps	\$	24.00	Hourly
Varsity Football Head Ticket Seller	\$	50	
Varsity Football Ticket Seller	\$	40	6:00 pm through 3rd Q
Varsity Football Ticket Seller	\$	30	6:00 pm through 3rd Q
Varsity Football Ticket Taker	\$	30	6:00 pm through Half-time
Varsity Football Ticket Taker	\$	20	6:30 pm through 3rd Q
Varsity Football Ramp Supervisor	\$	30	6:30 pm through Half-time
Varsity Football Game Announcer, Press Box Spotter, Press Box Supervisor	\$	40	6:30 pm through 4th Q
Varsity Football Pass Gate Attendant	\$	30	
Ticket Manager	\$	100	Friday Night Games/Play-off Games
Vision Board Operator	\$	100	Friday Night Games/Sub-Varsity Games/Play-off Games
Other Athletics Ticket Sellers and Takers			
1 Game	\$	20	
2 Games	\$	30	
3 Games	\$	40	
More than 3 Games, amount per game over 3	\$	10	
Scorekeeper, Clockkeeper:			
1 Game	\$	20	
2 Games	\$	30	
3 Games	\$	40	
More than 3 Games, amount per game over 3	\$	10	

Appendix D

Financial Accountability System Resource Guide, FASRG

Account Code Structure

- » Created by TEA
- » FAR Module (Financial Accounting & Reporting) contains all account codes:
<http://www.tea.state.tx.us/school.finance/audit/resguide13/index.html>
- » Account codes are uniform throughout the state, except for locally defined codes



Fund Codes:
(1XX-8XX)
Account Group:
(9XX)

Function Codes:
(11-99)

Object Codes:
Assets (1XXX)
Liabilities (2XXX)
Fund Equity (3XXX)
Clearing Accts (4XXX)
Revenues (5XXX)
Expenditures (6XXX)
Other Resources,
Non-Operating Rev
Transfers In (7XXX)
Other Uses,
Non-Operating Exp
Transfers Out (8XXX)

Sub-Object Codes
(00-ZZ)

Organization Codes (001-999)

Fiscal Year Code
(0-9)

Program Intent Codes
(11-99)

Budget Manager Codes
(000-999)

