

**La Porte Independent School District**  
1002 San Jacinto St.  
La Porte, Texas 77571

**2010-2011 ADOPTED BUDGET**



***Every Student's Success is our # 1 Priority***



**La Porte Independent School District**  
La Porte, Texas

**Adopted Budget**  
**2010-2011**  
(July 1, 2010 to June 30, 2011)

**Board of Trustees**

Bill Snead, President  
Craig Hulcy, Vice President  
Charlcya Wheeler, Secretary  
Kathy Green, Trustee  
Virginia Pierson-Turner, Trustee  
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Lee Wallace, Trustee

Lloyd W. Graham, Superintendent of Schools  
Rhonda Cumbie, Chief Financial Officer  
Sarah Zubia, Finance Director

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## La Porte Independent School District Budget and Tax Rate Adoption Calendar Fiscal Year 2010-2011

January 2010						
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 2010						
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28						

March 2010						
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

April 2010						
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 2010						
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 2010						
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			

Date	Activity	Area of Responsibility
2/17/10	Review/Discuss proposed budget calendar and process for 2010-2011	Cabinet
2/23/10	<b>Board Workshop</b> - Review/Discuss proposed budget calendar and process for 2010-11	School Board, Administration
3/1/10	Distribute Budget Planning Packages to Budget Mgrs	Budget Managers
TBA	<b>Mandatory Training</b>	Budget Managers
3/4/10	Superintendent's Staff Meeting Development of Planning Assumptions: √ Budget Process & Guidelines √ Student Enrollment Projections √ Staffing/Positions Guidelines	Cabinet, Principals, Directors
4/9/10	Campus/Departmental Continuation Budgets due to Business Office	Budget Managers
4/9/10	Campus/Dept Continuation Budgets Enrollment Trends and Historical Financial Data	Cabinet
4/9/10	Revenue Projections Expenditure & Fund Balance Projections Increase/Decrease Proposals	Cabinet
4/27/10	<b>Board Workshop</b> - Discussion and Review of Overall Proposed Budget	School Board, Administration
5/18/10	<b>Board Workshop</b> - Discussion and Review of Overall Proposed Budget	School Board, Administration
6/2/08	Chief appraiser certifies estimate of taxable values	Chief Appraiser
6/2/10	Notice of Budget Adoption published in Bayshore Sun	CFO
6/8/10	Consolidated Budget Review	Cabinet
6/15/10	<b>Board Workshop</b> - Proposed Budget Final Review	School Board, Administration
6/22/10	<b>Board Workshop</b> - Public Hearing on Proposed Budget Budget Adoption (Note: Tax Rate adoption September/October 2010)	School Board, Administration

**Note: Calendars are Highlighted for Budget Workshop Dates**

**La Porte Independent School District  
Board Goals and District Performance Objectives  
Budget 2010-2011**

**Board Goal #1**

**Increase student achievement and academic success by strengthening educational programs and opportunities for our students.**

1. Increase the percentage of all students and student subgroups in grades 3-11 who meet the TAKS passing standard to 90%
2. Increase the percentage of all students and student subgroups in grades 3-11 who achieve TAKS "Commended" performance to 30%.
3. Increase the number of students in all student groups and the achievement results in all student groups to a rate above the state average on college readiness indicators.
4. Achieve Gold Performance Acknowledgement status as prescribed by the Texas Education Agency, where 30% of students in 9th - 12th grade are enrolled in Advanced Courses or Dual Enrollment.
5. Increase the high school completion rate of all student groups to 99%.
6. Continue comprehensive implementation of CSCOPE - the District's fully aligned and articulated curriculum.
7. Review the research on career academies, career clusters, career pathways, smaller learning communities, and early college high school. Conduct cost-benefit analyses. Assess the potential and make recommendations in LPISD.
8. Develop and implement a written career plan aligned with the 4 year graduation plan for every 8th grade student. Plans will identify a post secondary academic and vocational goal.
9. LPISD will identify funds to support every student eligible to take a certification exam from a career and technology career path.
10. Continue exploration of and funding for elementary fine arts/strings program.
11. Recommend and provide secondary school math and science staffing and lab needs.
12. Increase the proportion or number of underrepresented student sub groups in the GT program by 25% or more a year until equitable representation is reached.
13. Develop and implement GT enrichment activities and resources into the core curriculum.
14. Increase the percent of Gifted and Talented (GT) students completing the Distinguished Achievement Program (DAP) to 75% and the Recommended High School Program (RHSP) to 100%.
15. Initiate and achieve 100% formal participation in the Texas Students Performance Standards Project for G/T project-based learning.
16. Improve effectiveness of supplemental programs funded through special revenues (i.e. Title, Federal, State Compensatory Education) as determined by TEA accountability processes and local program evaluations.

**La Porte Independent School District  
Board Goals and District Performance Objectives  
Budget 2010-2011**

**Board Goal #1 (Continued)**

**Increase student achievement and academic success by strengthening educational programs and opportunities for our students.**

17. Increase the number of students in each campus program that are successfully self-monitoring in their classrooms until the goal of 97% of all Positive Approach to Student Success (PASS) students is reached.
18. Increase the TAKS passing rate by 20% for students with special needs who receive grade level TAKS instruction.
19. Decrease special education referrals for grades K-12 by 25% by implementing Early Intervention Training (EIT) strategies and Response to Intervention (RTI).
20. Improve student performance of English Language Learners on TELPAS (Texas English Language Proficiency Assessment System) so that all students will advance one or more levels annually on the TELPAS Composite Rating and will exit the bilingual program by the end of the fourth year.
21. Develop and implement a plan which summarizes the process for technology purchases, and the strategy for cost effective use of technology in the instructional environment.
22. Integrate the Technology Applications TEKS into the core curriculum as evidenced by all students incorporating technology projects in each core area annually.
23. Improve the district mentoring program by first identifying all programs what would benefit from mentoring, and then ensure that 100% of the students in these programs that need mentors are provided one.

**Board Goal # 2**

**Provide a safe, secure and respectful learning environment.**

1. Develop and implement a plan to improve district management of crisis situations.
2. Improve the safety and security of district facilities as evidenced by 100% correction rate of all documented critical discrepancies identified on Safety and Security Audits.
3. Increase the safety and security of students utilizing district transportation as evidenced by a 10% reduction of transportation incident reports per year.
4. Reduce campus reported gang activities by 25% each year.
5. Reduce the number of drug related offenses by 10% per year.
6. Increase student participation in campus discipline processes by 5% per year to reduce discipline referrals by 10% per year in targeted categories.
7. Reduce the incidents of bullying by 10% per year.
8. Conduct an annual review of discipline data to assess consistency in discipline reporting and implementation of consequences and develop an improvement plan if needed.

**La Porte Independent School District  
Board Goals and District Performance Objectives  
Budget 2010-2011**

**Board Goal # 3**

**Recruit, develop and retain excellent staff.**

1. 100% of teachers meet the standard for "highly qualified teachers." (Highly Qualified Recruitment and Retention Plan)
2. Reduce employee turnover to a rate that is 1% below the state average turnover rate or 15% or less.
3. Increase effectiveness of mentoring programs for new staff by 50% as measured by an annual staff survey.
4. Increase the number of staff satisfied with benefits by 50% as measured by an annual staff survey.
5. Maintain a competitive salary schedule as demonstrated by comparisons to surrounding districts.

**Board Goal # 4**

**Promote the active participation and involvement of parents and community in the education of our students.**

1. Develop and implement a plan to increase the involvement of parents of pre-school children and empty nesters in school activities.
2. Increase parent, staff and community satisfaction with the academic focus in the district by 20%.
3. Increase by 20% the number of parents attending one or more academic activities at each secondary campus
4. Increase by 10% the number of parent volunteers at each campus
5. Increase satisfaction with transition efforts between campus levels.
6. Increase parent satisfaction with the communication and interaction with campus and district staff.

**Board Goal # 5**

**Promote efficient and effective use of district resources.**

1. Develop and implement a transportation fleet replacement and preventive maintenance program.
2. Utilizing technology, update and increase training annually to semi-annually for transportation staff in the areas of transportation safety and driving skills.
3. Develop and implement a plan to adequately staff the transportation department.
4. Provide additional measures to increase safety and security for students and drivers.
5. Increase reimbursable meal participation by 10%.
6. Develop and implement a replacement schedule for equipment used in Child Nutrition Services.
7. Develop and implement a maintenance fleet replacement schedule.
8. Increase efficiency and effectiveness of maintenance and custodial services as measured by an annual survey of customer satisfaction.
9. Investigate adequate ratio of custodial staff to building square footage.

**La Porte Independent School District  
Board Goals and District Performance Objectives  
Budget 2010-2011**

**Board Goal # 5 (continued)**

**Promote efficient and effective use of district resources.**

10. Acquisition, installation and implementation of new human resource/business software.
11. Development and documentation of standard operating procedures.
12. Improve district efficiency through the expanded use of electronic payments to vendors.
13. Increase budgeting skills and knowledge of appropriate use of public funds for all budget managers through training and evaluation.
14. Professional staff will demonstrate required technology competencies as measured by 100% mastery of the SBEC Technology Applications Standards and district teacher productivity software.
15. Improve and increase technical support of both academic and business processes/functions.
16. Support and improve infrastructure to meet the academic and business needs of the district as approved in the 2005 bond program.

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## Introductory Section



**La Porte Independent School District**

**Executive Summary**

**2010-2011**

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The adopted budget includes the following assumptions:

Adoption of tax rate as recommended	Maintenance & Operations	\$	1.040
	Debt Service	\$	0.285
	Total Rate	\$	<u>1.325</u>

HCAD's Estimated Taxable Value for 2010:  
based on estimated decrease of 4.02%                      \$ 5,735,650,555

Projected enrollment	7,730
Projected Average Daily Attendance	7,350
Projected Weighted Average Daily Attendance	9,483

Personnel / Payroll                      General Pay Increase      None

Insurance    Projected cost of rate increase \$214,000

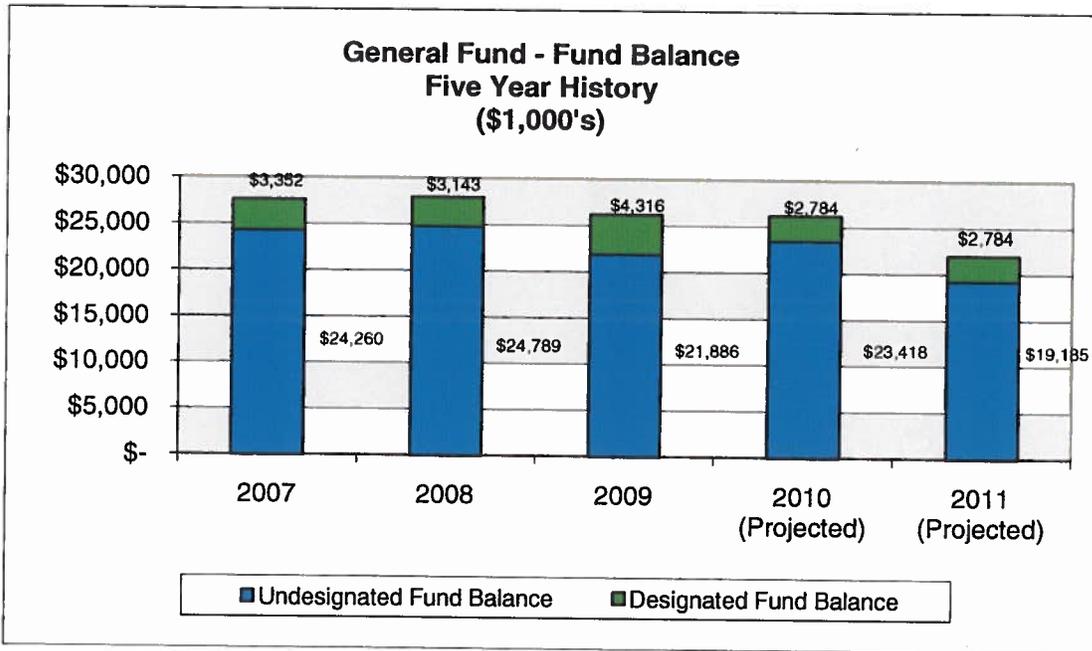
Recapture cost                                      Local Revenue is reflected net of \$14,717,398 for estimated recapture costs (Option 3) for the 2010-11 school year.

**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@lpsid.org](mailto:cumbier@lpsid.org)

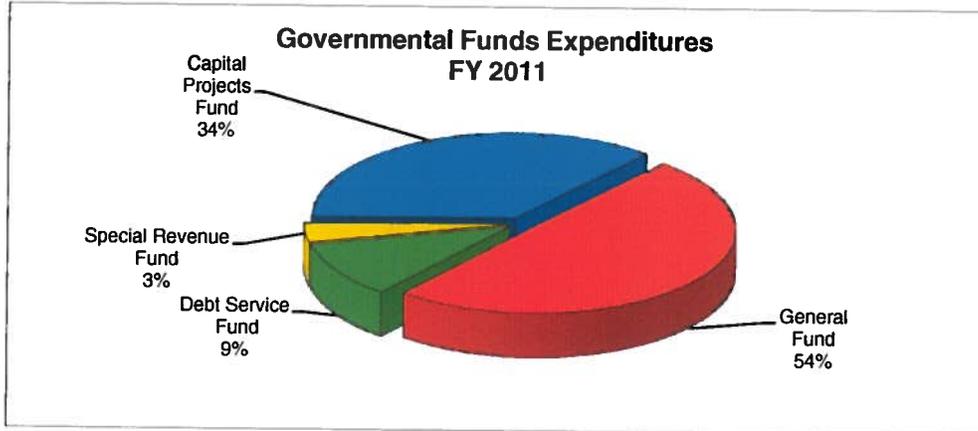
**La Porte Independent School District**  
**General Fund - Projected Fund Balance**  
**2010-2011**

The District has an undesignated fund balance projection of \$19.185 million. This is equal to approximately 3 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. The district is currently in a declining tax base and declining enrollment environment and will continue to try to glean efficiencies to protect an adequate fund balance in the future.



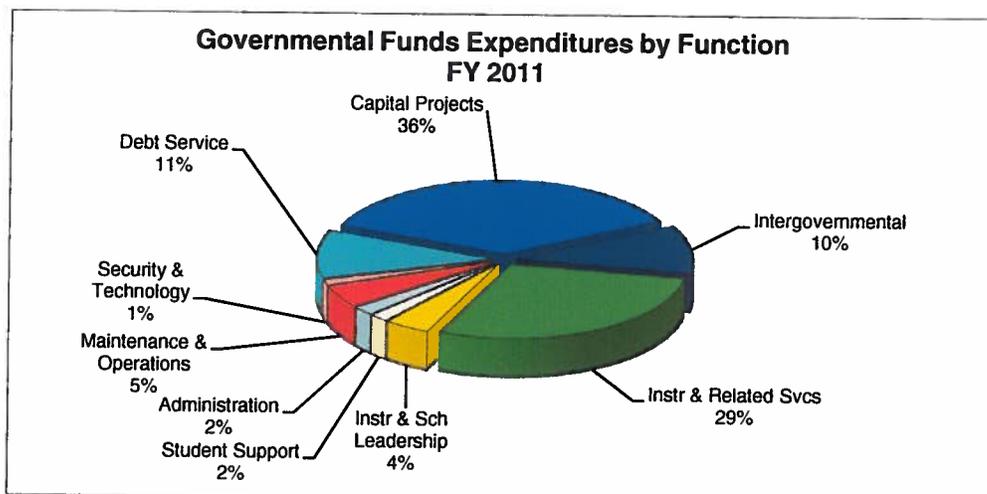
**La Porte Independent School District  
Governmental Funds Expenditures  
2010-2011**

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.



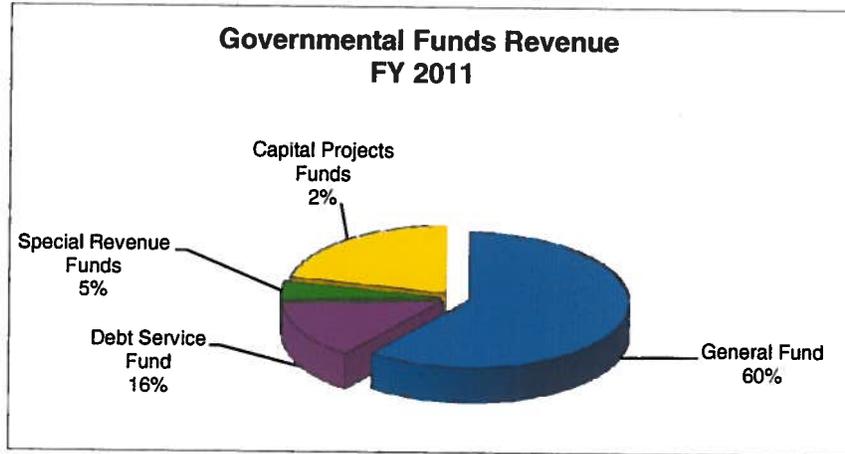
**Total Governmental Funds Expenditures - Budget FY 2011**

Description	Total Expenditures	General Fund	Debt Service Fund	Special Revenue Funds	Capital Projects Funds
Instr & Related Svcs	\$ 44,636,773	\$ 39,163,302	\$ -	\$ 5,473,471	
Instr & Sch Leadership	6,504,491	6,465,721	-	38,770	
Student Support	2,699,945	2,697,857	-	2,088	
Administration	3,050,256	3,050,256	-	-	
Maintenance & Oper	7,681,037	7,681,037	-	-	
Security & Technology	1,818,396	1,818,396	-	-	
Debt Service	16,341,749	-	16,341,749	-	
Capital Projects	56,235,507	-	-	-	\$ 56,235,507
Intergovernmental	16,262,025	16,262,025	-	-	
<b>Total</b>	<b>\$ 155,230,179</b>	<b>\$ 77,138,594</b>	<b>\$ 16,341,749</b>	<b>\$ 5,514,329</b>	<b>\$ 56,235,507</b>



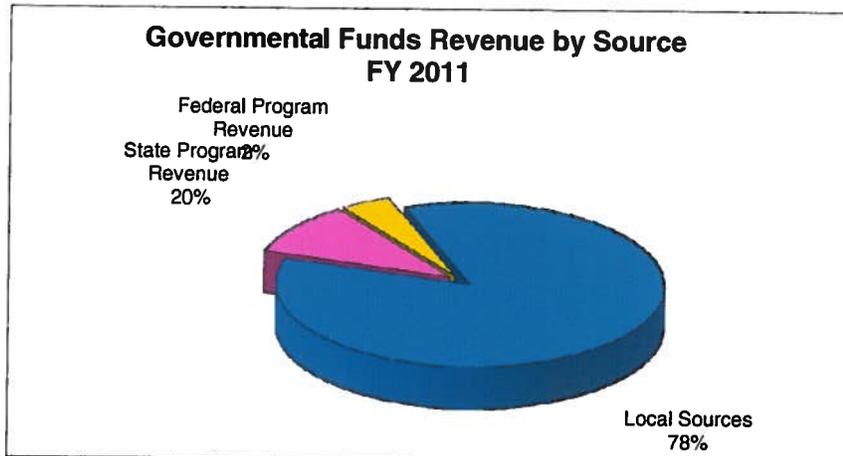
**La Porte Independent School District**  
**Governmental Funds Revenue**  
**2010-2011**

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.