_____ Indicates a mandatory code for State reporting purposes

----- Indicates a code that may be used at local option

Appendix D - La Porte ISD Chart of Accounts

Funds:	Functions:	Objects (Cont'd.):
100 General Fund 199 General Fund 200 Special Revenue (Federal) 204 ESEA, Title IV: Safe/ Drug Free Sch 211 ESEA, Title I, Part A 224 IDEA, Part B: Formula 225 IDEA, Part B: Preschool 226 IDEA, Part B: High Cost Risk Pool 240 Nat'l. School Breakfast/Lunch 244 Vocational Education/CATE 255 Title II, Part A 262 Title II, Part D: Technology 263 Title III 269 Title V, Part A 272 Medicaid Admin Claiming (MAC) 280 Student Drug Testing Program 289 Title VI, Part A: Summer School 380 Special Revenue (State) 390 Summer School LEP Rider 19 393 Texas Successful Schools 394 Pregnancy, Ed and Parent 397 Advanced Placement Incentive 404 ARI - Partner School Initiative 409 Texas High School Completion 411 Technology Allotment 415 Pre-Kindergarten 418 Employee Health Insurance 421 Master Reading/Math Teacher 427 High School Allotment 428 Master Reading Program 429 License Plate Program 460 Special Revenue (Local) 461 Campus Activity Fund 500 Debt Service Funds 511 Debt Service Fund 600 Capital Projects Funds 645 Capital Project Fund S2005A 646 Facility Maintenance Fund S2005A 648 Capital Project Fund S2008 860 Agency Funds 806 Expendable Trust Fund 863 Payroll Clearing Fund 865 Student Activity Fund 900 Capital Assets & L-T Debt 901 Fixed Asset Account Group 902 General L-T Debt Acct Group	11 Instruction 12 Instructional Resources/ Media Serv 13 Curriculum Devel & Instr Staff Devel 21 Instructional Leadership 23 School Leadership 31 Guidance, Counseling & Eval Serv 32 Social Work Services 33 Health Services 34 Student (Pupil) Transportation 35 Food Services 36 Extracurricular Activities 41 General Administration 51 Plant Maintenance & Operations 52 Security & Monitoring Services 53 Data Processing Services 61 Community Services 71 Debt Service 72 Interest on Bonds 73 Debt Service Fees 81 Facility Acquisition & Construction 91 Contracted Instr Serv b/t Public Sch 92 Incremental Costs Assoc w/ Ch 41 93 Pmts to Fiscal Agent/Shared Serv 95 Pmts to JJAEP Objects: 6100 Payroll Costs 6112 Salaries / Wages - Substitute Teachers 6118 Extra Pay - Professionals 6119 Salaries / Wages - Teachers/Professionals 6121 Extra Duty & OT - Support Staff 6128 Salaries / Wages - Part-time & Substitutes 6129 Salaries / Wages - Support Staff 6139 Employee Allowances 6141 Social Security / Medicare 6142 Group Health and Life Insurance 6143 Workers' Compensation 6144 TRS On-Benefit Payments 6145 Unemployment Compensation 6146 TRS Care / Statutory Minimum Payments 6147 Sick Leave Payoff 6148 Vacation Payoff 6149 Disability 6200 Professional & Contracted Services 6211 Legal Services 6212 Audit Services 6213 Tax & Appraisal Collection	6219 Professional Services 6221 Staff Tuition & Related Fees - Higher Ed 6222 Student Tuition - Public Schools 6223 Student Tuition - Other Than to Public Sch 6224 Student Attendance Credits 6229 Tuition & Transfer Payments 6239 Education Service Center Services 6244 Contracted Maintenance & Repair 6245 Contracted Maintenance & Repair 6248 Contracted Maint & Repair Bldg/Grounds 6249 Contracted Maintenance & Repair 6255 Utilities - Water / Trash Disposal 6256 Utilities - Telephone, Fax & Pagers 6257 Utilities - Electricity 6258 Utilities - Gas 6264 Rentals / Operating Leases - Xerox 6269 Rentals / Operating Leases 6299 Miscellaneous Contracted Services 6300 Supplies & Materials 6311 Gasoline & Other Fuels for Vehicles & Buses 6315 Supplies - Custodial 6316 Supplies - Electrical / HVAC / MEP 6317 Supplies - Tires / Tubes 6318 Supplies - Oil / Grease 6319 Supplies - Maintenance & Operations 6321 Textbooks 6325 Reading Materials 6329 Reading Materials 6339 Testing Materials 6341 Food 6342 Non-Food 6344 USDA Commodities 6348 Food Supplies - Locally Defined 6349 Food Service Supplies - Misc 6395 Supplies - Audio / Visual 6396 Supplies - Computer 6397 Freight & Postage 6398 Central Printing 6399 General Supplies 6400 Other Operating Costs 6411 Travel & Subsistence - Employee Only 6412 Travel & Subsistence - Students 6419 Travel & Subsistence - Non-Employees 6425 Property Insurance 6427 Bonding Expenses 6429 Insurance / Other Liability

Appendix D - La Porte ISD Chart of Accounts (Cont'd.)

Objects (Cont'd.):		Organizations (Cont'd.):		Organizations (Cont'd.):	
6439	Election Costs	199	General Fund	MAC	Medicaid Administrative Claims
6492	Payments to Fiscal Agents	203	Special Revenue - Federal Program	PAT	Parents as Teachers
6494	Reclass Transportation Expenditures	204	Special Revenue - Federal Program	Program Intent Codes:	
6497	Fees & Dues	211	Special Revenue - Federal Program		
6498	Awards	224	Special Revenue - Federal Program	00	Revenues
6499	Miscellaneous Operating Costs	225	Special Revenue - Federal Program	11	Basic Educational Services
6500	Debt Service	240	Special Revenue - Federal Program	21	Gifted and Talented
6511	Bond Principal	244	Special Revenue - Federal Program	22	Career & Technology
6521	Interest on Bonds	255	Special Revenue - Federal Program	23	Special Education
6525	Amortization Prem/Discount on Bonds	263	Special Revenue - Federal Program	24	Accelerated Education
6599	Other Debt Service Fees	289	Special Revenue - Federal Program	25	Bilingual
6600	Capital Outlay & Equipment	390	Special Revenue - State Program	26	Non-Disciplinary AED Basic
6619	Land Purchase / Improvement	394	Special Revenue - State Program	27	Disciplinary Alt Ed
6625	Bldg Construction - Professional Serv	404	Special Revenue - State Program	28	Disciplinary AED Basic
6626	Bldg Construction - Design & Fees	409	Special Revenue - State Program	30	Title I Related to SCE
6628	Bldg Construction - Contingency	411	Special Revenue - State Program	91	Athletics
6629	Bldg Purchase/Construction/Improv	415	Special Revenue - State Program	99	Undistributed - General
6631	Vehicles	418	Special Revenue - State Program	Local Option Codes (Separate Lists):	
6639	Furniture, Equipment & Software	461	Special Revenue - Local Program		
6649	Fixed Assets - Other	511	Debt Service Fund		
6669	Library Books & Media	635	Capital Projects Fund		
7000	Other Resources / Non-Operating Re	640	Capital Projects Fund	Sub-Object Codes	
7911	Sale of Bonds	645	Capital Projects Fund		
7912	Sale of Real/Pers Property	699	Capital Projects Fund	Budget Manager Codes	
7914	Loan Proceeds - Govtl Fund Types	701	Superintendent's Office		
7915	Operating Transfers In	702	Board of Trustees	Sub-Object Codes	
7916	Prem/Discount on Issuance of Bonds	703	Tax Appraisal/Collection		
8000	Other Uses / Non-Operating Expense	726	Business Office	Sub-Object Codes	
8911	Operating Transfers Out	727	Personnel Office		
8949	Other Uses	728	Associate Supt for Administration	Sub-Object Codes	
Organizations:		729	Technology Service Center		
		730	Communications	Sub-Object Codes	
		750	General Administration		
		806	Agency Fund	Sub-Object Codes	
		808	Agency Fund		
		863	Agency Fund	Sub-Object Codes	
		865	Agency Fund		
		871	District Wide Services	Sub-Object Codes	
		905	Maintenance & Operations		
		906	Transportation	Sub-Object Codes	
		907	Food Service		
		908	Boys Athletics	Sub-Object Codes	
		912	Girls Athletics		
		914	Instruction Department	Sub-Object Codes	
		916	Special Services		
		999	Undistributed	Sub-Object Codes	

Appendix D
La Porte ISD
Chart of Accounts - Sub-Object Codes

By Description		By Code	
<u>Code</u>	<u>Description</u>	<u>Code</u>	<u>Description</u>
C1	457 Plan•Employee	0	General
VR	504-Vocational Rehab Act	1	Art
82	Academic Decathlon	2	English / Language Arts
KW	Academic Decathlon Schlor	3	Campus Newspapers
A1	Academic Scholarship	4	Yearbook
AM	Accel Math Initiative	5	Cheerleaders
AR	Accel Reading Initiative	6	Drama
YM	Admin Roof S2005A	7	Thespians
AD	Administrative Costs	8	Foreign Language
AP	Advanced Placement	9	Coop Supplies
VA	Aetna Long Term Care	10	Industrial Arts
UQ	Aflac Cafeteria Plan	11	Ia Vocational Drafting
UR	Aflac Regular	12	History & Science Fair
AT	Alternative Cert For Tea	13	Journalism
SI	American Sign Language	14	Ia Vocational Woodworking
AS	Annual Substitutes	15	Pre-Kindergarten
NM	Ap Psychology	16	Kindergarten
AB	Apple Corps Schlorship	17	Math
A8	Apple Corps Scholarship	18	Music
1	Art	19	Paper & Xerox Supplies
GA	Art Fees	20	Physical Education
AC	Athletic Camp	21	Reading Materials
PT	Athletic Playoff	22	Rotc
DZ	Atpe Dues	23	Science
70	Auto Body Repair	24	Teaching Aids & Materials
66	Auto Mechanics	25	Social Studies
AV	Avid Tutors	26	Central Printing
GC	Awards Reception	27	Honors Courses
6A	Baker 6Th Maint Pkge	28	Staff Development
6B	Baker 6Th Renovations	29	Commercial Cooking
GU	Baker Buddies	31	Employee Relations
GD	Band	32	Public Relations
95	Baseball	33	Carry Over Funds
YB	Baseball Field Renovation	34	Sanitation Services
94	Basketball	35	Bus Trips
OR	Bayshore Olympics	36	Nutrition Education
JH	Book Fair	37	Pest Control
GB	Boys Athletics	38	Paper/Plastic
BF	Bridgeway Foundation Grnt	39	Uil
BP	Bulldog Productions	41	Education Foundation