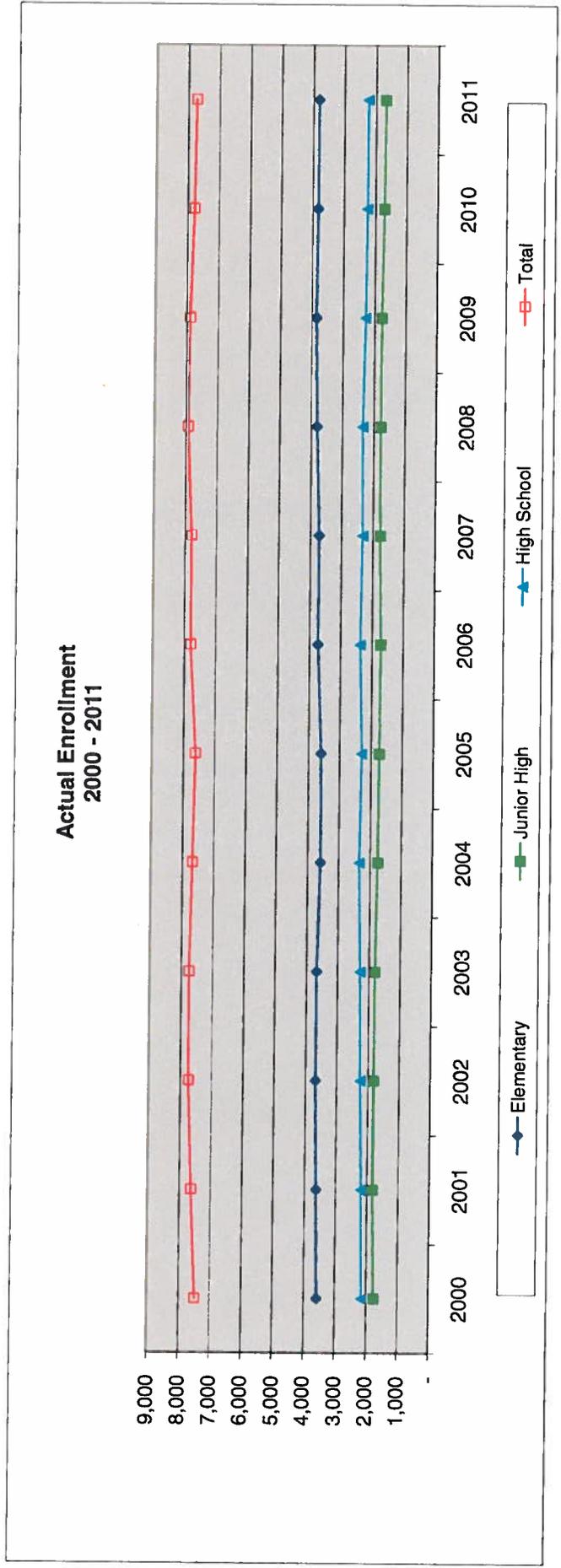
**Total Governmental Funds Revenue - Budget FY 2011**

Description	Total Revenue	Local Sources	State Program Revenue	Federal Program Revenue
General Fund	\$ 72,969,904	\$ 60,870,267	\$ 11,954,637	\$ 145,000
Debt Service Fund	16,641,604	16,641,604	-	-
Special Revenue Funds	5,514,329	-	507,713	5,006,616
Capital Projects Funds	25,864,594	25,864,594	-	-
<b>Total Revenue</b>	<b>\$ 120,990,431</b>	<b>\$ 103,376,465</b>	<b>\$ 12,462,350</b>	<b>\$ 5,151,616</b>



**La Porte Independent School District  
Student Enrollment  
2010-2011**

Campus	2010/2011 Projected Enrollment	2009/2010 Actual Enrollment as of 10/30/09	2008/2009 Actual Enrollment	2007/2008 Actual Enrollment	2006/2007 Actual Enrollment	2005/2006 Actual Enrollment	2004/2005 Actual Enrollment	2003/2004 Actual Enrollment	2002/2003 Actual Enrollment	2001/2002 Actual Enrollment	2000/2001 Actual Enrollment	1999/2000 Actual Enrollment
La Porte HS	2,150	2,159	2,195	2,277	2,233	2,277	2,208	2,252	2,188	2,151	2,096	2,065
DeWalt HS	86	88	86	69	86	88	84	86	87	91	91	79
La Porte JH	523	543	594	622	620	624	631	641	648	647	607	546
Lomax JH	575	585	612	563	531	551	528	526	550	612	598	609
Baker 6th Grade	580	577	559	586	611	538	570	585	607	560	614	607
Secondary Total	3,914	3,952	4,046	4,117	4,081	4,078	4,021	4,090	4,080	4,061	4,006	3,906
Bayshore	338	345	375	453	397	482	446	511	587	614	524	510
College Park	470	479	503	478	761	746	636	587	636	559	585	590
Heritage	715	703	636	539	N/A							
La Porte	601	592	579	558	650	638	660	695	590	543	671	697
Lomax	575	579	583	594	600	571	585	610	610	702	627	573
Reid	520	527	534	553	550	522	541	550	568	568	518	526
Rizzuto	597	604	638	635	754	765	724	695	680	691	699	686
Elementary Total	3,816	3,829	3,848	3,810	3,712	3,724	3,592	3,588	3,671	3,677	3,624	3,582
District Total	7,730	7,781	7,894	7,927	7,793	7,802	7,613	7,678	7,751	7,738	7,630	7,488
Student Increase Over Prior Year	(51)	(113)	(33)	134	(9)	189	(65)	(73)	13	108	142	97



**La Porte Independent School District  
Combined Statement of Revenues, Expenditures and Changes in Fund Balance  
Summary of 2010-11 Adopted Budget**

	2009-10	General Fund	Debt Service Fund	Food Service Fund	2010-11	2009-10	2010-11
	Total for Major Fund Groups				Total for Major Fund Groups	Projection Per Student	Projection Per Student
Local Revenue	\$ 78,852,797	\$ 60,870,267	\$ 16,641,604	\$ 1,556,500	\$ 79,068,371	\$ 10,201	\$ 10,229
State Revenue	13,156,998	11,954,637	-	22,900	11,977,537	1,702	1,549
Federal Revenue	1,901,192	145,000	-	1,763,413	1,908,413	246	247
<b>TOTAL REVENUES</b>	<b>93,910,987</b>	<b>72,969,904</b>	<b>16,641,604</b>	<b>3,342,813</b>	<b>92,954,321</b>	<b>12,149</b>	<b>12,025</b>
<b>Instruction:</b>							
Instruction	36,102,232	34,959,681	-	-	34,959,681	4,670	4,523
Instruct'n'l Resources & Media	895,188	897,203	-	-	897,203	116	116
Staff Development	387,974	382,899	-	-	382,899	50	50
<b>Total - Instructional Expenditures</b>	<b>37,385,394</b>	<b>36,239,783</b>	<b>-</b>	<b>-</b>	<b>36,239,783</b>	<b>4,836</b>	<b>4,688</b>
<b>Instructional Support:</b>							
Instructional Administration	1,154,671	1,153,801	-	-	1,153,801	149	149
Campus Administration	3,730,228	3,854,482	-	-	3,854,482	483	499
Guidance & Counseling	2,051,730	2,117,084	-	-	2,117,084	265	274
Social Work Services	157,437	155,814	-	-	155,814	20	20
Health Services	771,001	806,435	-	-	806,435	100	104
Cocurricular Activities	1,440,424	1,457,438	-	-	1,457,438	186	189
Community Services	92,037	79,825	-	-	79,825	12	10
<b>Total - Instructional Support</b>	<b>9,397,528</b>	<b>9,624,879</b>	<b>-</b>	<b>-</b>	<b>9,624,879</b>	<b>1,216</b>	<b>1,245</b>
<b>Administrative:</b>							
General Administration	2,985,531	3,050,256	-	-	3,050,256	386	395
<b>Total - Administration</b>	<b>2,985,531</b>	<b>3,050,256</b>	<b>-</b>	<b>-</b>	<b>3,050,256</b>	<b>386</b>	<b>395</b>
<b>Operations:</b>							
Student Transportation	2,912,800	2,462,218	-	-	2,462,218	377	319
Food Service	3,892,398	-	-	3,603,909	3,603,909	504	466
Plant Maintenance & Operations	7,290,444	6,447,407	-	-	6,447,407	943	834
Security Services	636,404	594,616	-	-	594,616	82	77
Data Processing	1,538,418	1,223,780	-	-	1,223,780	199	158
<b>Total - Operational Expenditures</b>	<b>16,270,464</b>	<b>10,728,021</b>	<b>-</b>	<b>3,603,909</b>	<b>14,331,930</b>	<b>2,105</b>	<b>1,854</b>
<b>Other Resources &amp; Uses of Funds</b>							
Debt Services	16,176,493	-	16,341,749	-	16,341,749	2,093	2,114
Contracted Instructional Services	-	14,717,398	-	-	-	-	-
Incremental Costs - Chapter 41	265,122	-	-	-	-	-	-
Juvenile Justice Alt Ed	9,860,701	20,000	-	-	-	-	-
Payments to Tax Increment Fund	10,125,823	943,739	-	-	-	-	-
Tax Appraisal & Collection	-	645,828	-	-	-	-	-
<b>Total - Other Resources &amp; Uses of Funds</b>	<b>36,428,138</b>	<b>16,326,965</b>	<b>16,341,749</b>	<b>-</b>	<b>32,668,714</b>	<b>4,713</b>	<b>4,226</b>
<b>TOTAL EXPENDITURES</b>	<b>102,467,055</b>	<b>75,969,904</b>	<b>16,341,749</b>	<b>3,603,909</b>	<b>95,915,562</b>	<b>13,256</b>	<b>12,408</b>
<b>Impact on Fund Balance</b>	<b>(8,556,068)</b>	<b>(3,000,000)</b>	<b>299,855</b>	<b>(261,096)</b>	<b>(2,961,241)</b>		
Fund Balance - Beginning	38,492,434	26,203,071	11,223,781	755,032	38,181,864		
<b>Fund Balance - Ending</b>	<b>29,936,366</b>	<b>23,203,071</b>	<b>11,523,636</b>	<b>493,936</b>	<b>35,220,643</b>		

Estimated Students in Enrollment 7,730

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

	2008-09 Actual	2009-2010 Amended Budget      Estimated Actual		2010-0211 Adopted Budget	Delta to 09/10 Est Act
<b>Projected Tax Rate</b>	<b>\$1.04</b>	<b>\$1.04</b>		<b>\$1.04</b>	<b>\$0.00</b>
<b>Projected Taxable Values</b>	<b>\$ 6,029,107,892</b>	<b>\$ 5,975,749,814</b>		<b>\$ 5,735,650,555</b>	<b>(\$240,099,259)</b>
<b>LOCAL REVENUES:</b>					
Property Taxes, Current Year	\$ 58,141,337	\$ 57,778,284	\$ 60,905,505	\$ 58,350,767	\$ (2,554,738)
Property Taxes, Previous Years	755,092	1,200,000	4,959,964	1,300,000	(3,659,964)
Less: Recapture Costs	(20,644,773)	(13,299,141)	(15,870,339)	(14,717,398)	1,152,941
<b>Net Local M&amp;O Revenue</b>	<b>38,251,657</b>	<b>45,679,143</b>	<b>49,995,130</b>	<b>44,933,369</b>	<b>(5,061,761)</b>
Penalties, Interest & Other Taxes	521,387	300,000	763,166	400,000	(363,166)
Tuition & Fees	51,431	25,000	15,676	15,000	(676)
Investment Earnings	480,812	600,000	155,000	160,000	5,000
Miscellaneous Local Revenue	2,458,569	447,178	1,500,000	527,000	(973,000)
Athletic Revenues	130,730	115,000	131,207	117,500	(13,707)
<b>Total Local Revenue</b>	<b>\$ 41,894,585</b>	<b>\$ 47,166,321</b>	<b>\$ 52,560,180</b>	<b>\$ 46,152,869</b>	<b>\$ (6,407,311)</b>
<b>STATE REVENUES</b>					
Available School Fund Entitlement	1,919,739	740,242	844,028	598,664	(245,364)
Foundation School Fund	13,453,103	8,995,319	3,804,643	8,829,908	5,025,265
Miscellaneous State Revenue	8,516	8,500	83	8,500	8,417
TRS On Behalf Payments	2,435,268	2,786,719	2,786,719	2,517,565	(269,154)
High School Allotment		603,221	572,382		
State Revenue - Other than TEA	2,167	-	18,000	-	(18,000)
<b>Total State Revenue</b>	<b>\$ 17,818,792</b>	<b>\$ 13,134,001</b>	<b>\$ 8,025,855</b>	<b>\$ 11,954,637</b>	<b>\$ 4,501,164</b>
<b>FEDERAL REVENUES</b>					
ROTC Reimbursement Revenues	53,263	35,000	47,500	45,000	(2,500)
SHARS Revenue	122,522	90,000	616,000	100,000	(516,000)
Other Federal Revenues	72,015	45,000	7,000	-	(7,000)
<b>Total Federal Revenue</b>	<b>\$ 247,800</b>	<b>\$ 170,000</b>	<b>\$ 670,500</b>	<b>\$ 145,000</b>	<b>\$ (525,500)</b>
<b>TOTAL ALL REVENUES</b>	<b>\$ 59,961,177</b>	<b>\$ 60,470,322</b>	<b>\$ 61,256,535</b>	<b>\$ 58,252,506</b>	<b>\$ (2,431,647)</b>

**2010 Certified Estimated Taxable Property Value**

<b>Major Property Category</b>	<b>2008</b>	<b>2009</b>	<b>Estimated 2010</b>
	<b>Taxable Value</b>	<b>Taxable Value</b>	<b>Taxable Value</b>
Residential & Rural Improved	\$ 1,070,967,217	\$ 1,047,730,986	\$ 1,051,542,876
Apartments	50,608,865	48,579,306	58,623,477
Commercial	611,311,758	742,673,180	686,095,083
Vacant Land	155,984,627	204,051,702	187,343,290
Industrial	2,710,185,394	2,396,540,425	2,166,435,004
Utility	94,542,990	86,009,694	77,590,083
Commercial Personal	412,003,822	452,721,075	461,164,296
Industrial Personal	917,456,569	992,993,029	1,042,840,780
All Other Property	6,046,650	4,450,417	4,015,666
<b>Projected Taxable Value</b>	<b>\$ 6,029,107,892</b>	<b>\$ 5,975,749,814</b>	<b>\$ 5,735,650,555</b>

**La Porte ISD**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2010-11 Adopted Budget**

**GENERAL FUND - SUMMARY**

		2008-09 Actual	2009-10 Amended Budget	2009-10 Estimated Actual	2010-11 Adopted Budget	Delta to 2009-10 Est Actual
<b>Codes Revenues:</b>						
5700	Local Revenue	\$ 62,539,359	\$ 60,465,462	\$ 68,200,858	\$ 60,870,267	\$ (7,330,591)
5800	State Revenue	17,818,793	13,134,001	8,034,072	11,954,637	3,920,565
5900	Federal Revenue	247,800	170,000	670,500	145,000	(525,500)
	<b>Total Revenues</b>	<b>80,605,952</b>	<b>73,769,463</b>	<b>76,905,430</b>	<b>72,969,904</b>	<b>(3,935,526)</b>
<b>Expenditures:</b>						
<b>Operating</b>						
11	Instruction	35,995,578	36,102,232	35,511,477	34,959,681	(551,796)
12	Instrctn'l Resources & Media	876,269	895,188	1,004,188	897,203	(106,985)
13	Staff Development	260,309	387,974	377,791	382,899	5,108
21	Instructional Administration	1,097,651	1,154,671	1,155,798	1,153,801	(1,997)
23	Campus Administration	3,507,597	3,730,228	3,941,528	3,854,482	(87,046)
31	Guidance & Counseling	1,818,857	2,051,730	2,047,083	2,117,084	70,001
32	Social Work Services	145,915	157,437	161,912	155,814	(6,098)
33	Health Services	776,971	771,001	806,056	806,435	379
34	Student Transportation	2,617,242	2,912,800	2,987,800	2,462,218	(525,582)
36	Cocurricular Activities	1,391,381	1,440,424	1,440,057	1,457,438	17,381
41	General Administration	2,837,852	2,985,531	3,098,968	3,050,256	(48,712)
51	Plant Maint & Operations	6,897,945	7,290,444	4,666,947	6,447,407	1,780,460
52	Security Services	544,731	636,404	657,404	594,616	(62,788)
53	Data Processing	1,533,874	1,538,418	1,516,390	1,223,780	(292,610)
61	Community Services	50,797	92,037	92,037	79,825	(12,212)
<b>Intergovernmental</b>						
91	Contracted Instructional Services					
	Between Public Schools	20,406,215	13,299,141	15,870,339	14,717,398	(1,152,941)
92	Incremental Costs - Chapter 41	238,558	250,000	-	-	-
95	Juvenile Justice Alt Ed	-	18,900	18,900	20,000	-
97	Payments to Tax Increment Fund	804,807	850,000	898,799	943,739	44,940
99	Tax Appraisal & Collection	389,793	405,000	651,956	645,828	(7,602)
	<b>Total Expenditures</b>	<b>82,192,342</b>	<b>76,969,560</b>	<b>76,905,430</b>	<b>75,969,904</b>	<b>(938,100)</b>
<b>Other Financing Sources (Uses)</b>						
7915	Transfers in	-	-	-	-	-
8911	Transfers out	-	-	-	-	-
7080	<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1200	<b>Impact on Fund Balance</b>	<b>(1,586,390)</b>	<b>(3,200,097)</b>	<b>-</b>	<b>(3,000,000)</b>	<b>(3,000,000)</b>
0100	Fund Balance - Beginning 7/1/08	27,789,461	26,203,071	26,203,071	26,203,071	-
	Anticipated Prior Period Adjustments	-	-	-	-	-
3000	<b>Fund Balance - Ending 6/30/09</b>	<b>\$ 26,203,071</b>	<b>\$ 23,002,974</b>	<b>\$ 26,203,071</b>	<b>\$ 23,203,071</b>	<b>\$ (3,000,000)</b>

**La Porte Independent School District**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2010-2011 Adopted Budget**

**GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT**

	2008-2009 Actual	2009-2010		2010-2011 Adopted Budget	Delta to 2009-2010 Est Actual
		Amended Budget	Estimated Actual		
<b>Revenues:</b>					
5700 Local Revenue	\$ 62,539,359	\$ 60,465,462	\$ 68,200,858	\$ 60,870,267	\$ (7,330,591)
5800 State Revenue	17,818,793	13,134,001	8,034,072	11,954,637	3,920,565
5900 Federal Revenue	247,800	170,000	670,500	145,000	(525,500)
<b>Total Revenues</b>	<b>80,605,952</b>	<b>73,769,463</b>	<b>76,905,430</b>	<b>72,969,904</b>	<b>(3,935,526)</b>
<b>Expenditures:</b>					
<b>Operating</b>					
6100 Payroll Costs	33,960,944	33,353,295	33,304,332	32,755,162	(549,170)
6200 Professional/Contracted Serv	1,006,861	1,293,882	1,093,484	1,029,834	(63,650)
6300 Supplies & Materials	903,203	1,250,541	943,826	1,020,114	76,288
6400 Other Operating Costs	118,570	204,514	146,462	154,571	8,109
6600 C/O Furn, Equip & Software	6,000		23,373	-	(23,373)
11 Instruction	<b>35,995,578</b>	<b>36,102,232</b>	<b>35,511,477</b>	<b>34,959,681</b>	<b>(551,796)</b>
6100 Payroll Costs	749,836	747,289	867,760	761,003	(106,757)
6200 Professional/Contracted Serv	1,849	2,449	1,282	2,500	1,218
6300 Supplies & Materials	122,554	142,130	132,681	130,500	(2,181)
6400 Other Operating Costs	2,029	3,320	2,465	3,200	735
12 Instrctn'l Resources & Media	<b>876,268</b>	<b>895,188</b>	<b>1,004,188</b>	<b>897,203</b>	<b>(106,985)</b>
6100 Payroll Costs	103,901	108,240	160,528	136,662	(23,866)
6200 Professional/Contracted Serv	42,392	59,950	23,286	40,512	17,226
6300 Supplies & Materials	12,439	40,543	14,736	33,950	19,214
6400 Other Operating Costs	101,577	179,241	179,241	171,775	(7,466)
13 Staff Development	<b>260,309</b>	<b>387,974</b>	<b>377,791</b>	<b>382,899</b>	<b>5,108</b>
6100 Payroll Costs	1,003,093	1,014,227	1,055,423	1,040,969	(14,454)
6200 Professional/Contracted Serv	34,486	58,362	44,187	50,400	6,213
6300 Supplies & Materials	29,867	37,499	11,605	20,800	9,195
6400 Other Operating Costs	30,204	44,583	44,583	41,632	(2,951)
21 Instructional Administration	<b>1,097,650</b>	<b>1,154,671</b>	<b>1,155,798</b>	<b>1,153,801</b>	<b>(1,997)</b>
6100 Payroll Costs	3,381,359	3,560,712	3,793,961	3,695,333	(98,628)
6200 Professional/Contracted Serv	39,247	43,054	37,743	39,150	1,407
6300 Supplies & Materials	34,226	57,639	41,001	49,210	8,209
6400 Other Operating Costs	52,768	68,823	68,823	70,789	1,966
23 Campus Administration	<b>3,507,600</b>	<b>3,730,228</b>	<b>3,941,528</b>	<b>3,854,482</b>	<b>(87,046)</b>
6100 Payroll Costs	1,693,406	1,822,114	1,811,216	1,884,870	73,654
6200 Professional/Contracted Serv	38,166	9,050	105	11,050	10,945
6300 Supplies & Materials	67,738	182,999	198,195	183,214	(14,981)
6400 Other Operating Costs	19,547	37,567	37,567	37,950	383
31 Guidance & Counseling	<b>1,818,857</b>	<b>2,051,730</b>	<b>2,047,083</b>	<b>2,117,084</b>	<b>70,001</b>

**GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT**

	2008-2009 Actual	2009-2010		2010-2011 Adopted Budget	Delta to 2009-2010 Est Actual
		Amended Budget	Estimated Actual		
6100 Payroll Costs	86,034	88,467	92,179	89,244	(2,935)
6200 Professional/Contracted Serv	57,584	65,725	66,570	66,570	-
6300 Supplies & Materials	483	2,045	1,963	-	(1,963)
6400 Other Operating Costs	1,813	1,200	1,200	-	(1,200)
32 Social Work Services	145,914	157,437	161,912	155,814	(6,098)
6100 Payroll Costs	752,292	740,631	782,240	779,865	(2,375)
6200 Professional/Contracted Serv	1,602	4,050	1,901	770	(1,131)
6300 Supplies & Materials	22,164	22,186	17,781	21,550	3,769
6400 Other Operating Costs	912	4,134	4,134	4,250	116
33 Health Services	776,970	771,001	806,056	806,435	379
6100 Payroll Costs	2,205,961	2,060,564	2,404,078	1,820,918	(583,160)
6200 Professional/Contracted Serv	51,162	42,036	58,741	57,000	(1,741)
6300 Supplies & Materials	394,717	790,300	579,075	649,000	69,925
6400 Other Operating Costs	(34,596)	19,900	(69,412)	(84,700)	(15,288)
6600 C/O Furn, Equip & Software	-	-	15,318	20,000	4,682
34 Student Transportation	2,617,244	2,912,800	2,987,800	2,462,218	(525,582)
6100 Payroll Costs	789,901	771,917	816,304	803,610	(12,694)
6200 Professional/Contracted Serv	134,645	146,693	123,005	159,330	36,325
6300 Supplies & Materials	274,220	293,503	272,437	274,333	1,896
6400 Other Operating Costs	192,615	228,311	228,311	220,165	(8,146)
36 Cocurricular Activities	1,391,381	1,440,424	1,440,057	1,457,438	17,381
6100 Payroll Costs	1,960,999	1,936,354	2,088,051	2,174,736	86,685
6200 Professional/Contracted Serv	722,851	720,210	678,170	601,850	(76,320)
6300 Supplies & Materials	(55,414)	78,750	82,530	71,220	(11,310)
6400 Other Operating Costs	193,863	250,217	250,217	202,450	(47,767)
6600 C/O Furn, Equip & Software	15,554	-	-	-	-
41 General Administration	2,837,853	2,985,531	3,098,968	3,050,256	(48,712)
6100 Payroll Costs	2,400,910	2,275,444	2,602,048	2,524,670	(77,378)
6200 Professional/Contracted Serv	3,316,771	3,327,600	384,755	2,135,870	1,751,115
6300 Supplies & Materials	358,328	465,400	360,818	392,700	31,882
6400 Other Operating Costs	799,949	1,222,000	1,319,326	1,394,167	74,841
6600 C/O Furn, Equip & Software	21,987	-	-	-	-
51 Plant Maint & Operations	6,897,945	7,290,444	4,666,947	6,447,407	1,780,460
6100 Payroll Costs	177,290	182,161	179,448	136,026	(43,422)
6200 Professional/Contracted Serv	357,750	421,243	459,536	458,590	(946)
6300 Supplies & Materials	9,692	33,000	18,420	-	(18,420)
6400 Other Operating Costs	-	-	-	-	-
52 Security Services	544,732	636,404	657,404	594,616	(62,788)
6100 Payroll Costs	1,309,229	1,299,926	1,350,153	1,064,580	(285,573)
6200 Professional/Contracted Serv	61,208	47,467	50,012	45,350	(4,662)
6300 Supplies & Materials	77,701	101,100	66,225	81,350	15,125
6400 Other Operating Costs	85,737	89,925	50,000	32,500	(17,500)
53 Data Processing	1,533,875	1,538,418	1,516,390	1,223,780	(292,610)

**GENERAL FUND - DETAILED BUDGET BY FUNCTION / OBJECT**

	<b>2008-2009 Actual</b>	<b>2009-2010</b>		<b>2010-2011 Adopted Budget</b>	<b>Delta to 2009-2010 Est Actual</b>
		<b>Amended Budget</b>	<b>Estimated Actual</b>		
6100 Payroll Costs	-	400	400	455	55
6200 Professional/Contracted Serv	31,631	68,150	68,150	61,700	(6,450)
6300 Supplies & Materials	7,074	11,059	11,059	7,150	(3,909)
6400 Other Operating Costs	12,091	12,428	12,428	10,520	(1,908)
61 Community Services	<u>50,796</u>	<u>92,037</u>	<u>92,037</u>	<u>79,825</u>	<u>(12,212)</u>
6100 Payroll Costs	50,575,155	49,961,741	51,308,121	49,668,103	(1,640,018)
6200 Professional/Contracted Serv	5,898,205	6,309,921	3,090,927	4,760,476	1,669,549
6300 Supplies & Materials	2,258,992	3,508,694	2,752,352	2,935,091	182,739
6400 Other Operating Costs	1,577,079	2,366,163	2,275,345	2,259,269	(16,076)
6600 Capital Outlay	43,541	-	38,691	20,000	(18,691)
<b>Total Operating Expenditures</b>	<u>60,352,972</u>	<u>62,146,519</u>	<u>59,465,436</u>	<u>59,642,939</u>	<u>177,503</u>
<b>Intergovernmental</b>					
91 Recapture Costs	20,406,215	13,299,141	15,870,339	14,717,398	(1,152,941)
92 Recapture - Related Costs	238,558	250,000	-	-	-
95 Juvenile Justice Alt Ed	-	18,900	18,900	20,000	1,100
97 Payments to Tax Increment Fund	8,804,803	850,000	898,799	943,739	44,940
99 Tax Appraisal & Collection	389,793	405,000	651,956	645,828	(6,128)
<b>Total Expenditures</b>	<u>90,192,341</u>	<u>76,969,560</u>	<u>76,905,430</u>	<u>75,969,904</u>	<u>(980,466)</u>
<b>Other Financing Sources (Uses):</b>					
7990 Other Sources	-	336,892	-	-	-
8990 Other Uses	-	-	-	-	-
<b>Total Other Sources &amp; Uses</b>	<u>-</u>	<u>336,892</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Impact on Fund Balance</b>	<b>(1,586,390)</b>	<b>(2,863,205)</b>	<b>-</b>	<b>(3,000,000)</b>	<b>(2,955,060)</b>
Fund Balance - Beginning	27,789,461	26,203,071	26,203,071	26,203,071	-
Anticipated Prior Period Adjustments	-	-	-	-	-
<b>Fund Balance - Ending</b>	<u><b>\$ 26,203,071</b></u>	<u><b>\$ 23,339,866</b></u>	<u><b>\$ 26,203,071</b></u>	<u><b>\$ 23,203,071</b></u>	<u><b>\$ (2,955,060)</b></u>

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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  
2010-2011 Adopted Budget**

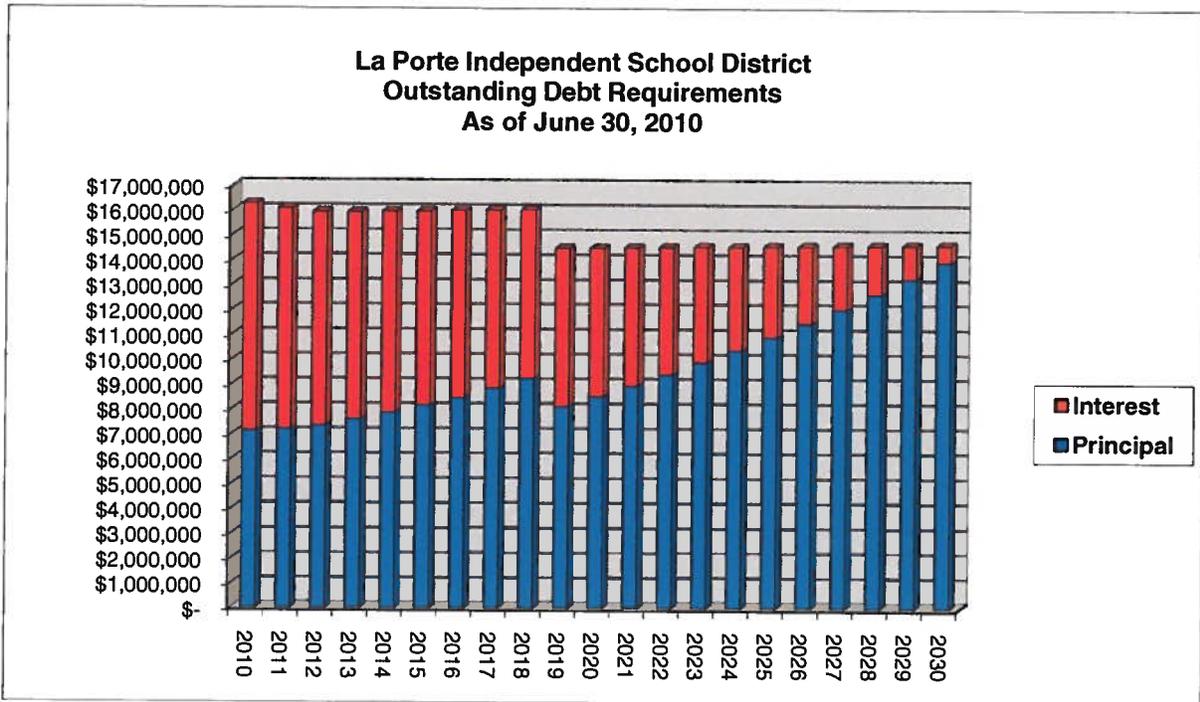
**DEBT SERVICE FUND**

	2008-2009 Actual	2009-2010 Amended Budget	2009-2010 Estimated Actual	2010-2011 Adopted Budget	Delta to 2009-2010 Est Actual
<b>I &amp; S Tax Rate:</b>	<b>\$0.2850</b>	<b>\$0.285</b>		<b>\$0.285</b>	<b>\$0.0000</b>
<b>Taxable Values</b>	<b>\$ 4,953,219,705</b>	<b>\$5,975,749,814</b>		<b>\$5,735,650,555</b>	<b>\$ (240,099,259)</b>
<b>REVENUES:</b>					
Property Taxes, Current Year	\$ 15,932,567	\$ 16,046,615	\$ 16,646,296	\$ 16,346,604	\$ (299,692)
Delinquent Tax Collections	283,356	270,000	1,325,166	270,000	(1,055,166)
Investment Earnings	111,781	125,000	24,812	25,000	188
<b>Total Revenues</b>	<b>16,327,704</b>	<b>16,441,615</b>	<b>17,996,275</b>	<b>16,641,604</b>	<b>(1,354,671)</b>
<b>EXPENDITURES:</b>					
Bond Principal Payment	6,205,000	7,430,000	7,775,000	7,143,000	(632,000)
Bond Interest Payment	7,965,740	8,696,493	8,427,064	9,148,749	721,685
Bond Fees	4,459	50,000	196,098	50,000	(146,098)
<b>Total Expenditures</b>	<b>14,175,199</b>	<b>16,176,493</b>	<b>16,398,162</b>	<b>16,341,749</b>	<b>(56,413)</b>
<b>OTHER SOURCES &amp; USES:</b>					
Other Sources	-	-	(20,739,354)	-	-
Other Uses	-	-	20,974,388	-	-
<b>Total Other Sources &amp; Uses</b>	<b>-</b>	<b>-</b>	<b>235,033</b>	<b>-</b>	<b>-</b>
<b>Impact on Fund Balance</b>	<b>2,152,505</b>	<b>265,122</b>	<b>1,363,080</b>	<b>299,855</b>	<b>(1,063,225)</b>
Fund Balance - Beginning	7,708,196	9,860,701	9,860,701	11,223,781	1,363,080
<b>Fund Balance - Ending</b>	<b>\$ 9,860,701</b>	<b>\$ 10,125,823</b>	<b>\$ 11,223,781</b>	<b>\$ 11,523,636</b>	<b>299,855</b>

<b>Bonded Indebtedness</b>	<b>Total Debt Outstanding</b>	<b>Principal Due 2010-2011</b>	<b>Interest Due FY 2010-11</b>	<b>Interest Due 2011</b>
Unlimited Tax Schoolhouse Bonds, Series 2001	500,000	250,000	24,100	18,075
Unlimited Tax Schoolhouse Bonds, Series 2005	9,745,000	2,110,000	424,556	371,806
Unlimited Tax & Refunding Bonds, Series 2005A	58,460,000	1,940,000	2,854,994	2,816,194
Unlimited Tax & Refunding Bonds, Series 2008	60,935,000	990,000	2,902,350	2,887,500
Unlimited Tax Schoolhouse Bonds, Series 2008A	2,430,000	-	115,425	115,425
Unlimited Tax Schoolhouse Bonds, Series 2008B	20,615,000	660,000	895,989	886,089
Unlimited Tax Schoolhouse Bonds, Series 2009	29,480,000	378,000	1,221,766	1,216,141
Unlimited Tax Schoolhouse Bonds, Series 2010REF	18,150,815	815,000	655,569	645,381
Unlimited Tax Schoolhouse Bonds, Series 2010REFA	1,350,000	-	54,000	54,000
<b>Totals</b>	<b>\$ 201,665,815</b>	<b>\$ 7,143,000</b>	<b>\$ 9,148,749</b>	<b>\$ 9,010,611</b>

**La Porte Independent School District  
Statement of Outstanding Debt Requirements  
As of June 30, 2010**

FYE 6/30	Principal Amount	Interest	Total Outstanding Debt Requirements
2010	7,140,000	9,148,749	16,288,749
2011	7,215,000	8,872,474	16,087,474
2012	7,350,000	8,591,486	15,941,486
2013	7,595,000	8,345,099	15,940,099
2014	7,870,000	8,098,861	15,968,861
2015	8,175,000	7,798,099	15,973,099
2016	8,490,000	7,493,830	15,983,830
2017	8,855,000	7,159,818	16,014,818
2018	9,255,000	6,765,966	16,020,966
2019	8,140,000	6,361,423	14,501,423
2020	8,525,000	5,985,133	14,510,133
2021	8,950,000	5,587,420	14,537,420
2022	9,415,000	5,138,458	14,553,458
2023	9,905,000	4,658,783	14,563,783
2024	10,405,000	4,160,195	14,565,195
2025	10,930,000	3,649,763	14,579,763
2026	11,475,000	3,116,688	14,591,688
2027	12,050,000	2,554,594	14,604,594
2028	12,660,000	1,964,250	14,624,250
2029	13,295,000	1,341,450	14,636,450
2030	13,970,000	687,350	14,657,350
<b>Total</b>	<b>\$ 201,665,000</b>	<b>\$ 117,479,885</b>	<b>319,144,885</b>



## 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  
 2010-2011 Adopted Budget**

**FOOD SERVICE FUND**

		2008-2009	2009-2010		2010-2011	Delta to
		Actual	Amended Budget	Estimated Actual	Adopted Budget	2009-2010 Est Actual
<b>Revenues:</b>						
5700	Local Revenues	\$ 1,818,798	\$ 1,945,720	\$ 1,648,191	\$ 1,556,500	\$ (91,691)
5800	State Revenues	22,997	22,997	22,902	22,900	(2)
5900	Federal Revenues	1,806,352	1,731,192	1,774,905	1,763,413	(11,492)
	<b>Total Revenues</b>	<b>3,648,147</b>	<b>3,699,909</b>	<b>3,445,998</b>	<b>3,342,813</b>	<b>(103,185)</b>
<b>Expenditures:</b>						
35	Food Service					
	6100 - Payroll & Benefits	1,620,665	1,765,543	1,709,869	1,502,895	(206,974)
	6200 - Contracted Services	23,020	46,450	22,973	28,000	5,027
	6300 - Supplies & Materials	1,789,491	1,804,666	1,807,463	2,007,414	199,951
	6400 - Travel & Other Misc	15,514	24,500	13,031	19,500	6,469
	6600 - Capital Outlay	14,981	106,640	106,362	-	(106,362)
		<b>3,463,672</b>	<b>3,747,799</b>	<b>3,659,698</b>	<b>3,557,809</b>	<b>(101,889)</b>
51	6200 - Contracted Services	145,114	144,599	50,120	46,100	(4,020)
	<b>Total Expenditures</b>	<b>3,608,786</b>	<b>3,892,398</b>	<b>3,709,818</b>	<b>3,603,909</b>	<b>(105,909)</b>
7990	Other Resources	-	-	-	-	-
8990	Other Uses	-	-	-	-	-
	<b>Total Resources &amp; Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Impact on Fund Balance</b>	<b>39,361</b>	<b>(192,489)</b>	<b>(263,820)</b>	<b>(261,096)</b>	<b>2,724</b>
	Fund Balance - Beginning	979,491	1,018,852	1,018,852	755,032	(263,820)
	<b>Fund Balance - Ending</b>	<b>\$ 1,018,852</b>	<b>\$ 826,363</b>	<b>\$ 755,032</b>	<b>\$ 493,936</b>	<b>\$ (261,096)</b>

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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  
CAPITAL PROJECT BUDGETS (FUND 649)  
2010-11 Adopted Budget  
May 31, 2010