Appendix D
La Porte ISD
Chart of Accounts - Sub-Object Codes

By Description		By Code	
<u>Code</u>	<u>Description</u>	<u>Code</u>	<u>Description</u>
84	Bus Drivers	42	Custodians
86	Bus Mechanics	43	Grounds Maintenance
85	Bus Monitors	44	General Maintenance
35	Bus Trips	45	Computers
BC	Business Careers	46	Plumbing
76	Cafe Managers & Assistant	47	Electrical
3	Campus Newspapers	48	Hvac
2A	Capital Outlay S2005A	49	Carpet
CI	Career In Teaching	50	Roofing
OI	Career Tech	51	Uniforms
49	Carpet	52	Electronics
33	Carry Over Funds	53	Fire Alarms
26	Central Printing	54	Radio Equipment
GH	Chatos	55	In-District Trvl 1/2 Day
5	Cheerleaders	56	Project Leap
GI	Cheerleaders	58	Vocational Homemaking
CS	Child Support	59	Homemaking Foods
GJ	Choir	60	Voe
NR	Christians In Action	61	Voc Homemaking Useful
CH	Chronicle Share Program	63	Cvae/Ict Coop Supplies
OO	Coleman'S Cafe/Vocational	64	Cvae Home Community Foods
29	Commercial Cooking	65	Cvae Home / Community
71	Communication Graphics	66	Auto Mechanics
KO	Community Education	67	Welding Trades
C3	Computer Reimbursement	68	Production Agriculture
45	Computers	70	Auto Body Repair
NQ	Concessions Athletics	71	Communication Graphics
73	Construction Trades	72	Drafting
9	Coop Supplies	73	Construction Trades
CP	Copier	76	Cafe Managers & Assistant
ME	Cpe Cougar Fund	78	Other Meals
MK	Cpe Home Readers	81	Speech
D1	Crime Stoppers	82	Academic Decathlon
87	Cross Country	83	Golf
JK	Cub Cluster	84	Bus Drivers
YC	Curriculum Fine Arts	85	Bus Monitors
YL	Curriculum Library Books	86	Bus Mechanics
42	Custodians	87	Cross Country
65	Cvae Home / Community	88	Power Lifting
64	Cvae Home Community Foods	89	Football

Apendix D
La Porte ISD
Chart of Accounts - Sub-Object Codes

By Description		By Code	
Code	Description	Code	Description
63	Cvae/Ict Coop Supplies	90	Tennis
GE	Dance	91	Volleyball
GP	Debate Team	92	Soccer
CO	Dental Life & Annuity	93	Swimming
GK	Desktop Publishing	94	Basketball
MF	Donation Fund	95	Baseball
72	Drafting	96	Softball
6	Drama	97	Track
GQ	Drama Club	98	Film
DE	Dual Enrollment	99	Training Supplies
DY	Dyslexia	1E	Tech.-Comp.Purch.-S2005A
EI	Early Intervention Spec	1F	Tech Bus/Finc Software
41	Education Foundation	1N	Tech Netwk Server Storage
EF	Education Foundation	1S	Tech Curr Software S2005A
47	Electrical	1U	Tech Comp Upgrades S2005A
52	Electronics	1V	Tech Video Distrib System
YE	Elementary School S2005A	2A	Capital Outlay S2005A
A2	EII Cline Scholarship	3A	Transportation S2005A
31	Employee Relations	4A	Land Acquisition S2005A
2	English / Language Arts	5A	Lphs Renovations Pkge 1
GR	English Club	5C	Lphs Park Lot/Field House
OA	Entry Fees	5D	Lphs Renovations Pkge 2
OT	Environmental Improvement	5K	Lphs Stadium Renovations
GO	Exam Fees	5T	Lphs - Theatre Renovation
LB	Faculty Fund	6A	Baker 6Th Maint Pkge
DW	Federal Withholding	6B	Baker 6Th Renovations
OJ	Fencing Club	7A	Roofing Package
98	Film	8A	Lpjh Revovations (Fence)
53	Fire Alarms	A0	Milan Svambera Scholrship
CN	First Financial Cap 457	A1	Academic Scholarship
FS	Flex Spending	A2	EII Cline Scholarship
FX	Flex Spending - Med/Ccr	A3	Gus Groos Scholarship
FH	Flex Spending With Hsa	A4	Judi Roush Dunn Scholrshp
KS	Flower Fund	A5	Jack Pemberton Schlrshp
PF	Food Service Activity Ppd	A6	Marlene Huber Mem Schlrsp
PC	Food Service Other Supp	A7	Harold Barclay Scholarship
89	Football	A8	Apple Corps Scholarship
8	Foreign Language	A9	Susie Weiser Scholarship
KV	French Club	AA	Group Life/Health Ins
JO	Fund Raiser	AB	Apple Corps Schlorship