Proj #	Account Description	Actual 2008-09	Amended Budget 2009-10	Estimated Actual 2009-10	Adopted Budget 2010-11	Project Budget
	<b>REVENUES:</b>					
	Earnings from Investments	1,288,401	92,000	95,547	3,933	5,978,291
	Bond Proceeds (Net) & Other Revenue		29,706,282	29,839,412	25,860,661	203,185,000
	Donations					
YS	Science Donation				-	8,000
5B	Baseball Donation				-	20,837
5K	LPHS Stadium Donation				-	90,000
	High School Flood Insurance Payment		215,482	215,482	-	215,482
IKE	Hurricane Ike Insurance Payments		417,918	502,878	-	417,918
IKE	Hurricane Ike FEMA Payments	52,799	150,372	150,372	-	203,171
	<b>TOTAL REVENUES</b>	<b>1,341,200</b>	<b>30,582,054</b>	<b>30,803,691</b>	<b>25,864,594</b>	<b>210,118,699</b>

<b>PROJECT EXPENDITURES:</b>						
XX XY	Project Management/Consulting	843,602	615,729	467,326	150,000	2,744,529
1C	Technology Center	3,564,359	2,986,351	2,453,422	532,929	6,606,083
5F	Ag Operations Center	6,558,015	9,439,288	7,639,416	2,704,020	16,905,614
YB/5B	Baseball Field Renovations	396,341	-	-	-	1,534,823
5K	LPHS Stadium / Concrete Park Lot	3,740	-	-	-	7,039,457
5T	High School Theatre Renovations	217,621	417	417	-	7,321,476
5A	La Porte High School (Pkg 1)	5,848	-	-	-	7,560,771
5D/5C	La Porte High School (Pkg 2)	5,244,443	1,162,237	865,150	288,275	9,971,496
5E	La Porte High School PE Center	5,842,328	343,926	223,374	120,552	6,501,897
5J	JROTC Building Renovations	-	813,735	22,641	791,094	813,735
5W	DeWalt Alternative School Renovations	-	1,256,946	64,383	1,192,563	1,256,946
8A	Junior High Renovations	923,179	-	-	-	996,976
6C	La Porte Junior High Addition / Renovations	-	3,915,272	1,937,248	6,909,445	8,846,693
6B	Lomax JH Addition & Renovations	5,902,930	3,820,769	2,971,825	2,201,034	11,881,259
6A	Baker 6th Grade Renovations	1,111,972	21,077	21,077	-	7,010,972
6B	Baker 6th Renovations - Phase 2	-	-	-	-	42,477
YE	Heritage Elementary School	255,757	-	-	-	14,974,154
8F	Bayshore Elementary (Existing)	46,935	1,003,352	47,880	908,537	1,003,352
9F	Bayshore Elementary (New)	8,643,094	11,791,212	11,250,109	1,807,851	21,701,054
9C	Lomax Elementary School	1,613,148	422,274	28,000	19,353	2,433,458
9B	Reid Elementary School	-	5,508,117	696,051	7,067,203	7,763,854
9D	Rizzuto Elementary School	-	6,314,780	739,770	7,667,851	8,408,221
9E	College Park Elementary Renovations	-	2,735,948	367,106	2,900,571	3,267,677
9G	La Porte Elementary Renovations	-	678,995	102,372	425,372	527,744
3A/3D	Transportation	2,889	675,000	-	1,159,371	1,232,000
4A	Land Acquisition	6,128,069	-	-	-	6,158,069
7A	Roofing Package	27,277	-	-	-	2,375,141
YM	Administration Roof	-	-	453,495	-	575,437
2A	C/O - Career & Tech (Paint Booth)	-	-	-	-	77,810
YC	Curriculum and Fine Arts	266,743	1,958,499	146,511	834,842	1,578,335
YL	Curriculum Library Books	25,361	-	-	146,499	475,673
YS	Science	292,583	235,892	-	243,892	794,636
Var	Technology Department	2,254,307	6,889,458	3,045,100	9,748,871	18,835,644
YX	Facility Maintenance	1,329,147	2,256,241	1,699,426	5,300,127	15,096,000
XZ	Contingency - Construction	-	-	-	3,115,255	5,805,236
ZZ	Contingency - Owner	-	545,859	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>51,499,688</b>	<b>65,391,374</b>	<b>35,242,098</b>	<b>56,235,507</b>	<b>210,118,699</b>
	Fund Balance 6/30/09	50,158,488	34,809,320	34,809,320	30,370,913	-
	<b>UNSPENT PROJECT FUNDS</b>	-	-	<b>30,370,913</b>	-	-

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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.

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**La Porte Independent School District  
Summary of Revenues & Expenditures - Special Revenue Funds  
2010-11 Adopted Budget**

	211	224	225	244	255	262	263	266	272
	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	State Fiscal Stabilization Funds	School-Based Student Drug-Testing
5700									
5800									
5900									
<b>REVENUES:</b>									
Local Revenues \$									
State Revenues									
Federal Revenues	789,223	1,155,781	30,893		261,597		65,287	2,161,530	22,000
<b>Total Revenues</b>	<b>789,223</b>	<b>1,155,781</b>	<b>30,893</b>		<b>261,597</b>		<b>65,287</b>	<b>2,161,530</b>	<b>22,000</b>
<b>EXPENDITURES:</b>									
11	789,223	816,102	24,904		129,168		23,792	2,161,530	22,000
12									
13		12,855	4,571		123,803		39,028		
21		28,015	1,172		2,440				
23					5,055				
31		298,809	246		1,131		2,467		
32									
33									
34									
35									
36									
41									
51									
52									
53									
61									
93									
<b>Total Expenditures</b>	<b>\$789,223</b>	<b>\$1,155,781</b>	<b>\$30,893</b>	<b>\$0</b>	<b>\$261,597</b>	<b>\$0</b>	<b>\$65,287</b>	<b>\$2,161,530</b>	<b>\$22,000</b>

<b>TEA Grant Status:</b>	Amount								
<b>LPISD Grant Status</b>	Estimated								

Planning Amount = Program provided amount to plan for new year. Maximum entitlement determined March 2010.  
 Planning Amount for Fund 272 is estimated on past MAC reimbursements.  
 NOGA = Notice of Grant Award from TEA certifying the amount the District is approved to spend.

	283 ARRA IDEA Part - B Formula	284 ARRA IDEA Part - B Pre - School	285 ARRA ESEA Title I Part A	289 LEP Summer School	394 Pregnancy, Education & Parenting	411 Technology Allotment	415 K - Pre K Grant	425 Beginning Teacher Induction & Mentoring	429* TEA Disaster Relief	Total All Special Revenue Funds
5700										
5800										
5900										
	Local Revenues \$									
	State Revenues									
	Federal Revenues	232,859	278,446	3,000	19,500	217,988	233,100	37,125	507,713	
	<b>Total Revenues</b>	<b>232,859</b>	<b>278,446</b>	<b>3,000</b>	<b>19,500</b>	<b>217,988</b>	<b>233,100</b>	<b>37,125</b>	<b>5,514,329</b>	

**REVENUES:**

	283 ARRA IDEA Part - B Formula	284 ARRA IDEA Part - B Pre - School	285 ARRA ESEA Title I Part A	289 LEP Summer School	394 Pregnancy, Education & Parenting	411 Technology Allotment	415 K - Pre K Grant	425 Beginning Teacher Induction & Mentoring	429* TEA Disaster Relief	Total All Special Revenue Funds
11										
12										
13										
21										
23										
31										
32										
33										
34										
35										
36										
41										
51										
52										
53										
61										
93										
	Local Revenues \$									
	State Revenues									
	Federal Revenues	232,859	278,446	3,000	19,500	217,988	233,100	37,125	507,713	
	<b>Total Revenues</b>	<b>232,859</b>	<b>278,446</b>	<b>3,000</b>	<b>19,500</b>	<b>217,988</b>	<b>233,100</b>	<b>37,125</b>	<b>5,514,329</b>	

**EXPENDITURES:**

	283 ARRA IDEA Part - B Formula	284 ARRA IDEA Part - B Pre - School	285 ARRA ESEA Title I Part A	289 LEP Summer School	394 Pregnancy, Education & Parenting	411 Technology Allotment	415 K - Pre K Grant	425 Beginning Teacher Induction & Mentoring	429* TEA Disaster Relief	Total All Special Revenue Funds
11										
12										
13										
21										
23										
31										
32										
33										
34										
35										
36										
41										
51										
52										
53										
61										
93										
	Local Revenues \$									
	State Revenues									
	Federal Revenues	232,859	278,446	3,000	19,500	217,988	233,100	37,125	507,713	
	<b>Total Revenues</b>	<b>232,859</b>	<b>278,446</b>	<b>3,000</b>	<b>19,500</b>	<b>217,988</b>	<b>233,100</b>	<b>37,125</b>	<b>5,514,329</b>	

TEA Grant Status:	Planning Amount	Planning Amount	Planning Amount	Planning Amount	Amount	Planning Amount	Planning Amount	Approved	Approved
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	2008/2009	Funds Rec'd

**LPISD Grant Status**

\*Fund 429 has a fund balance of \$7,220,617

Planning Amount = Program provided amount to plan for new year. Maximum entitlement determined March 2010.  
 Planning Amount for Fund 411 is determined through FSP funding. ARRA funds budget is estimated balance of 2009-10 budget.  
 NOGA = Notice of Grant Award from TEA certifying the amount the District is approved to spend.

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## Appendices



# NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The La Porte Independent School District will hold a public meeting at 7:00 PM, June 22, 2010 in Board Room, Administration Building, 1002 San Jacinto St., La Porte, Texas. The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

<b>Maintenance Tax</b>	\$1.040000/\$100 (proposed rate for maintenance and operations)				
<b>School Debt Service Tax</b>	\$0.311194/\$100 (proposed rate to pay bonded indebtedness)				
<b>Approved by Local Voters</b>					
<b><u>Comparison of Proposed Budget with Last Year's Budget</u></b>					
The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:					
Maintenance and operations	0.00%	increase			
Debt service	1.76%	increase			
Total expenditures	0.00%	increase			
<b><u>Total Appraised Value and Total Taxable Value</u></b> (as calculated under Section 26.04, Tax Code)					
	<b>Preceding Tax Year</b>	<b>Current Tax Year</b>			
Total appraised value* of all property	\$8,043,660,079	\$7,725,922,534			
Total appraised value* of new property**	\$265,086,498	\$99,886,229			
Total taxable value*** of all property	\$5,971,535,851	\$5,735,650,555			
Total taxable value*** of new property**	\$196,797,666	\$74,154,575			
* "Appraised value" is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.					
** "New property" is defined by Section 26.012(17), Tax Code.					
*** "Taxable value" is defined by Section 1.04(10), Tax Code.					
<b><u>Bonded Indebtedness</u></b>					
Total amount of outstanding and unpaid bonded indebtedness* \$209,095,000					
* Outstanding principal.					
<b><u>Comparison of Proposed Rates with Last Year's Rates</u></b>					
	<b>Maintenance &amp; Operations</b>	<b>Interest &amp; Sinking Fund*</b>	<b>Total</b>	<b>Local Revenue Per Student</b>	<b>State Revenue Per Student</b>
<b>Last Year's Rate</b>	\$1.040000	\$0.285000	* \$1.325000	\$7,573	\$1,796
<b>Rate to Maintain Same Level of Maintenance &amp; Operations Revenue &amp; Pay Debt Service</b>	\$1.065706	\$0.303687	* \$1.369393	\$7,316	\$1,748
<b>Proposed Rate</b>	\$1.040000	\$0.311194	* \$1.351194	\$7,140	\$1,706
* The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.					
<b><u>Comparison of Proposed Levy with Last Year's Levy on Average Residence</u></b>			<b><u>Last Year</u></b>	<b><u>This Year</u></b>	
Average Market Value of Residences		\$121,826		\$124,915	
Average Taxable Value of Residences		\$80,248		\$82,313	
Last Year's Rate Versus Proposed Rate per \$100 Value		\$1.325000		\$1.351194	
Taxes Due on Average Residence		\$1,063.29		\$1,112.21	
Increase (Decrease) in Taxes				\$48.92	
Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.					
Notice of Rollback Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.351194. This election will be automatically held if the district adopts a rate in excess of the rollback rate of \$1.351194.					
<b><u>Fund Balances</u></b>					
The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:					
	Maintenance and Operations Fund Balance(s)		\$22,666,078		
	Interest & Sinking Fund Balance(s)		\$6,549,489		



# 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

April 29, 2010

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

Dear Ms. Powell:

As required by Texas Tax Code Sec. 26.01(e), we have prepared an estimate of taxable value for your unit for 2010. While this estimate is based on information currently available to us, some of the data needed for accuracy is not yet available. For example, in the area of business and industrial personal property, the last date for property owners to file their annual renditions is May 15.

While we have taken our best estimate of potential hearing loss into account, protests for 2010 are in the process of being received and changes made in the ARB hearing process during the next several months could cause a further reduction in value. Also, if fewer protests are filed, your value could possibly be higher.

Your final taxable value will also be impacted by late-filed exemption applications, late applications for productivity valuation, correction motions under Tax Code Sec. 25.25, and possible post-ARB appeals through binding arbitration, appeals to district court, or appeals to the State Office of Administrative Hearings.

Given these limitations, the estimated 2010 taxable value for the taxing unit identified above is:

**\$ 5,735,650,555**

The enclosed 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, CFE, RPA  
Chief Appraiser

### *Board of Directors*

Glenn E. Peters, *Chair*  
Lawrence Marshall, *Secretary*  
Ed Heathcott  
Gary W. Stein  
Toni Trumbull  
Leo Vasquez

### *Chief Appraiser*

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

**La Porte ISD**  
**2010 Certified Estimate of Taxable Value**



<b>Major Property Category</b>	<b>Projected 2010 Taxable Value</b>	<b>Percent Change</b>	<b>2009 Taxable Value</b>
Residential & Rural Improved	1,051,542,876	0.0036	1,047,730,986
Apartments	58,623,477	0.2068	48,579,306
Commercial	686,095,083	-0.0762	742,673,180
Vacant Land	187,343,290	-0.0819	204,051,702
Industrial	2,166,435,004	-0.0960	2,396,540,425
Utility	77,590,083	-0.0979	86,009,694
Commercial Personal	461,164,296	0.0186	452,721,075
Industrial Personal	1,042,840,780	0.0502	992,993,029
All Other Property	4,015,666	-0.0977	4,450,417

<b>Projected 2010 Taxable Value</b>	<b>5,735,650,555</b>	<b>-0.0402</b>	<b>5,975,749,814</b>
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**Projected 2010 Taxable Value Range**

<b>Accuracy +/- 3% (In Billions)</b>	<b>5.564</b>	<b>To</b>	<b>5.908</b>
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# Harris County Appraisal District



**ISD: La Porte**

	<b>2010</b>	<b>2009</b>
Average Market Value of Residences:	\$124,915	\$121,826
Average Taxable Value of Residences:	\$082,313	\$080,248

Total Appraised Value of All Property:	\$7,725,922,534	\$8,043,660,079
Total Appraised Value of New Property:	\$99,886,229	\$265,086,498
Total Taxable Value of All Property:	\$5,735,650,555	\$5,971,535,851
Total Taxable Value of New Property:	\$74,154,575	\$196,797,666

**Data as of April 29, 2010 Certified Estimate**

	A	B	C	D	E	F	J	K	L	M	
1	District Name:	LA PORTE ISD					HB 3646: 2009-10 & 2010-11				
2	County-District No.:	101-916	< (ENTER # WITH DASH, i.e., 001-902)								Release 14
3	Run Date:	6/16/2010					6/9/2010				
4	Date Prepared:	6/12/2010									
5											
6	<b>HB 3646 Estimated Revenue</b>										
7	Omar Garcia, ESC 13										
8	This template is designed to calculate total revenue under HB 3646 as passed by the 81st Session of the										
9	Texas Legislature. It also calculates revenue for the next biennium given certain assumptions.										
10											
11	This template is based on my understanding of HB 1 and the provisions in current law (HB 3646) .										
12	My understanding is absolutely subject to change at any time.										
13											
15	<b>Prior-Year Data:</b>										
16	2005-06 M&O Adopted Tax Rate									1.5000	
17	2005-06 Transportation Allotment									495,406	
18	2005-06 NIFA Allotment									0	
19	TEA's "S1" Revenue per WADA (see column V)									4,942	
20	TEA's "S2" Revenue per WADA (see column V)									5,306	
21	TEA's "S3" Revenue per WADA (see column V)									5,187	
22	"Greater of" Hold Harmless Revenue per WADA (see column V)									5,306	
23	Is "Greater of" Above From TEA's "S1", "S2", or "S3" calculations?									2	
24	2006-07 Total Refined ADA									7,345.5390	
25	2006-07 Adjusted Total Refined ADA									7,345.5390	
26	2006-07 Transportation Allotment									576,455	
32	2007-08 Adjusted Total Refined ADA									7,440.8490	
33	2007-08 Transportation Allotment									504,045	
34	2007-08 New Instructional Facilities Allotment (NIFA)									116,825	
35	2008-09 Total Refined ADA									7,438.9390	
36	2008-09 Adjusted Total Refined ADA									7,590.4390	
37	2007 CPTD Value ("T4")									5,551,734,123	
38	2008-09 WADA									9,774.5520	
39	2008-09 Tuition Paid (if less than 12 grades)									0	
40	2008-09 I&S Tax Collections									16,094,920	
41	2008-09 EDA Local Share									15,302,856	
42	2008-09 IFA Local Share for Bonded Debt									0	
43	<b>Chapter 41 Data:</b>										
45	1992-93 M&O Tax Collections									14,927,545	
46	1992-93 CED Distribution									19,417,505	
47	1992-93 Chapter 36 WADA									8,212.0000	
48	1991 CPTD Property Value									2,950,398,018	

	A	B	C	D	E	F	J	K	L	M	
50											
51											
52	<b>Student Counts:</b>							<b>YOUR 09-10 ESTIMATES</b>		<b>YOUR 10-11 ESTIMATES</b>	
53	Refined ADA (PreK - 12)							7,349.5600		7,349.5600	
54	Refined ADA (Grades 9 thru 12 only)							2,081.3900		2,081.3900	
55	Special Education Instructional Arrangement FTEs:										
56	Homebound (Code 01)							0.6400		0.6400	
57	Hospital Class (Code 02)							0.0000		0.0000	
58	Speech Therapy (Code 00)							9.9800		9.9800	
59	Resource Room (Code 41,42)							86.4000		86.4000	
60	S/C Mild/Mod/Severe (Code 43, 44, & 45)							32.7500		32.7500	
61	Off Home Campus (Codes 91-98)							3.7000		3.7000	
62	VAC (Code 08)							2.1000		2.1000	
63	State Schools (Code 30)							0.0000		0.0000	
64	Nonpublic Contracts							0.0000		0.0000	
65	Res Care & Treatment (Code 81-89)							4.4000		4.4000	
67	Mainstream ADA							333.2500		333.2500	
68	Career & Technology FTEs							224.8700		224.8700	
69	Advanced Career & Technology FTEs							0.0000		0.0000	
70	# of Students Completing an Electronic Course Provided by the District							0		0	
71	# of Students Completing an Electronic Course Provided by Another District							0		0	
72	Compensatory Ed Enrollment							4,362.3000		3,994.5700	
73	FTEs of Pregnant Students							3.2100		3.2100	
75	Bilingual ADA							556.3000		556.3000	
76	G & T Enrollment							675.5000		675.5000	
77	Public Ed Grant Student ADA							0.0000		0.0000	
78	New Instructional Facility ADA							0.0000		0.0000	
79											
80											
81	<b>Property Value Data:</b>										
82	CPTD Value ("T2")							6,149,994,519		6,149,593,891	
83	CPTD Value Adjusted for Decline							6,149,994,519		6,149,593,891	
86											
87											
88	<b>Tax Collection Data:</b>										
89	M&O Compressed Rate							1.0000		1.0000	
90	M&O Adopted Tax Rate (See Note Below)							1.0400		1.0400	
91	M&O Tax Collections @ Adopted M&O Rate (see Column V)							65,419,539		59,650,767	
93	I&S Tax Collections (see definition in Column V)							17,785,377		16,346,604	
94											
95	<b>NOTE: If the district adopts an M&amp;O tax rate that is less than its compressed rate for the 1st time in any year beginning with the 2010-11 school year, the district will not be eligible for the Additional State Aid for Tax Reduction computed on Row 89 for the applicable year.</b>										
96											
97											
98											
99											
100											
101	<b>Other Data:</b>										
102	Highest Grade Taught							12		12	
103	Square Miles							56		56	
104	Miles From Nearest HS							0		0	
105	Unadjusted Cost of Ed Index							1.1500		1.1500	
106	Transportation Allocation							636,290		636,290	
107	TSD Students							1.0000		1.0000	
108	TSB Students							1.0000		1.0000	
109	Total Tax Levy							78,833,973		75,997,371	
110	Reduction for WADA Sold							0		0	
111	Charge for AP Testing							0		0	
112	Charge for Comp Ed Projects							0			
113	Charge for Spec. Ed. Project							0		0	
114	District Status - 'Y' if Ch 41 (see column V)							Y		Y	
115	New Chapter 41 district? (see instructions in column V)							N		N	