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Chart of Accounts - Sub-Object Codes

By Description		By Code	
Code	Description	Code	Description
OF	Future Teachers Of Americ	AC	Athletic Camp
KH	G/T Sat	AD	Administrative Costs
0	General	AM	Accel Math Initiative
44	General Maintenance	AP	Advanced Placement
JF	Girls Athletics	AR	Accel Reading Initiative
83	Golf	AS	Annual Substitutes
JL	Grizzly Cluster	AT	Alternative Cert For Tea
43	Grounds Maintenance	AV	Avid Tutors
AA	Group Life/Health Ins	BC	Business Careers
CW	Guardian Dental - Regular	BE	Standard Insurance Comp
EJ	Gulf Coast Educators Fcu	BF	Bridgeway Foundation Grnt
A3	Gus Groos Scholarship	BG	National Teachers Assoc
A7	Harold Barclay Scholarshp	BP	Bulldog Productions
OM	Heritage Club	C1	457 Plan Employee
12	History & Science Fair	C3	Computer Reimbursement
HB	Homebound Instruction	CA	T A Cafeteria Plan
HL	Homeless	CH	Chronicle Share Program
59	Homemaking Foods	CI	Career In Teaching
IQ	Honor Roll	CN	First Financial Cap 457
27	Honors Courses	CO	Dental Life & Annuity
VB	Hope Club	CP	Copier
HO	Houston Isd Alter Cert Pr	CR	Pdi Internship/Mentor
HU	Hs Junior Class	CS	Child Support
KL	Hs Senior Class	CT	Metrahealth - Cafeteria
KK	Hs/Habla	CV	Safeguard Dental-Cafeteri
PI	Huber Memorial Scholarshi	CW	Guardian Dental - Regular
48	Hvac	D1	Crime Stoppers
IT	I Teach Texas	DE	Dual Enrollment
11	Ia Vocational Drafting	DF	Usda Commod Delivery Fee
14	Ia Vocational Woodworking	DW	Federal Withholding
55	In-District Trvl 1/2 Day	DX	Lpea Dues
10	Industrial Arts	DY	Dyslexia
GW	Industrial Arts	DZ	Atpe Dues
NG	Instrument/Uniforms Fee	EA	Tassp Dues
HQ	Interact	EC	Trs Fee
IS	Interim Superintendent	ED	Summer Special Ed
FC	Inventory Food Commodity	EE	Irs Levies
EE	Irs Levies	EF	Education Foundation
TA	Irs Tax Levies	EI	Early Intervention Spec
A5	Jack Pemberton Schlrship	EJ	Gulf Coast Educators Fcu

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La Porte ISD
Chart of Accounts - Sub-Object Codes

By Description		By Code	
Code	Description	Code	Description
JT	Jefferson Pilot Financial	EM	Tx Federation Of Teachers
13	Journalism	FC	Inventory Food Commodity
A4	Judi Roush Dunn Scholrshp	FH	Flex Spending With Hsa
HT	Junior Achievement	FL	Laporte Education Found
16	Kindergarten	FP	Southern Farm Bureau Life
KG	Kingwood Intern Program	FQ	Tx Elem Prin/Superv Asc
HY	L I F E Club	FS	Flex Spending
HD	La Porte Head Start	FU	United Way Tx Gulf Coast
4A	Land Acquisition S2005A	FV	Texas Tomorrow
LT	Lap Top Fees Maint/Repair	FW	Lpsid Academic Scholarshi
FL	Laporte Education Found	FX	Flex Spending - Med/Ccr
HV	Library Activity Fund	FZ	P/R - Employee Overpmts
GZ	Library Fines	GA	Art Fees
HZ	Lock Fund	GB	Boys Athletics
DX	Lpea Dues	GC	Awards Reception
5T	Lphs - Theatre Renovation	GD	Band
5C	Lphs Park Lot/Field House	GE	Dance
5A	Lphs Renovations Pkge 1	GH	Chatos
5D	Lphs Renovations Pkge 2	GI	Cheerleaders
5K	Lphs Stadium Renovations	GJ	Choir
FW	Lpsid Academic Scholarshi	GK	Desktop Publishing
8A	Lpjh Revovations (Fence)	GM	Vending - Teachers Lounge
A6	Marlene Huber Mem Schlrsp	GO	Exam Fees
17	Math	GP	Debate Team
OH	Math Dept	GQ	Drama Club
JP	Medieval Fair/History Fnd	GR	English Club
MT	Mentor Program	GU	Baker Buddies
CT	Metrahealth - Cafeteria	GW	Industrial Arts
A0	Milan Svambera Scholrship	GZ	Library Fines
JB	Model United Nations	HB	Homebound Instruction
MM	Money Management	HC	Orchestra
MP	Mu Alpha Theta/Math Club	HD	La Porte Head Start
18	Music	HF	School Supplies
JD	National Honor Society	HI	Student Council
BG	National Teachers Assoc	HJ	Summer School Fees
JC	Newspaper	HK	Textbooks Fees
36	Nutrition Education	HL	Homeless
HC	Orchestra	HM	Yearbook Sales
78	Other Meals	HN	Partners In Education
YX	Other Uses S2005A	HO	Houston Isd Alter Cert Pr