	A	B	C	D	E	F	J	K	L	M
116	Tuition Pd If < 12 Grades							0		0
117	Bond Payment							16,202,064		16,288,749
120	Amount Paid to a Tax Increment Fund (see Column V)							898,799		943,739
121	Amount of M&O Taxes Collected for a TIF arrangement							826,895		868,240
122	Number of Teachers, Librarians, Nurses, and Counselor FTEs							537.60		537.60
123	# of Full-time Employees (excluding admin & teachers, etc)							446.20		446.20
124	# of Part-time Employees (excluding administrators)							169.20		169.20
125	<b>Chapter 41 Data:</b>									
128	Enrollment							7,938		7,938
129	# of Non-Resident Students Who Are Charged Tuition							0		0
131	CAD Cost							651,956		645,828
132	CAD Cost Paid by Partner(s), if applicable							0		0
133	# of Resident Students Being Educated by Another District									
134	for which the District is Paying Tuition							0		0
135	Amount of Tuition Paid per Student							1		1
137										

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<b>HB 1 2009-10 TARGET REVENUE @ Compressed Rate</b>	<b>52,647,927</b>
Tuition Paid Adjustment (HB 3646)	0
Penalty for Settling Tax Rate Below Compressed Rate	0
2009-10 Adjusted Total State/Local Revenue @ Compressed Rate	<b>52,647,927</b>
WADA	9,551,1657
2009-10 HB 1 Total Revenue per WADA	5,1506

**Calculation of HB 3646 TARGET REVENUE (includes 2008-09 Rider 86 allotment)**

	2009-10 HB 3646	2010-11 HB 3646
Minimum Increase Under HB 3646 (\$120 per WADA)	52,876,356	52,449,835
Tuition Paid If Less Than Grade 12	1,147,284	1,137,989
Amount Exceeding M&O Taxes Collected for TIF Required to be Paid to the TIF	0	0
<b>HB 3646 ADJUSTED TARGET REVENUE</b>	<b>54,095,545</b>	<b>53,663,324</b>
HB 3646 Revenue:		
Tier I State Aid	2,561,077	2,189,285
M&O Taxes @ Compressed Rate	62,903,403	57,356,507
Receipture	15,491,672	14,450,002
<b>TOTAL HB 3646 STATE/LOCAL REVENUE</b>	<b>49,972,808</b>	<b>45,095,790</b>
2009-10 Maximum Revenue Under HB 3646 (\$350 per WADA + Tuition Cost + TIF Payment + 08-09 Rider 86)	56,294,507	
State/Local Revenue Allowed @ Compressed Rate	54,095,545	53,663,324
State/Local Revenue per WADA Allowed @ Compressed Rate	5,634	5,634
Beginning With 2010-11, Maximum State/Local Revenue per WADA @ Compressed Rate (Prior-Yr Rev per WADA + \$350)		5,984
Beginning With 2010-11, Maximum State/Local Revenue @ Compressed Rate (Prior-Yr Rev per WADA + \$350)		57,053,781
<b>HB 3646 Total Additional State Aid for Tax Reduction (SEE NOTE BELOW)</b>	<b>4,122,736</b>	<b>8,567,534</b>

District Name: LA PORTE ISD  
 County-District No.: 101-916  
 Run Date: 16-Jun-10

**HB 3646: 2009-10 & 2010-11**

Release 14  
6/9/2010

**Summary of Finances - HB 3646  
2010-11 School Year**

**Basic Information:**

Total Refined ADA (adj. for decline, if applicable)	7,349.5600
Special Education FTE	139.9700
Career & Technology FTE	224.8700
Regular Program ADA	6,984.7200
CPTD Property Value	6,149,593,891
Adjusted CPTD Property Value	6,149,593,891
Unadjusted Cost of Education Index	1.1500
Adjusted Cost of Education Index	1.1500
Total M&O Tax Collections	59,650,767

**Program Intent Code**

11	Regular Block Grant	36,823,444
23	Regular Special Education Block Grant	2,242,551
	Other Special Education Allotments:	
23	Mainstream Special Education Allotment	1,932,583
23	Residential Care & Treatment Allotment	92,787
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	1,600,445
	Advanced Career & Technology Allotment	0
	State Virtual School Network Student Allotment	0
	State Virtual School Network Administrative Cost Allotment	0
21	Gifted & Talented Block Grant	232,481
	Less: Charge for Dist. Share of AP Tests	0
24/30	Compensatory Education Block Grant	4,211,875
24/30	Compensatory Ed Pregnant Allotment	40,785
25	Bilingual Education Block Grant	293,281
31	High School Allotment	572,382
	Public Education Grant Allotment	0
	New Instructional Facilities Allotment (NIFA)	0
99	Transportation	636,290
	Total Cost of Tier I	<u>48,678,904</u>
	LESS: Local Share	<u>46,489,619</u>
	Tier I State Aid	2,189,285

**FOUNDATION SCHOOL FUND DETAIL:**

District Name: LA PORTE ISD  
 County-District No.: 101-916  
 Run Date: 16-Jun-10

HB 3646: 2009-10 & 2010-11

Release 14  
 6/9/2010

**Summary of Finances - HB 3646  
 2010-11 School Year**

Tier I State Aid	2,189,285
Tier II State Aid for "Golden" Level (\$59.97)	0
Tier II State Aid for \$31.95 Level	0
Total Tier II State Aid	<u>0</u>
<b>Other Programs:</b>	
Additional State Aid for Tax Reduction (ASATR)	8,567,534
Penalty Against ASATR for Setting Rate Below Compressed Rate	0
Reduction Resulting From \$350 per WADA Limit	0
Adjustments to ASATR	0
Staff Allotment	265,400
TSD Charge	(10,012)
TSB Charge	(10,012)
Transfer to SFSF Foundation School Fund Grant (estimated)	<u>(1,143,291)</u>
Total Other Programs	7,669,619
Less: Available School Fund (estimated)	(1,616,903)

<b>Fund / Revenue Code</b>		
199 / 5812	FOUNDATION SCHOOL FUND	8,242,001
199 / 5811	AVAILABLE SCHOOL FUND - STATE PORTION	598,664
411 / 5829	TECHNOLOGY ALLOTMENT	217,988
599 / 5829	CHAPTER 46 EXISTING DEBT ALLOTMENT (EDA)	0
199 / 599 / 5829	CHAPTER 46 IFA	0
266 / 5929	SFSF - FOUNDATION SCHOOL FUND GRANT (estimated)	1,143,291
266 / 5929	SFSF - AVAILABLE SCHOOL FUND GRANT (estimated)	<u>1,018,239</u>
	<b>TOTAL STATE AID - ALL FUNDS</b>	<u><u>11,220,183</u></u>

<b>SUMMARY OF TOTAL STATE/LOCAL M&amp;O REVENUE:</b>	
M&O Revenue From State (not including Fund 599) (includes TIF & tuition reimbursement, if applicable)	11,220,183
M&O Revenue From Local Taxes (net of recapture and up to compressed rate)	42,906,504
M&O Revenue From Local Taxes (for first \$.06 above compressed rate; no recapture)	2,294,260
M&O Revenue From Local Taxes (net of recapture for pennies beyond compressed rate + \$.06)	0
2010-11 TOTAL HB 3646 STATE/LOCAL M&O REVENUE	<u>56,420,948</u>
Less: Credit Balance Due State (See FSF balance above)	0
2010-11 NET HB 3646 TOTAL STATE/LOCAL M&O REVENUE	<u>56,420,948</u>

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	N/A
Total Taxes Collected	N/A
Total Revenue	<u>N/A</u>
WADA	N/A
<b>COST PER WADA</b>	<u>N/A</u>

Number of WADA District Allowed to Sell:

Porti  REGION XIII From Foundation Fund N/A

District Name: LA PORTE ISD  
County-District No.: 101-916  
Run Date: 16-Jun-10

**HB 3646: 2009-10 & 2010-11**

Release 14  
6/9/2010

**Summary of Finances - HB 3646  
2010-11 School Year**

Cost per WADA  
WADA SELL # 1

N/A  
N/A

District Name: LA PORTE ISD  
 County-District No.: 101-916  
 Run Date: 16-Jun-10

HB 3646: 2009-10 & 2010-11

Release 14  
 6/9/2010

**Summary of Finances - HB 3646  
 2009-10 School Year**

**Basic Information:**

Total Refined ADA (adj. for decline, if applicable)	7,349.5600
Special Education FTE	139.9700
Career & Technology FTE	224.8700
Regular Program ADA	6,984.7200
CPTD Property Value	6,149,994,519
Adjusted CPTD Property Value	6,149,994,519
Unadjusted Cost of Education Index	1.1500
Adjusted Cost of Education Index	1.1500
Total M&O Tax Collections	65,419,539

**Program Intent Code**

11	Regular Block Grant	36,823,444
23	Regular Special Education Block Grant	2,242,551
	<b>Other Special Education Allotments:</b>	
23	Mainstream Special Education Allotment	1,932,583
23	Residential Care & Treatment Allotment	92,787
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	1,600,445
	Advanced Career & Technology Allotment	0
	State Virtual School Network Student Allotment	0
	State Virtual School Network Administrative Cost Allotment	0
21	Gifted & Talented Block Grant	232,481
	Less: Charge for Dist. Share of AP Tests	0
24/30	Compensatory Education Block Grant	4,599,609
24/30	Compensatory Ed Pregnant Allotment	40,785
25	Bilingual Education Block Grant	293,281
(maybe 31)	High School Allotment	572,382
	Public Education Grant Allotment	0
	New Instructional Facilities Allotment (NIFA)	0
99	Transportation	636,290
	<b>Total Cost of Tier I</b>	<b>49,066,638</b>
	<b>LESS: Local Share</b>	<b>46,505,561</b>
	<b>Tier I State Aid</b>	<b>2,561,077</b>

**FOUNDATION SCHOOL FUND DETAIL:**

District Name: LA PORTE ISD  
 County-District No.: 101-916  
 Run Date: 16-Jun-10

HB 3646: 2009-10 & 2010-11

Release 14  
 6/9/2010

**Summary of Finances - HB 3646  
 2009-10 School Year**

Tier I State Aid	2,561,077
Tier II State Aid for "Golden" Level (\$59.02)	0
Tier II State Aid for \$31.95 Level	0
Total Tier II State Aid	0
<b>Other Programs:</b>	
Additional State Aid for Tax Reduction (ASATR)	4,122,736
Penalty Against ASATR for Setting Rate Below Compressed Rate	0
Reduction Resulting From \$350 per WADA Limit	0
Adjustments to ASATR	0
Staff Allotment	265,400
TSD Charge	(10,386)
TSB Charge	(10,386)
Transfer to SFSF Foundation School Fund Grant	(1,135,104)
Total Other Programs	3,232,260
Less: Available School Fund	(1,988,695)

<b>Fund / Revenue Code</b>		
199 / 5812	FOUNDATION SCHOOL FUND	3,804,643
199 / 5811	AVAILABLE SCHOOL FUND - STATE PORTION	844,028
411 / 5829	TECHNOLOGY ALLOTMENT	217,988
599 / 5829	CHAPTER 46 EXISTING DEBT ALLOTMENT (EDA)	0
199 / 599 / 5829	CHAPTER 46 IFA	0
266 / 5929	SFSF - FOUNDATION SCHOOL FUND GRANT	1,135,104
266 / 5929	SFSF - AVAILABLE SCHOOL FUND GRANT	1,144,667
	<b>TOTAL STATE AID - ALL FUNDS</b>	7,146,430

<b>SUMMARY OF TOTAL STATE/LOCAL M&amp;O REVENUE:</b>	
M&O Revenue From State (not including Fund 599) (includes TIF & tuition reimbursement, if applicable)	7,146,430
M&O Revenue From Local Taxes (net of recapture and up to compressed rate)	47,411,731
M&O Revenue From Local Taxes (for first \$.06 above compressed rate; no recapture)	2,516,136
M&O Revenue From Local Taxes (net of recapture for pennies beyond compressed rate + \$.06)	0
2009-10 TOTAL HB 3646 STATE/LOCAL M&O REVENUE	57,074,297
Less: Credit Balance Due State (See FSF balance above)	0
<b>2009-10 NET HB 3646 TOTAL STATE/LOCAL M&amp;O REVENUE</b>	<b>57,074,297</b>

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	N/A
Total Taxes Collected	N/A
Total Revenue	N/A
WADA	N/A
<b>COST PER WADA</b>	<b>N/A</b>



District Name: LA PORTE ISD  
County-District No.: 101-916  
Run Date: 16-Jun-10

**HB 3646: 2009-10 & 2010-11**

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**Summary of Finances - HB 3646  
2009-10 School Year**

Number of WADA District Allowed to Sell:  
Portion of State Aid Paid From Foundation Fund  
Cost per WADA  
WADA SELL # 1

N/A  
N/A  
N/A

**CHAPTER 41 WADA CALCULATIONS:**

**HB 3646: 2009-10 & 2010-11**

Release 14

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**Adjustments for Non-resident Students:**  
 WADA-to-Enrollment Ratio  
 Tuition-paying Non-Residents Converted to WADA  
**Chapter 41 WADA =**

2008-09		2008-09
LPE	YOURS	
0.0000	0.0000	
0.0000	0.0000	
0.0000	8,141.2008	

HB 1		2010-11
2009-10		
1.2045		1.1947
0.0000		0.0000
9,561.1657		

HB 3646		HB 3646
2009-10		2010-11
1.2044		1.1947
9,560.7037		9,483.2451
9,560.7037		9,483.2451

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This sheet estimates the district's recapture costs (both Option 3 and Option 4) for the 2009-10 school year.

HB 3646 2009-10 OPTION 3 COST 476,500	HB 3646 2009-10 OPTION 4 COST 476,500	HB 3646 2010-11 OPTION 3 COST 476,500	HB 3646 2010-11 OPTION 4 COST 476,500
--	--	--	--

**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

**YOUR DATA**

34,345,050
8,212,0000
9,560.7037
1.1642
39,985,734
1,988,695
37,997,039
0.0133
0.0150

**YOUR DATA**

34,345,050
8,212.0000
9,560.7037
1.1642
39,985,734
1,988,695
37,997,039
0.0133
0.0150

**YOUR DATA**

34,345,050
8,212.0000
9,483.2451
1.1548
39,661,779
1,616,903
38,044,876
0.0133
0.0150

**YOUR DATA**

34,345,050
8,212.0000
9,483.2451
1.1548
39,661,779
1,616,903
38,044,876
0.0133
0.0150

**Tax Base at Equalized Level:**

Tax Base at Equalized Level

4,555,675,313
---------------

4,555,675,313
---------------

4,518,766,290
---------------

4,518,766,290
---------------

**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

2,533,135,925
264,953
430,233
4,113,330,241

N/A
N/A
N/A
N/A

2,536,325,037
267,453
434,293
4,118,508,750

N/A
N/A
N/A
N/A

**Tax Base Reduction:**

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

4,555,675,313
1,594,319,206
0.2592
476,500

4,555,675,313
1,594,319,206
0.2592
476,500

4,518,766,290
1,630,827,601
0.2652
476,500

4,518,766,290
1,630,827,601
0.2652
476,500

**Cost of Buying WADA:**

M&O Taxes Collected Up to Compressed Rate  
 M&O Taxes Collected Beyond Compressed Rate + \$.06  
 Total M&O Taxes Subject to Recapture  
 Initial

62,903,403
62,903,403
16,307,023

62,903,403
62,903,403
16,307,023

57,356,507
57,356,507
15,210,529

57,356,507
57,356,507
15,210,529



PROPERTY APPRAISERS' ASSOCIATION

**WADA Needed to Equalize Wealth \***

3,345.8955	3,345.8955	3,422.5133	3,422.5133
4,873.74	4,873.74	4,444.26	4,444.26
0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000
3,345.8955	3,345.8955	3,422.5133	3,422.5133
16,307.023	16,307.023	15,210,529	15,210,529

**Credits Against Initial Cost:**

267,672	815,351	273,801	760,526
169,013	0	171,269	0

**Discounted Cost**

15,870,339	15,491,672	14,765,459	14,450,002
4,743	4,630	4,314	4,222

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

**Note: You have to add recapture at the compressed rate and recapture at \$319,500 level to get total recapture.**

**\* If district has "excess revenue" on the Calc Data worksheet (Cell D94, E94, or H94), the district must purchase additional WADA at a cost equal to the amount of the excess, as determined by the commissioner.**

# 2009 - 2010 COMBINED STUDENT ADA / FTE COUNT BY TRACKS FROM SUPT'S REPORT

Six Weeks:	1st	2nd	3rd	4th	5th	6th	Totals
Combined Total Refined ADM	7,801.43	7,792.81	7,750.05	7,720.43	7,713.74	7,674.15	7,742.10
Combined Total Refined ADA	7,424.38	7,393.59	7,335.95	7,312.43	7,321.11	7,309.91	7,349.56

**COMPENSATORY EDUCATION:**  
3994.57

Combined Refined ADA for Grades 9 through 12	1st	2nd	3rd	4th	5th	6th	Average
	2,139.75	2,125.62	2,095.62	2,062.76	2,042.45	2,022.12	2,081.39

For Districts participating in the Optional Flexible School Year Program, a "heads up" on audit issues. Students that are enrolled in any of the special programs that generate weighted funding are expected to continue to receive services in those programs for OFSY to continue receiving the weighted funding.

As noted in the Student Attendance Accounting Handbook, the funding services are no longer provided. Special Program areas include CTE, SP, ED, ESL/BI Lingual and G/T. For example, if a CTE student is in TAKS Remediation Classes and is no longer being provided Career & Technical Education services then his Career & Technical Education Funding Indicator should be turned off for this time period while he is under the Optional Flexible Year Program.

Be sure to enter each six weeks by tracks to reflect difference number of days attended in "Flex. Year".

## SPECIAL EDUCATION COMBINED FTE'S FROM SUPT'S REPORT

	1st	2nd	3rd	4th	5th	6th	Average
Speech (00)	FTE's						
Homebound (01)	10.50	10.48	10.09	9.78	9.57	9.45	9.98
Hospital Class (02)	0.53	0.66	0.72	0.65	0.61	0.69	0.64
VAC (08)	2.52	2.02	1.80	1.83	1.77	2.67	2.10
State Schools (30)							0.00
Resource Room (41)	59.45	60.81	58.90	58.64	63.28	68.90	61.66
Resource Room (42)	24.38	22.85	22.56	25.04	26.42	27.41	24.74
Mild/Mod/Severe (43)	11.21	10.43	9.76	8.00	7.41	6.27	8.85
Mild/Mod/Severe (44)	21.37	22.46	20.72	19.76	20.34	20.92	20.93
Full Time E/C Sp. Ed. (45)	2.68	2.37	2.09	2.58	4.00	4.09	2.97
Care & Treatment (01-89)	5.40	4.93	4.16	4.14	4.13	3.67	4.40
Off Home Campus (91-98)	3.06	3.42	3.30	4.01	4.18	4.25	3.70
Nonpublic Contract FTEs	141.11	140.24	134.09	134.43	141.72	148.32	139.98
Combined Mainstream							Average ADA
Refined ADA:	331.71	327.66	330.97	337.00	335.86	336.30	333.25

## VOCATIONAL COMBINED FTE'S FROM SUPT'S REPORT

	1st	2nd	3rd	4th	5th	6th	Average
One-hour class (V1)	FTEs						
Two-hour class (V2)	101.80	102.03	96.97	103.59	104.46	104.59	102.24
Three-hour class (V3)	57.88	57.90	56.87	58.26	59.31	57.88	58.02
Four-hour class (V4)	49.00	43.88	39.88	42.67	41.50	39.41	42.72
Five-hour class (V5)	18.10	17.03	17.13	12.80	12.85	12.71	15.10
Six-hour class (V6)	7.32	7.50	7.18	5.49	5.40	5.35	6.37
Totals:	234.10	228.34	218.03	222.82	223.94	219.93	224.87

## COMBINED GIFTED & TALENTED STUDENT COUNT

Average ADA	632.00	662.00	661.00	689.00	701.00	708.00	COUNT	5% Max
							675.50	367.48

## COMBINED ESL/BILINGUAL DAYS

Refined ADA	540.82	565.45	550.83	559.55	560.59	560.58	ADA
							556.30

## COMBINED PREGNANT RELATED SERVICES ADA / FTE

Refined ADA	7.39	11.14	11.48	12.17	10.97	12.42	ADA	FTE's
							10.93	3.21

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## Budget Summary Report for LA PORTE ISD

2009 - 2010 Actual Budget		Aggregate Expenditures	Per Pupil Expenditures
Instruction 11	Instructional Resources, Media Services	\$35,511,477	\$4,594
12	Curriculum Development & Staff Development	\$1,004,188	\$130
13	Payment to Juvenile Justice AEP	\$377,791	\$49
95		\$18,900	\$2
	<b>Total:</b>	<b>\$36,912,356</b>	<b>\$4,775</b>
Instructional Support 21	Instructional Leadership School Leadership	\$1,155,798	\$150
23	Guidance & Counseling, Evaluation	\$3,941,528	\$510
31	Social Work Services	\$2,047,083	\$265
32	Health Services	\$161,912	\$21
33	Co-curricular/ Extra-curricular Activities	\$801,056	\$104
36		\$1,440,057	\$186
	<b>Total</b>	<b>\$9,547,434</b>	<b>\$1,235</b>
Central Administration 41	General Administration	\$3,060,531	\$396

2010 - 2011 "Proposed" Budget		Aggregate Expenditures	Per Pupil Expenditures
Instruction 11	Instructional Resources, Media Services	\$34,959,681	\$4,523
12	Curriculum Development & Staff Development	\$897,203	\$116
13	Payment to Juvenile Justice AEP	\$382,899	\$50
95		\$20,000	\$3
	<b>Total:</b>	<b>\$36,259,783</b>	<b>\$4,691</b>
Instructional Support 21	Instructional Leadership	\$1,153,801	\$149
23	School Leadership Guidance & Counseling, Evaluation	\$3,854,482	\$499
31	Social Work Services	\$2,117,084	\$274
32	Health Services	\$155,814	\$20
33	Co-curricular/ Extra-curricular Activities	\$806,435	\$104
36		\$1,457,438	\$189
	<b>Total</b>	<b>\$9,545,054</b>	<b>\$1,235</b>
Central Administration 41	General Administration	\$3,050,256	\$395

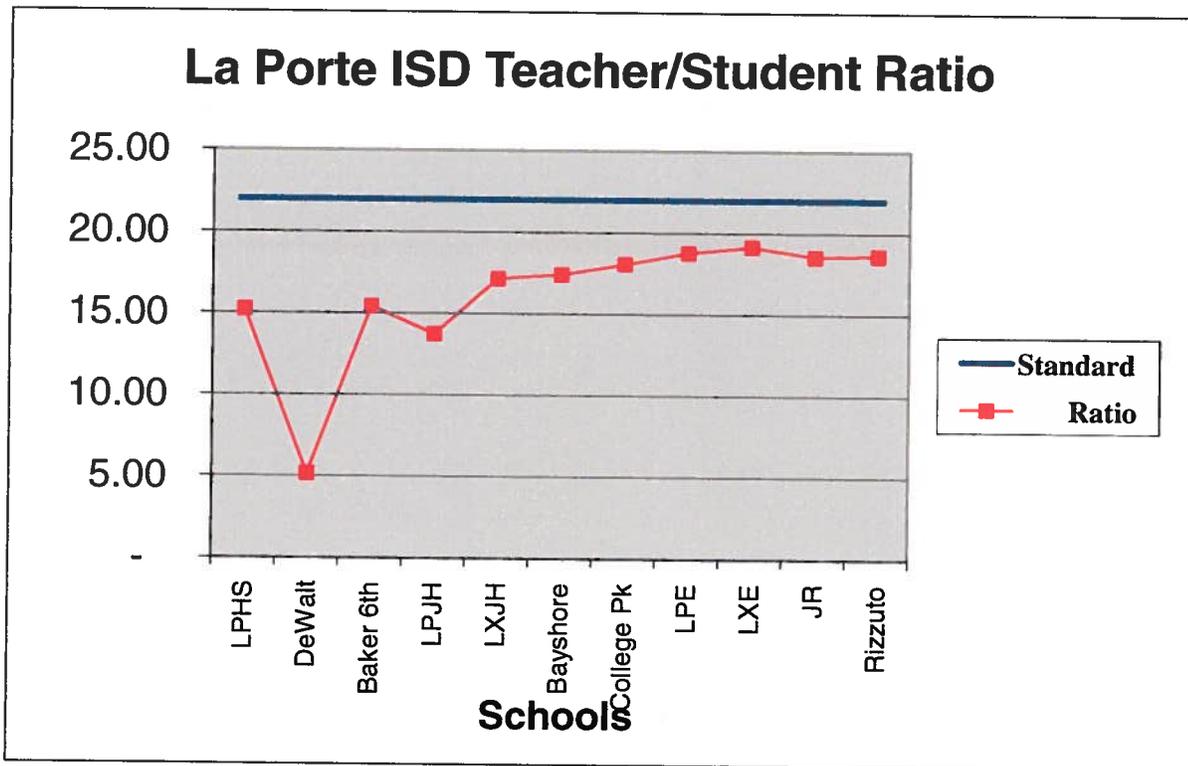
# Budget Summary Report for LA PORTE ISD

2009 - 2010 Actual Budget		2010 - 2011 "Proposed" Budget	
District Operations		District Operations	
51	Plant Maintenance & Operations	51	Plant Maintenance & Operations
	Security and Monitoring		Security and Monitoring
52	\$7,535,043	52	\$7,727,137
53	\$657,404	53	\$594,616
	\$1,516,390		\$1,223,780
34	Student	34	Student
	\$2,912,800		\$2,462,218
35	Transportation	35	Transportation
	\$3,747,799		\$3,557,809
	\$485		\$460
	Total:		Total:
	\$16,369,436		\$15,565,560
			\$2,014
Debt Service		Debt Service	
71	Debt Service	71	Debt Service
	\$16,398,162		\$16,341,749
	\$2,121		\$2,114
Other		Other	
61	Community Service	61	Community Service
	\$92,037		\$79,825
81	Facilities Acquisition and Construction	81	Facilities Acquisition and Construction
	\$0		\$0
91	Contracted Instructional Services Between Public schools	91	Contracted Instructional Services Between Public schools
	\$15,870,339		\$14,717,398
	\$2,053		\$1,904
92	Incremental Cost Associated with Chapter 41 School Districts	92	Incremental Cost Associated with Chapter 41 School Districts
	\$0		\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	93	Payments to Fiscal Agents for Shared Service Arrangements
	\$0		\$0
97	Payments to Tax Increment Funds	97	Payments to Tax Increment Funds
	\$898,799		\$943,739
	\$116		\$122
99	Inter-government charges not Defined in Other codes	99	Inter-government charges not Defined in Other codes
	\$651,956		\$84
	Total:		Total:
	\$17,513,131		\$16,386,790
	\$2,266		\$2,120

ESC 2/Templ/06/09/2009/Admin Lead-\$84

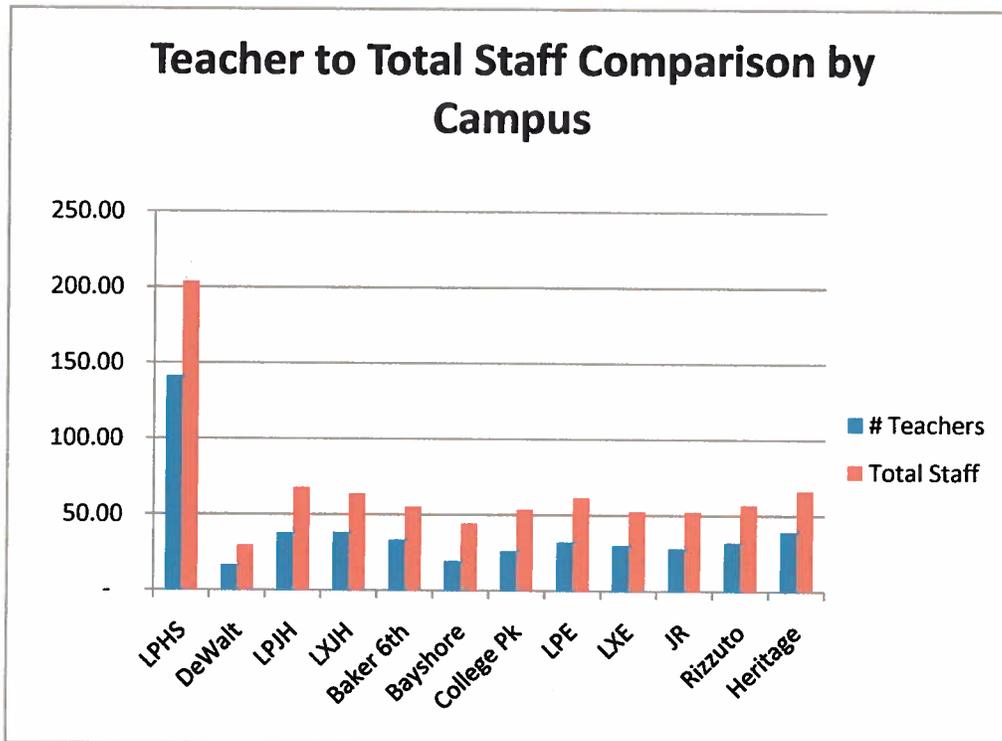
**La Porte ISD  
Teacher-Student Ratio  
Budget 2010-11**

Location	Standard	Ratio	# Teachers	Enrollment
LPHS	22.00	15.25 :1	141.00	2,150
DeWalt	22.00	5.18 :1	16.60	86
Baker 6th	22.00	15.45 :1	37.55	580
LPJH	22.00	13.76 :1	38.00	523
LXJH	22.00	17.16 :1	33.50	575
Bayshore	22.00	17.42 :1	19.40	338
College Pk	22.00	18.08 :1	26.00	470
LPE	22.00	18.78 :1	32.00	601
LXE	22.00	19.17 :1	30.00	575
JR	22.00	18.57 :1	28.00	520
Rizzuto	22.00	18.66 :1	32.00	597
Heritage	22.00	18.33 :1	39.00	715



**La Porte ISD  
Teacher-Student Ratio  
Budget 2010-11**

Location	Ratio	# Teachers	Ratio	Total Staff	Enrollment
LPHS	15.25 :1	141.00	10.55 :1	203.81	2,150
DeWalt	5.18 :1	16.60	2.90 :1	29.70	86
LPJH	15.45 :1	37.55	8.56 :1	67.77	580
LXJH	13.76 :1	38.00	8.19 :1	63.86	523
Baker 6th	17.16 :1	33.50	10.39 :1	55.36	575
Bayshore	17.42 :1	19.40	7.67 :1	44.09	338
College Pk	18.08 :1	26.00	8.79 :1	53.50	470
LPE	18.78 :1	32.00	9.78 :1	61.45	601
LXE	19.17 :1	30.00	10.97 :1	52.39	575
JR	18.57 :1	28.00	9.95 :1	52.27	520
Rizzuto	18.66 :1	32.00	10.52 :1	56.78	597
Heritage	18.33 :1	39.00	10.81 :1	66.17	715



La Porte ISD  
 Staffing Plan (FTE's) - Campuses  
 Budget 2010-11

	High School / Alternative				Junior High					
	La Porte	La Porte	De Wait	De Wait	La Porte	Lomax	Lomax	Baker 6th	Baker 6th	Baker 6th
	High School	High School	2009-10	2010-11	2009-10	2010-11	2009-10	2010-11	2009-10	2010-11
Principal	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Associate Principal	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Assistant Principals	5.0000	4.0000	1.0000	1.0000	1.0000	2.0000	1.0000	1.0000	1.0000	1.0000
Counselors	6.0000	6.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Coordinator At-Risk										
Career & College Readiness Specialist										
Coordinator Drug	1.0000				1.5000	1.5000	1.5000	0.5000		
Athletic Director	1.0000									
Head Football	1.0000	1.0000								
Athletic Trainer	1.0000	1.0000								
Director of Bands	1.0000	1.0000								
Attendance (Truant) Officer	1.0000	1.0000								
Librarian	1.0000	1.0000								
Nurses	2.0000	2.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Instructional Technology Specialist	1.0000	1.0000								
Licensed Specialist School Psychology	1.4000	1.4000	0.4000	0.4000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000
Diagnostician	0.8000	0.8000	0.2000	0.2000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
Occupational/Physical Therapists	0.2643	0.1600			0.2643	0.2643	0.2643	0.1600	0.2710	0.1600
Speech Pathologist	0.2000	0.2000			0.2500	0.2500	0.2500	0.2500	0.5000	0.5000
Speech Pathologist Assistant										
Title I Reading Specialist										
Title I Math Specialist										
Math Intervention Specialist										
Reading Intervention Specialist										
TAKS Enrichment Specialists	2.0000	2.0000								
TEKS Specialist										
Math/Science Assistive Teacher										
Bilingual Assistive Teacher										
Teachers	142.9518	141.0000	16.1000	16.6000	42.0054	37.5486	40.0054	38.0000	34.5000	33.5000
Music (Elementary)										
PE (Elementary)										
Coach (Science, Literacy)										
Parent Educator										
Special Ed Job Coach										
Aides	15.5000	15.5000	6.5000	6.5000	11.5000	12.0000	9.0000	9.0000	11.5000	11.5000
Secretaries	2.0000	2.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Registrar	1.0000	1.0000								
Clerks	15.4100	14.8000	1.0000	1.0000	4.0000	4.0000	3.9466	3.9466	2.0000	2.0000
Security	2.0000	2.0000			1.0000	1.0000	1.0000	1.0000		
Monitor - Cafeteria										
<b>Total</b>	<b>205.5261</b>	<b>203.8118</b>	<b>29.2000</b>	<b>29.7000</b>	<b>69.7197</b>	<b>67.7663</b>	<b>63.9663</b>	<b>63.8620</b>	<b>56.4710</b>	<b>55.3600</b>

La Porte ISD  
 Staffing Plan (FTE's) - Campuses  
 Budget 2010-11

	Elementary													
	Bayshore 2009-10	Bayshore 2010-11	College Park 2009-10	College Park 2010-11	La Porte 2009-10	La Porte 2010-11	Lomax 2009-10	Lomax 2010-11	Jennie Reid 2009-10	Jennie Reid 2010-11	Rizzuto 2009-10	Rizzuto 2010-11	Heritage 2009-10	Heritage 2010-11
Principal	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Associate Principal														
Assistant Principals	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Counselors	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Coordinator At-Risk														
Career & College Readiness Specialist														
Coordinator Drug														
Athletic Director														
Head Football														
Athletic Trainer														
Director of Bands														
Attendance (Truant) Officer														
Librarian	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Nurses	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Instructional Technology Specialist														
Licensed Specialist School Psychology														
Diagnostician	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000
Occupational/Physical Therapists	0.3000	0.3000	0.5000	0.5000	0.7000	0.7000	1.0000	1.0000	0.5000	0.5000	0.3300	0.3300	0.3400	0.3400
Speech Pathologist	0.2707	0.2642	0.2643	0.1600	0.2710	0.2743	0.2643	0.2643	0.2710	0.2743	0.2710	0.2710	0.3752	0.2743
Speech Pathologist Assistant	1.0000	1.0000	0.5000	0.5000	0.6296	0.2500	0.5000	0.5000	0.5000	0.5000	0.2500	0.2500	0.8000	0.8000
Title I Reading Specialist														
Title I Math Specialist														
Math Intervention Specialist														
Reading Intervention Specialist														
TAKS Enrichment Specialists	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
TEKS Specialist														
Math/Science Assistive Teacher														
Bilingual Assistive Teacher														
Teachers	20.4000	19.4000	28.0000	26.0000	37.0000	32.0000	33.0000	33.0000	32.0000	28.0000	35.0000	32.0000	40.5027	39.0000
Music (Elementary)	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
PE (Elementary)	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Coach (Science, Literacy)														
Parent Educator	0.3300	0.3300	0.3400	0.3400	0.3300	0.3300								
Special Ed Job Coach														
Aides	10.0000	10.0000	13.0000	12.0000	12.0000	12.0000	7.0000	7.0000	9.0000	9.0000	9.5000	9.5000	11.5000	11.5000
Secretaries	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Registrar														
Clerks	1.2000	1.2000	1.5000	1.5000	1.5000	1.5000	2.5000	2.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000
Security														
Monitor - Cafeteria	0.3763	0.4000	0.8000	0.8000	0.7513	0.8000	0.8000	0.8000	1.1750	0.8000	0.8000	0.8000	0.7525	0.7525
Total	43.0770	44.0942	57.6043	53.5000	63.7819	61.4543	54.3943	52.3943	54.6460	52.2743	56.2510	56.7760	65.2704	66.1695