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La Porte ISD
Chart of Accounts - Sub-Object Codes

By Description		By Code	
Code	Description	Code	Description
FZ	P/R - Employee Overpmts	HQ	Interact
19	Paper & Xerox Supplies	HS	Robotics
38	Paper/Plastic	HT	Junior Achievement
HN	Partners In Education	HU	Hs Junior Class
PA	Pass-Pos.Apprch To Succes	HV	Library Activity Fund
PR	Payroll	HY	L I F E Club
QF	Payroll Miscellaneous	HZ	Lock Fund
CR	Pdi Internship/Mentor	IQ	Honor Roll
NV	Pe Activity - Hs	IS	Interim Superintendent
OV	Pe Uniform Fees	IT	I Teach Texas
NP	Pemberton Planetarium Mai	JB	Model United Nations
PS	Pepsi Scholarship	JC	Newspaper
37	Pest Control	JD	National Honor Society
MR	Phoenix Club Fund	JF	Girls Athletics
20	Physical Education	JG	Smokey Bear Cluster
KX	Picture Fund	JH	Book Fair
PL	Plato	JK	Cub Cluster
46	Plumbing	JL	Grizzly Cluster
88	Power Lifting	JN	Teddy Bear Cluster
PP	Practical Parenting/Pep	JO	Fund Raiser
15	Pre-Kindergarten	JP	Medieval Fair/History Fnd
68	Production Agriculture	JT	Jefferson Pilot Financial
56	Project Leap	JW	Rotc Club
XX	Project Management	JX	Scholarship Fund
MJ	Pto Bus Trips	JY	Scholarship - Faculty
32	Public Relations	KD	School Store
54	Radio Equipment	KE	Volleyball
21	Reading Materials	KG	Kingwood Intern Program
KY	Re-Cycle/Earth Save Fund	KH	G/T Sat
RG	Region Iv Act Mentor Prgm	KI	Science
RT	Retiree Health Premiums	KK	Hs/Habla
HS	Robotics	KL	Hs Senior Class
50	Roofing	KM	Social Studies Club
7A	Roofing Package	KN	Sophomore Class
RO	Ropes Program	KO	Community Education
22	Rotc	KS	Flower Fund
JW	Rotc Club	KV	French Club
CV	Safeguard Dental-Cafeteri	KW	Academic Decathlon Schlor
34	Sanitation Services	KX	Picture Fund
SA	Sat/Act Activities	KY	Re-Cycle/Earth Save Fund

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La Porte ISD
Chart of Accounts - Sub-Object Codes