La Porte ISD  
Staffing Plan (FTE's) - Departmental  
Budget 2010-11

Position Description	Superintendent		Administration		Curriculum		Technology	
	2009-10	2010-11	2009-10	2010-11	2009-10	2010-11	2009-10	2010-11
Superintendent	1.00	1.00						
Deputy Superintendent/Chief Financial Officer			1.00	1.00				
Assistant Superintendent					1.00	1.00		
Executive Director of Technology							1.00	1.00
Executive Director Communications								
Executive Director Secondary					1.00	1.00		
Executive Director Elementary Education					1.00	1.00		
Executive Director State/Federal Programs						1.00		
Executive Director Accountability/School Improvement					1.00			
Executive Director Human Resources								
Director - Student Support					1.00	1.00		
Director-Instructional Technology								1.00
Director - Special Projects					1.00			
Director - Information Serv							1.00	
Network Administrator I								1.00
Network Administrator II								1.00
Systems Analyst Instruction								1.00
Student Support Specialist							1.00	
Director - Network Serv								
Coordinator of Information Srv							1.00	
Managing Director of Networks							1.00	
Manager Human Resources								
Director of Finance								
Accountant								
NCLB Facilitator						1.00		
Director Facilities/Construction		1.00						
Systems Analyst								
Assistant Systems Analyst								
Manager - Purchasing								
Coordinator - Sp Ed					1.00	1.00		
Coordinator - Staff Development					1.00	1.00		
Behaviorial Specialist					2.00	2.00		
Homebound					1.00	2.00		
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			
Coordinator PEIMS							1.00	
Administrator - System							1.00	
Administrator - Sys/Database							2.00	4.00
Administrator - Network							1.00	
Secretaries	1.00	1.00	1.00	1.00	5.00	5.00	1.00	1.00
Purchasing Specialist								
HR Specialist								
AESOP Specialist								
Publications Specialist								
Clerks					1.00	1.00	2.00	1.00
Visually Impaired Aide					1.00	1.00		
Technicians							5.00	6.00
Coordinator - Help Desk							1.00	1.00
Coordinator - H.R.								
Coordinator Certifications								
Coordinator - Benefits								
Coordinator - Comm.								
Bookkeeper								
Manager Payroll								
Payroll Clerk								
Coordinator Accounts Payable								
Accounts Payable Clerk								
Receptionist								
Printer								
<b>Total</b>	<b>2.00</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>22.00</b>	<b>22.00</b>	<b>19.00</b>	<b>18.00</b>

La Porte ISD  
Staffing Plan (FTE's) - Departmental  
Budget 2010-11

Position Description	Business		Human Resources		Communications		Total
	2009-10	2010-11	2009-10	2010-11	2009-10	2010-11	2010-11
Superintendent							1.00
Deputy Superintendent/Chief Financial Officer	1.00	1.00					3.00
Assistant Superintendent							-
Executive Director of Technology							1.00
Executive Director Communications					1.00	1.00	1.00
Executive Director Secondary Education							1.00
Executive Director Elementary Education							1.00
Executive Director State/Federal Programs							1.00
Executive Director Accountability/School Improvement							-
Executive Director Human Resources			1.00	1.00			1.00
Director - Student Support							1.00
Director-Instructional Technology							1.00
Director - Special Projects							-
Director - Information Serv							-
Network Administrator I							1.00
Network Administrator II							1.00
Systems Analyst Instruction							1.00
Student Support Specialist		1.00					1.00
Director - Network Serv							-
Coordinator of Information Srv							-
Managing Director of Networks							-
Manager Human Resources			1.00	1.00			1.00
Director of Finance	1.00	1.00					1.00
Accountant	1.00	1.00					1.00
NCLB Facilitator							1.00
Director Facilities/Construction							1.00
Systems Analyst	1.00	1.00					1.00
Assistant Systems Analyst	1.00	1.00					1.00
Manager - Purchasing	1.00	1.00					1.00
Coordinator - Sp Ed							1.00
Coordinator - Staff Development							1.00
Behaviorial Specialist							2.00
Homebound							2.00
LVN Nurse							1.00
Special Education Assistive Technology Specialist							1.00
Visually Impaired Teacher							1.00
Bilingual Coordinator							-
Coordinator PEIMS							-
Administrator - System							4.00
Administrator - Sys/Database							-
Administrator - Network							-
Secretaries	1.00	1.00			1.00	1.00	10.00
Purchasing Specialist		1.00					1.00
HR Specialist			1.00	1.00			1.00
AESOP Specialist				1.00			1.00
Publications Specialist					1.00	1.00	1.00
Clerks	1.00				2.00	2.00	4.00
Visually Impaired Aide							1.00
Technicians							6.00
Coordinator - Help Desk							1.00
Coordinator - H.R.			1.00	1.00			1.00
Coordinator Certifications			1.00	1.00			1.00
Coordinator - Benefits			1.00	1.00			1.00
Coordinator - Comm.					1.00	1.00	1.00
Bookkeeper	1.00	1.00					1.00
Manager Payroll	1.00	1.00					1.00
Payroll Clerk	2.00	2.00					2.00
Coordinator Accounts Payable	1.00	1.00					1.00
Accounts Payable Clerk	2.00	2.00					2.00
Receptionist			1.00		1.00	1.00	1.00
Printer					1.00	1.00	1.00
<b>Total</b>	<b>15.00</b>	<b>16.00</b>	<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>	<b>76.00</b>

La Porte ISD  
 Staffing Plan (FTE's) - Maintenance/Transportation/Nutrition  
 Budget 2010-11

Position Description	Maintenance		Transportation		Nutrition		Total 2010-11
	2009-10	2010-11	2009-10	2010-11	2009-10	2010-11	
Director	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	3.0000
Assistant Director			1.0000	1.0000	1.0000	1.0000	2.0000
Coordinator - Custodial Services	1.0000	1.0000					1.0000
Lead Driver			2.0000	2.0000			2.0000
Secretaries			1.0000	1.0000	1.0000	1.0000	2.0000
Clerk	0.3300	0.3300	1.3400	1.3400	1.3300	1.3300	3.0000
Maintenance Job Controler/Dispatcher	1.0000	1.0000					1.0000
Central Receiving Supervisor	1.0000	1.0000					1.0000
Central Receiving Asst. Supervisor	1.0000	1.0000					1.0000
Central Receiving Driver/Receiver	2.0000	2.0000					2.0000
Maintenance Specialist	1.0000	1.0000					1.0000
Coordinator - Lead Carpenter	1.0000	1.0000					1.0000
Grounds Maint Foreman	1.0000	1.0000					1.0000
Gen Maint - Foreman	1.0000	1.0000					1.0000
Gen Maint - Locksmith	1.0000	1.0000					1.0000
Gen Maint - Roofer	1.0000	1.0000					1.0000
Gen Maint - Lead. Plumber	1.0000	1.0000					1.0000
Gen Maint - Plumbers	1.0000	1.0000					1.0000
Gen Maint - Carpenter	1.0000	1.0000					1.0000
Gen Maint - Laundry - foreman	1.0000	1.0000					1.0000
Gen Maint - Laundry	1.0000	1.0000					1.0000
Gen Maint - Technician	4.0000	4.0000					4.0000
Gen Maint - Senior Tech	1.0000	1.0000					1.0000
HVAC - Foreman	1.0000	1.0000					1.0000
HVAC - Sr Technicians	4.0000	4.0000					4.0000
HVAC - Technicians	2.0000	2.0000					2.0000
Electronics - Forman	1.0000	1.0000					1.0000
Electronics Apprentice	1.0000	1.0000					1.0000
Electronics - Sr Technicians	3.0000	3.0000					3.0000
Electronics - Technicians	2.0000	2.0000					2.0000
Warehouse - Supervisor	1.0000	1.0000					1.0000
Warehouse - Clerk/Driver	1.0000	1.0000					1.0000
Groundskeeper	2.0000	2.0000					2.0000
Evening Shift - Electrical Tech	1.0000	1.0000					1.0000
Evening Shift - Painters	3.0000	3.0000					3.0000
Mechanic - Supervisor			1.0000	1.0000			1.0000
Mechanic			4.0000	4.0000			4.0000
Mechanic - Helper			4.0000	4.0000			4.0000
Bus Drivers			33.5625	33.5625			33.5625
Bus Monitors			13.8750	13.8750			13.8750
Crossing Guards			6.6550	6.6550			6.6550
Manager					12.0000	12.0000	12.0000
Assistant Manager - 7.5 hrs.					1.0000	1.0000	1.0000
Assistant Manager - 6 hrs.					2.4000	2.4000	2.4000
Caterer					0.8000	0.8000	0.8000
6 Hour Cafeteria Worker					28.0000	28.0000	28.0000
5 Hour Cafeteria Worker					7.3700	7.3700	7.3700
4 Hour Cafeteria Worker					6.8900	6.8900	6.8900
3 Hour Cafeteria Worker					14.8000	14.8000	14.8000
Custodial - Day Foreman	1.0000	1.0000					1.0000
Custodial - Night Foreman	1.0000	1.0000					1.0000
Custodial - Head Custodian	1.0000	1.0000					1.0000
Custodian - 194 Custodian	1.0000	1.0000					1.0000
Custodian - 260Day Custodian	61.0000	61.0000					61.0000
<b>Grand Total</b>	<b>110.3300</b>	<b>110.3300</b>	<b>69.4325</b>	<b>69.4325</b>	<b>77.5900</b>	<b>77.5900</b>	<b>257.3525</b>

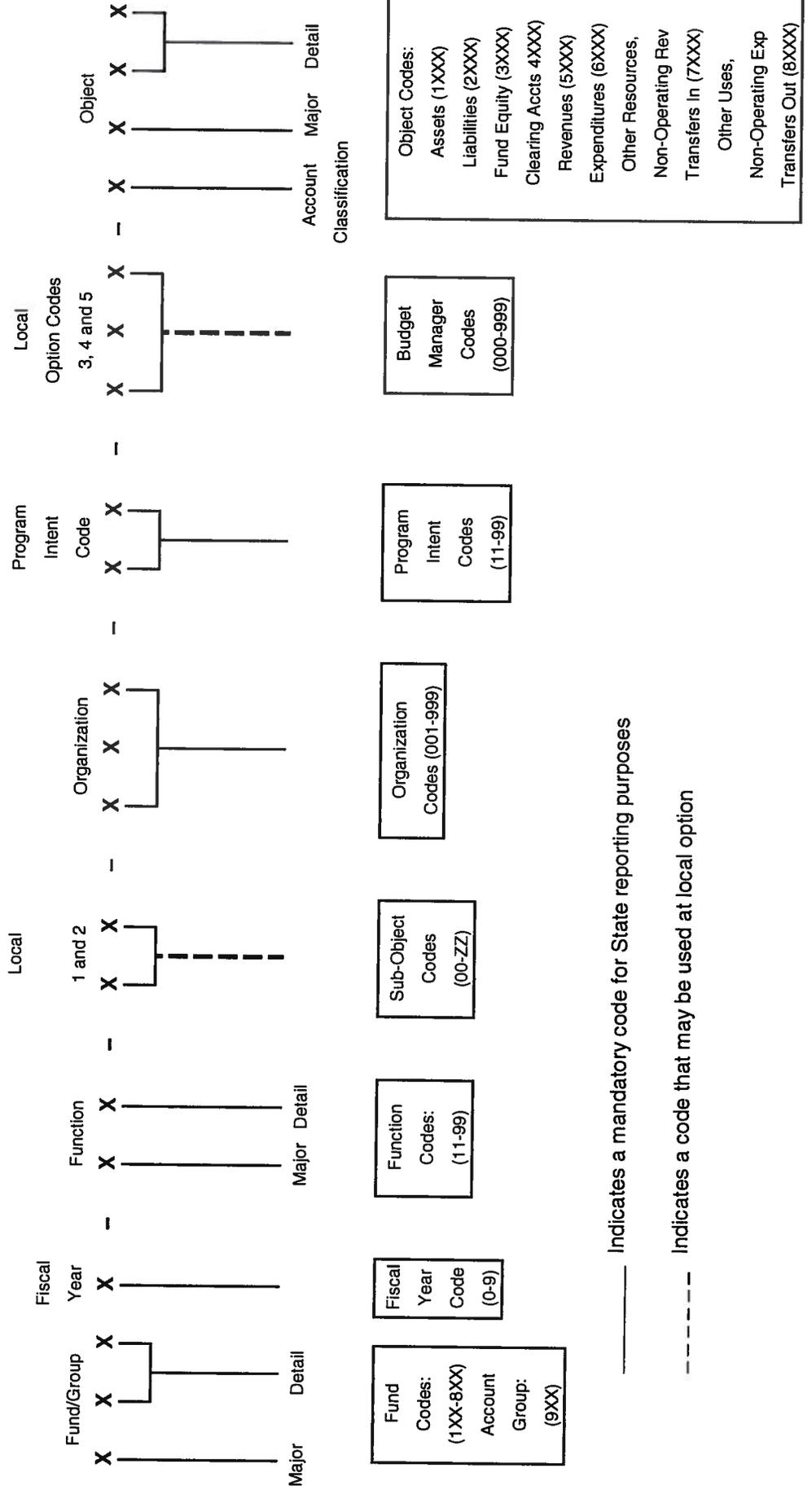
# La Porte Independent School District Fiscal Year July 1, 2010 to June 30, 2011 Account Code Structure

→ Created by TEA

→ FAR Module (Financial Accounting & Reporting) contains all account codes:

<http://ritter.tea.state.tx.us/financial.audits/resguide14/FAR.pdf>

→ Account codes are uniform throughout the state, except for locally defined codes



\_\_\_\_\_ Indicates a mandatory code for State reporting purposes

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

La Porte Independent School District  
Fiscal Year July 1, 2010 to June 30, 2011

Fund	Title
<b>100-199 General Fund</b>	
1991	General Fund
<b>200-379 Special Revenue (Federal Funds)</b>	
2041	ESEA, Title IV, Part A - Safe and Drug - Free Schools and Communities Act
2111	ESEA, Title I, Part A - Improving Basic Programs
2241	IDEA - Part B, Formula
2251	IDEA - Part B, Preschool
2261	IDEA - Part B, Discretionary
2401	National School Breakfast and Lunch Program
2441	Career and Technical - Basic Grant
2551	ESEA, Title II, Part A - Teacher and Principal Training and Recruiting
2621	Title II, Part D, Subpart 1 - Enhancing Education through Technology
2631	Title III, Part A -English Language Acquisition and Language Enhancement
2661	ARRA of 2009, Title XIV, State Fiscal Stabilization Fund
2691	Title V, Part A - Innovative Programs
2721	Medicaid Administrative Claiming Program - MAC
2761	Title I SIP Academy Grant
2791	Title II, Part D, Subpart 1 - Enhancing Education through Technology - ARRA (Stimulus)
2801	ESEA, Title X, Part C - Education for the Homeless Children and Youth - ARRA (Stimulus)
2832	IDEA - Part B, Formula - ARRA (Stimulus)
2842	IDEA - Part B, Preschool - ARRA (Stimulus)
2852	ESEA, Title I, Part A - Improving Basic Programs - ARRA (Stimulus)
2891	Title VI, Part A, Summer School LEP (Federally Funded Special Revenue Funds)
<b>380-459 Special Revenue (State Funds)</b>	
3941	Life Skills Program (Pregnancy and Parenting Services)
3971	Advanced Placement Incentives
4011	State-Funded Optional Extended-Year Program
4041	Student Success Initiative
4111	Technology Allotment

Fund	Title
4151	Kindergarten and Prekindergarten Grants
4251	Teacher Induction and Mentoring Program
4261	Texas Educator Excellence Award Grant Program
4291	License Plate Program (State Funded Special Revenue Funds)
4299	TEA Disaster Relief-Ike
<b>460-499 Special Revenue (Local Funds)</b>	
4611	Campus Activity Funds
4801	Aerospace Academy
4811	Education Foundation Grants
4821	School Health Advisory Council
4831	Local Grants/Donations
<b>500-599 Debt Service Funds</b>	
5111	Debt Service Fund
<b>600-699 Capital Projects Funds</b>	
6488	Capital Projects Fund Bond Authorization 2005
6991	Capital Projects Fund Tax Increment Reinvestment Zone
<b>750-799 Internal Service Funds</b>	
7521	Print Shop (Internal Service Fund)
7531	Workers Compensation Insurance (Internal Service Fund)
<b>800-859 Trust Funds (Fudiciary Fund Types )</b>	
8061	Expendable Trust Fund
<b>860-899 Agency Funds (Fudiciary Fund Types)</b>	
8631	Payroll Clearing Fund
8641	Accounts Payable Clearing Fund
8651	Student Activity Funds
8761	Crimestoppers (Locally Defined Agency Funds)
<b>900-902 General Capital Assets and Long-Term Debt</b>	
9011	General Capital Assets
9021	Long-Term Debt

La Porte Independent School District  
Fiscal Year July 1, 2010 to June 30, 2011

Function	Title
00	Undefined (Used with Revenue Accounts Only)
<b>1X Instructional and Instructional Related Services</b>	
11	Instruction
12	Instructional Resources and Media Services (Library)
13	Curriculum Development and Instructional Staff Development
<b>2X Instructional and School Leadership</b>	
21	Instructional Leadership
23	School Leadership
<b>3X Student Support Services</b>	
31	Guidance, Counseling and Evaluation Services
32	Social Work Services
33	Health Services
34	Student (Pupil) Transportation
35	Food Services
36	Extracurricular Activities
<b>4X Administrative Support Services</b>	
41	General Administration
<b>5X Support Services - Non-Student Based</b>	
51	Facilities Maintenance and Operations
52	Security and Monitoring Services
53	Data Processing Services
<b>6X Ancillary Services</b>	
61	Community Services
<b>7X Debt Service</b>	
71	Debt Service
<b>8X Capital Outlay</b>	
81	Facilities Acquisition and Construction
<b>9X Intergovernmental Charges</b>	
91	Contracted Instructional Services Between Public Schools
92	Incremental Costs Associated with Chapter 41, Texas Education Code, Purchase or Sale of WADA
93	Payments to Fiscal Agent/Member Districts of Shared Services Arrangements
95	Payments to Juvenile Justice Alternative Education Program
97	Payments to Tax Increment Fund
99	Other Governmental Charges