By Description		By Code	
Code	Description	Code	Description
JY	Scholarship - Faculty	LB	Faculty Fund
JX	Scholarship Fund	LD	Voc Auto Mechanic Parts
KD	School Store	LF	Voc Auto Paint Parts
HF	School Supplies	LH	Voc Bpoa Data Process
23	Science	LM	Vocational Cvae Club
KI	Science	LN	Vocational Deca Club
QB	Science - 8Th Grade	LO	Vocational Drafting Club
YS	Science-Bond S2005A	LP	Voc Ffa Club
SV	Senior Volleyball	LR	Voc Fccla Club
UE	Shattered Dreams	LT	Lap Top Fees Maint/Repair
JG	Smokey Bear Cluster	LX	Voc Photography Club
SB	Snack Bar	MA	Voc Welding Parts
92	Soccer	MB	Voc Woodworking Club
SS	Social Skills	ME	Cpe Cougar Fund
25	Social Studies	MF	Donation Fund
KM	Social Studies Club	MJ	Pto Bus Trips
QC	Social Studies/8Th Grade	MK	Cpe Home Readers
PZ	Social Studies-7Th Grade	MM	Money Management
96	Softball	MP	Mu Alpha Theta/Math Club
KN	Sophomore Class	MR	Phoenix Club Fund
FP	Southern Farm Bureau Life	MS	Stact/Business Office Fnd
SP	Special Projects	MT	Mentor Program
VS	Spectra Vision	NG	Instrument/Uniforms Fee
81	Speech	NJ	Stact/Project Leap Fund
MS	Stact/Business Office Fnd	NM	Ap Psychology
NJ	Stact/Project Leap Fund	NP	Pemberton Planetarium Mai
28	Staff Development	NQ	Concessions Athletics
BE	Standard Insurance Comp	NR	Christians In Action
SC	State Compensatory Ed	NV	Pe Activity - Hs
ST	Strength & Conditioning	OA	Entry Fees
HI	Student Council	OF	Future Teachers Of Americ
ON	Student Fees	OH	Math Dept
SN	Student Loan	OI	Career Tech
SD	Students Against Drunk Dr	OJ	Fencing Club
SE	Summer Elementary School	OK	Vending Machines
SH	Summer High School	OM	Heritage Club
SL	Summer Lep School	ON	Student Fees
HJ	Summer School Fees	OO	Coleman'S Cafe/Vocational
ED	Summer Special Ed	OR	Bayshore Olympics
A9	Susie Weiser Scholarship	OS	Teen Leadership

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By Description		By Code	
Code	Description	Code	Description
93	Swimming	OT	Environmental Improvement
CA	T A Cafeteria Plan	OV	Pe Uniform Fees
EA	Tassp Dues	PA	Pass-Pos.Apprch To Succes
PO	Tcta Association	PC	Food Service Other Supp
24	Teaching Aids & Materials	PF	Food Service Activity Ppd
1F	Tech Bus/Finc Software	PI	Huber Memorial Scholarshi
1U	Tech Comp Upgrades S2005A	PL	Plato
1S	Tech Curr Software S2005A	PM	Trs Special Service
1N	Tech Netwk Server Storage	PO	Tcta Association
TP	Tech Plan Implementation	PP	Practical Parenting/Pep
1V	Tech Video Distrib System	PR	Payroll
1E	Tech.-Comp.Purch.-S2005A	PS	Pepsi Scholarship
YU	Technology Kronos Upgrade	PT	Athletic Playoff
YV	Technology Miscellaneous	PZ	Social Studies-7Th Grade
YT	Techology Dept S2005A	QB	Science - 8Th Grade
JN	Teddy Bear Cluster	QC	Social Studies/8Th Grade
OS	Teen Leadership	QF	Payroll Miscellaneous
TL	Teen Leadership	RG	Region Iv Act Mentor Prgm
90	Tennis	RO	Ropes Program
TE	Texas Essenential Knowled	RT	Retiree Health Premiums
FV	Texas Tomorrow	SA	Sat/Act Activities
HK	Textbooks Fees	SB	Snack Bar
7	Thespians	SC	State Compensatory Ed
TG	Tobacco Grant	SD	Students Against Drunk Dr
97	Track	SE	Summer Elementary School
99	Training Supplies	SH	Summer High School
3A	Transportation S2005A	SI	American Sign Language
EC	Trs Fee	SL	Summer Lep School
PM	Trs Special Service	SN	Student Loan
TR	Truth	SP	Special Projects
TS	Tutoring - Special Ed	SS	Social Skills
FQ	Tx Elem Prin/Superv Asc	ST	Strength & Conditioning
EM	Tx Federation Of Teachers	SV	Senior Volleyball
TX	Tx House-J Watson Museum	TA	Irs Tax Levies
TV	Tx Industrial Voc.Assoc.	TB	Txbess
TT	Tx Teachers Of Tomorrow	TE	Texas Essenential Knowled
TB	Txbess	TG	Tobacco Grant
39	Uil	TL	Teen Leadership
51	Uniforms	TP	Tech Plan Implementation
UL	United Healthcare Life	TR	Truth