La Porte Independent School District

Fiscal Year July 1, 2010 to June 30, 2011

Sub Object Codes Sorted by Code

Sub Object	Description	Sub Object	Description	Sub Object	Description
00	GENERAL	68	PRODUCTION AGRICULTURE	A9	SUSIE WEISER SCHOLARSHIP
01	ART	70	AUTO BODY REPAIR	AB	APPLE CORPS SCHLORSHIP
02	ENGLISH / LANGUAGE ARTS	82	ACADEMIC DECATHLON	AC	ATHLETIC CAMP
03	CAMPUS NEWSPAPERS	83	GOLF	AG	AGRICULTURE
04	YEARBOOK	87	CROSS COUNTRY	AI	ATTENDANCE INCENTIVE
06	DRAMA	88	POWER LIFTING	AM	ACCELERATED MATH INIT
07	THESPIANS	89	FOOTBALL	AR	ACCELERATED READING INI
08	FOREIGN LANGUAGE	90	TENNIS	AT	ALTERNATIVE CERT FOR TEA
09	COOP SUPPLIES	91	VOLLEYBALL	AV	AVID TUTORS
11	IA VOCATIONAL DRAFTING	92	SOCCER	BC	BUSINESS CAREERS
12	HISTORY & SCIENCE FAIR	93	SWIMMING	BL	BOWLING CLUB
13	JOURNALISM	94	BASKETBALL	BP	BULLDOG PRODUCTIONS
14	IA VOCATIONAL WOODWORKING	95	BASEBALL	BY	BAYSHORE ELEMENTARY
15	PRE-KINDERGARTEN	96	SOFTBALL	CI	CAREER IN TEACHING
17	MATH	97	TRACK	D1	CRIME STOPPERS
18	MUSIC	98	FILM	DE	DUAL ENROLLMENT
19	PAPER & XEROX SUPPLIES	99	TRAINING SUPPLIES	DF	USDA COMMOD DELIVERY FEE
20	PHYSICAL EDUCATION	1C	DISTRICT TECHNOLOGY CNTR	DY	DYSLEXIA
21	READING MATERIALS	3D	TRANSPORTATION	E0	GRANT-10
23	SCIENCE	4A	LAND ACQUISITION S2005A	E1	GRANT-1
24	TEACHING AIDS & MATERIALS	5B	BASEBALL FIELD RENOVATION	E2	GRANT-2
25	SOCIAL STUDIES	5C	LPHS PARK LOT/FIELD HOUSE	E3	GRANT-3
26	CENTRAL PRINTING	5D	LPHS RENOVATIONS PKGE 2	E4	GRANT-4
27	HONORS COURSES	5E	LPHS PE CENTER	E5	GRANT-5
31	EMPLOYEE RELATIONS	5F	SUPPORT SERVICES	E6	GRANT-6
32	PUBLIC RELATIONS	5J	JROTC BUILDING RENOVATION	E7	GRANT-7
34	SANITATION SERVICES	5T	LPHS - THEATRE RENOVATION	E8	GRANT-8
36	NUTRITION EDUCATION	5W	DEWALT ALTERNATIVE SCHOOL	E9	GRANT-9
37	PEST CONTROL	6A	BAKER 6TH MAINT PKGE	EA	GRANT-A
38	PAPER/PLASTIC	6B	BAKER 6TH RENOVATIONS	EB	GRANT-B
42	CUSTODIANS	6C	LA PORTE JUNIOR ADD/RENV	EC	GRANT-C
43	GROUNDS MAINTENANCE	6D	BAKER 6TH GR RENOVATIONS	ED	SUMMER SPECIAL ED
44	GENERAL MAINTENANCE	7A	ROOFING PACKAGE	EE	GRANT-E
45	COMPUTERS	8F	BAYSHORE ELEM (EXISTING)	EF	GRANT-F
46	PLUMBING	9B	REID ELEMENTARY SCHOOL	EG	GRANT-G
47	ELECTRICAL	9C	LOMAX ELEMENTARY SCHOOL	EH	GRANT-H
48	HVAC	9D	RIZZUTO ELEMENTARY SCH	EJ	GRANT-J
50	ROOFING	9E	COLLEGE PARK ELEM RENV	EK	GRANT-K
51	UNIFORMS	9F	BAYSHORE ELEM (NEW SCH)	EL	ELEMENTARY
53	FIRE ALARMS	9G	LA PORTE ELEM RENOVATIONS	EM	GRANT-M
56	PROJECT LEAP	9H	COLLEGE PARK ELEMENTARY	EN	GRANT-N
58	VOCATIONAL HOMEMAKING	A0	MILAN SVAMBERA SCHOLRSHIP	EP	GRANT-P
59	HOMEMAKING FOODS	A1	ACADEMIC SCHOLARSHIP	EQ	GRANT-Q
60	VOE	A2	ELL CLINE SCHOLARSHIP	ER	GRANT-R
61	VOC HOMEMAKING USEFUL	A3	GUS GROOS SCHOLARSHIP	ES	GRANT-S
63	CVAE/ICT COOP SUPPLIES	A4	JUDI ROUSH DUNN SCHOLRSHIP	ET	GRANT-T
64	CVAE HOME COMMUNITY FOODS	A5	JACK PEMBERTON SCHLRSHP	EU	GRANT-U
65	CVAE HOME / COMMUNITY	A6	MARLENE HUBER MEM.SCHLRSP	EV	GRANT-V
66	AUTO MECHANICS	A7	HAROLD BARCLAY SCHOLARSHP	EW	GRANT-W
67	WELDING TRADES	A8	APPLE CORPS SCHOLARSHIP	EX	GRANT-X

La Porte Independent School District

Fiscal Year July 1, 2010 to June 30, 2011

Sub Object Codes Sorted by Code

Sub Object	Description	Sub Object	Description	Sub Object	Description
EY	GRANT-Y	MJ	PTO BUS TRIPS	YM	ADMIN ROOF S2005A
EZ	GRANT-Z	MK	CPE HOME READERS	YN	NETWORK
FA	FELLOWSHIP-CHRISTIAN ATHL	MM	MONEY MANAGEMENT	YP	PRINTERS
GA	ART FEES	NE	OTHER THAN ELEMENTARY	YS	SCIENCE-BOND S2005A
GB	BOYS ATHLETICS	NG	INSTRUMENT/UNIFORMS FEE	YT	TECHNOLOGY DEPT S2005A
GC	AWARDS RECEPTION	NM	AP PSYCHOLOGY	YU	TECHNOLOGY KRONOS UPGRADE
GK	DESKTOP PUBLISHING	NP	PEMBERTON PLANETARUIM MAI	YV	TECHNOLOGY MISCELLANEOUS
GO	EXAM FEES	NQ	CONCESSIONS ATHLETICS	YW	WIRELESS
GW	INDUSTRIAL ARTS	NV	PE ACTIVITY - HS	YX	OTHER USES S2005A
GZ	LIBRARY FINES	OH	MATH DEPT	ZZ	CONTINGENCY
HB	HOMEBOUND INSTRUCTION	OI	CAREER TECH		
HD	LA PORTE HEAD START	OK	VENDING MACHINES		
HF	SCHOOL SUPPLIES	ON	STUDENT FEES		
HI	STUDENT COUNCIL	OR	BAYSHORE OLYMPICS		
HJ	SUMMER SCHOOL FEES	OT	ENVIRONMENTAL IMPROVEMENT		
HK	TEXTBOOKS FEES	OV	PE UNIFORM FEES		
HM	YEARBOOK SALES	PA	PAINT		
HN	PARTNERS IN EDUCATION	PC	FOOD SERVICE OTHER SUPP		
HP	HEPATITIS B VACCINE	PG	PRE-KINDERGARTEN GRANT		
HT	JUNIOR ACHIEVEMENT	PL	PLATO		
HV	LIBRARY ACTIVITY FUND	PP	PRACTICAL PARENTING/PEP		
HZ	LOCK FUND	PS	PEPSI SCHOLARSHIP		
IK	HURRICANE IKE	PT	ATHLETIC PLAYOFF		
IM	SCHOOL IMPROVEMENT PROGRM	RS	RESERVED-ST MNDT'D SETASD		
IQ	HONOR ROLL	SC	STATE COMPENSATORY ED		
JF	GIRLS ATHLETICS	SE	SUMMER ELEMENTARY SCHOOL		
JH	BOOK FAIR	SH	SUMMER HIGH SCHOOL		
JO	FUND RAISER	SL	SUMMER LEP SCHOOL		
JW	ROTC CLUB	SO	SPECIAL OLYMPICS		
JX	SCHOLARSHIP FUND	SR	STAFF RETREAT		
JY	SCHOLARSHIP - FACULTY	ST	STRENGTH & CONDITIONING		
KD	SCHOOL STORE	TE	TEXAS ESSENENTIAL KNOWLED		
KH	G/T SAT	TK	TAKS		
KI	SCIENCE	TL	TEEN LEADERSHIP		
KO	COMMUNITY EDUCATION	TR	TRUTH		
KS	FLOWER FUND	UE	SHATTERED DREAMS		
KX	PICTURE FUND	VF	VFW SCHOLARSHIP		
KY	RE-CYCLE/EARTH SAVE FUND	VR	504-VOCATIONAL REHAB ACT		
LA	LAUNDRY	XX	PROJECT MANAGEMENT		
LB	FACULTY FUND	XY	PROJECT CONSULTING SERVIC		
LD	VOC AUTO MECHANIC PARTS	XZ	BUILDERS CONTINGENCY		
LF	VOC AUTO PAINT PARTS	YA	BUSINESS-FINANCE SOFTWARE		
LL	LITERACY LIBRARY	YB	BASEBALL FIELD RENOVATION		
LN	VOCATIONAL DECA CLUB	YC	CURRICULUM FINE ARTS		
LO	VOCATIONAL DRAFTING CLUB	YD	DESKTOPS		
LP	VOC FFA CLUB	YE	ELEMENTARY SCHOOL S2005A		
LS	LIFE SKILLS	YF	LAB FURNITURE		
MA	VOC WELDING PARTS	YH	CABLING		
MB	VOC WOODWORKING CLUB	YI	CURRICULUM SOFTWARE		
ME	CPE COUGAR FUND	YJ	STUDENT LAPTOP INITIATIVE		
MF	DONATION FUND	YL	CURRICULUM LIBRARY BOOKS		

La Porte Independent School District

Fiscal Year July 1, 2010 to June 30, 2011

Sub Object Codes Sorted by Description

Sub Object	Description	Sub Object	Description	Sub Object	Description
VR	504-VOCATIONAL REHAB ACT	MK	CPE HOME READERS	EB	GRANT-B
82	ACADEMIC DECATHLON	D1	CRIME STOPPERS	EC	GRANT-C
A1	ACADEMIC SCHOLARSHIP	87	CROSS COUNTRY	EE	GRANT-E
AM	ACCELERATED MATH INIT	YC	CURRICULUM FINE ARTS	EF	GRANT-F
AR	ACCELERATED READING INI	YL	CURRICULUM LIBRARY BOOKS	EG	GRANT-G
YM	ADMIN ROOF S2005A	YI	CURRICULUM SOFTWARE	EH	GRANT-H
AG	AGRICULTURE	42	CUSTODIANS	EJ	GRANT-J
AT	ALTERNATIVE CERT FOR TEA	65	CVAE HOME / COMMUNITY	EK	GRANT-K
NM	AP PSYCHOLOGY	64	CVAE HOME COMMUNITY FOODS	EM	GRANT-M
AB	APPLE CORPS SCHLORSHIP	63	CVAE/ICT COOP SUPPLIES	EN	GRANT-N
A8	APPLE CORPS SCHOLARSHIP	GK	DESKTOP PUBLISHING	EP	GRANT-P
01	ART	YD	DESKTOPS	EQ	GRANT-Q
GA	ART FEES	5W	DEWALT ALTERNATIVE SCHOOL	ER	GRANT-R
AC	ATHLETIC CAMP	1C	DISTRICT TECHNOLOGY CNTR	ES	GRANT-S
PT	ATHLETIC PLAYOFF	MF	DONATION FUND	ET	GRANT-T
AI	ATTENDANCE INCENTIVE	06	DRAMA	EU	GRANT-U
70	AUTO BODY REPAIR	DE	DUAL ENROLLMENT	EV	GRANT-V
66	AUTO MECHANICS	DY	DYSLEXIA	EW	GRANT-W
AV	AVID TUTORS	47	ELECTRICAL	EX	GRANT-X
GC	AWARDS RECEPTION	EL	ELEMENTARY	EY	GRANT-Y
6D	BAKER 6TH GR RENOVATIONS	YE	ELEMENTARY SCHOOL S2005A	EZ	GRANT-Z
6A	BAKER 6TH MAINT PKGE	A2	ELL CLINE SCHOLARSHIP	43	GROUNDS MAINTENANCE
6B	BAKER 6TH RENOVATIONS	31	EMPLOYEE RELATIONS	A3	GUS GROOS SCHOLARSHIP
95	BASEBALL	02	ENGLISH / LANGUAGE ARTS	A7	HAROLD BARCLAY SCHOLARSHIP
5B	BASEBALL FIELD RENOVATION	OT	ENVIRONMENTAL IMPROVEMENT	HP	HEPATITIS B VACCINE
YB	BASEBALL FIELD RENOVATION	GO	EXAM FEES	12	HISTORY & SCIENCE FAIR
94	BASKETBALL	LB	FACULTY FUND	HB	HOMEBOUND INSTRUCTION
8F	BAYSHORE ELEM (EXISTING)	FA	FELLOWSHIP-CHRISTIAN ATHL	59	HOMEMAKING FOODS
9F	BAYSHORE ELEM (NEW SCH)	98	FILM	IQ	HONOR ROLL
BY	BAYSHORE ELEMENTARY	53	FIRE ALARMS	27	HONORS COURSES
OR	BAYSHORE OLYMPICS	KS	FLOWER FUND	IK	HURRICANE IKE
JH	BOOK FAIR	PC	FOOD SERVICE OTHER SUPP	48	HVAC
BL	BOWLING CLUB	89	FOOTBALL	11	IA VOCATIONAL DRAFTING
GB	BOYS ATHLETICS	08	FOREIGN LANGUAGE	14	IA VOCATIONAL WOODWORKING
XZ	BUILDERS CONTINGENCY	JO	FUND RAISER	GW	INDUSTRIAL ARTS
BP	BULLDOG PRODUCTIONS	KH	G/T SAT	NG	INSTRUMENT/UNIFORMS FEE
BC	BUSINESS CAREERS	00	GENERAL	A5	JACK PEMBERTON SCHLRSHIP
YA	BUSINESS-FINANCE SOFTWARE	44	GENERAL MAINTENANCE	13	JOURNALISM
YH	CABLING	JF	GIRLS ATHLETICS	5J	JROTC BUILDING RENOVATION
03	CAMPUS NEWSPAPERS	83	GOLF	A4	JUDI ROUSH DUNN SCHOLRSHIP
CI	CAREER IN TEACHING	E1	GRANT-1	HT	JUNIOR ACHIEVEMENT
OI	CAREER TECH	E0	GRANT-10	9G	LA PORTE ELEM RENOVATIONS
26	CENTRAL PRINTING	E2	GRANT-2	HD	LA PORTE HEAD START
9E	COLLEGE PARK ELEM RENV	E3	GRANT-3	6C	LA PORTE JUNIOR ADD/RENV
9H	COLLEGE PARK ELEMENTARY	E4	GRANT-4	YF	LAB FURNITURE
KO	COMMUNITY EDUCATION	E5	GRANT-5	4A	LAND ACQUISITION S2005A
45	COMPUTERS	E6	GRANT-6	LA	LAUNDRY
NQ	CONCESSIONS ATHLETICS	E7	GRANT-7	HV	LIBRARY ACTIVITY FUND
ZZ	CONTINGENCY	E8	GRANT-8	GZ	LIBRARY FINES
09	COOP SUPPLIES	E9	GRANT-9	LS	LIFE SKILLS
ME	CPE COUGAR FUND	EA	GRANT-A	LL	LITERACY LIBRARY

La Porte Independent School District

Fiscal Year July 1, 2010 to June 30, 2011

Sub Object Codes Sorted by Description

Sub Object	Description	Sub Object	Description	Sub Object	Description
HZ	LOCK FUND	IM	SCHOOL IMPROVEMENT PROGRM	58	VOCATIONAL HOME MAKING
9C	LOMAX ELEMENTARY SCHOOL	KD	SCHOOL STORE	60	VOE
5T	LPHS - THEATRE RENOVATION	HF	SCHOOL SUPPLIES	91	VOLLEYBALL
5C	LPHS PARK LOT/FIELD HOUSE	23	SCIENCE	67	WELDING TRADES
5E	LPHS PE CENTER	KI	SCIENCE	YW	WIRELESS
5D	LPHS RENOVATIONS PKGE 2	YS	SCIENCE-BOND S2005A	04	YEARBOOK
A6	MARLENE HUBER MEM.SCHLRSP	UE	SHATTERED DREAMS	HM	YEARBOOK SALES
17	MATH	92	SOCCER		
OH	MATH DEPT	25	SOCIAL STUDIES		
A0	MILAN SVAMBERA SCHOLRSHIP	96	SOFTBALL		
MM	MONEY MANAGEMENT	SO	SPECIAL OLYMPICS		
18	MUSIC	SR	STAFF RETREAT		
YN	NETWORK	SC	STATE COMPENSATORY ED		
36	NUTRITION EDUCATION	ST	STRENGTH & CONDITIONING		
NE	OTHER THAN ELEMENTARY	HI	STUDENT COUNCIL		
YX	OTHER USES S2005A	ON	STUDENT FEES		
PA	PAINT	YJ	STUDENT LAPTOP INITIATIVE		
19	PAPER & XEROX SUPPLIES	SE	SUMMER ELEMENTARY SCHOOL		
38	PAPER/PLASTIC	SH	SUMMER HIGH SCHOOL		
HN	PARTNERS IN EDUCATION	SL	SUMMER LEP SCHOOL		
NV	PE ACTIVITY - HS	HJ	SUMMER SCHOOL FEES		
OV	PE UNIFORM FEES	ED	SUMMER SPECIAL ED		
NP	PEMBERTON PLANETARIUM MAI	5F	SUPPORT SERVICES		
PS	PEPSI SCHOLARSHIP	A9	SUSIE WEISER SCHOLARSHIP		
37	PEST CONTROL	93	SWIMMING		
20	PHYSICAL EDUCATION	TK	TAKS		
KX	PICTURE FUND	24	TEACHING AIDS & MATERIALS		
PL	PLATO	YU	TECHNOLOGY KRONOS UPGRADE		
46	PLUMBING	YV	TECHNOLOGY MISCELLANEOUS		
88	POWER LIFTING	YT	TECHNOLOGY DEPT S2005A		
PP	PRACTICAL PARENTING/PEP	TL	TEEN LEADERSHIP		
15	PRE-KINDERGARTEN	90	TENNIS		
PG	PRE-KINDERGARTEN GRANT	TE	TEXAS ESSENENTIAL KNOWLED		
YP	PRINTERS	HK	TEXTBOOKS FEES		
68	PRODUCTION AGRICULTURE	07	THESPIANS		
XY	PROJECT CONSULTING SERVIC	97	TRACK		
56	PROJECT LEAP	99	TRAINING SUPPLIES		
XX	PROJECT MANAGEMENT	3D	TRANSPORTATION		
MJ	PTO BUS TRIPS	TR	TRUTH		
32	PUBLIC RELATIONS	51	UNIFORMS		
21	READING MATERIALS	DF	USDA COMMOD DELIVERY FEE		
KY	RE-CYCLE/EARTH SAVE FUND	OK	VENDING MACHINES		
9B	REID ELEMENTARY SCHOOL	VF	VFW SCHOLARSHIP		
RS	RESERVED-ST MNDT'D SETASD	LD	VOC AUTO MECHANIC PARTS		
9D	RIZZUTO ELEMENTARY SCH	LF	VOC AUTO PAINT PARTS		
50	ROOFING	LP	VOC FFA CLUB		
7A	ROOFING PACKAGE	61	VOC HOME MAKING USEFUL		
JW	ROTC CLUB	MA	VOC WELDING PARTS		
34	SANITATION SERVICES	MB	VOC WOODWORKING CLUB		
JY	SCHOLARSHIP - FACULTY	LN	VOCATIONAL DECA CLUB		
JX	SCHOLARSHIP FUND	LO	VOCATIONAL DRAFTING CLUB		

La Porte Independent School District  
Fiscal Year July 1, 2010 to June 30, 2011

Organization Code	Description
<b>001-040 High School Campuses</b>	
001	LA PORTE HIGH SCHOOL
002	DEWALT HIGH SCHOOL
009	HIGH POINT ALT SCHOOL
032	JUVENILE JUSTICE ALT.ED.P
<b>041-100 Junior High/Middle School Campuses</b>	
041	LA PORTE JR HIGH
042	BAKER JR HIGH
043	LOMAX JR HIGH
<b>101-698 Elementary School Campuses</b>	
101	JENNIE REID ELEMENTARY
102	HERITAGE ELEMENTARY
103	LA PORTE ELEMENTARY
104	BAYSHORE ELEMENTARY
105	COLLEGE PARK ELEMENTARY
106	LOMAX ELEMENTARY
107	RIZZUTO ELEMENTARY
109	BOYS / GIRLS HARBOR
199	LOCAL MAINTENANCE FUND
<b>699 Summer School Organization</b>	
699	SUMMER SCHOOL CAMPUS
<b>700 Organization Units Administrative</b>	
701	SUPERINTENDENT'S OFFICE
702	BOARD OF TRUSTEES
703	TAX APPRAISAL/COLLECTION
726	BUSINESS OFFICE
727	PERSONNEL OFFICE
728	ADMINISTRATION & OPERATIONS
729	TECHNOLOGY SERVICE CENTER
730	COMMUNICATIONS
750	GENERAL ADMINISTRATION
<b>900 Undefined Organizational Units</b>	
904	SUPPORT SERVICES
905	MAINTENANCE AND OPERATION
906	TRANSPORTATION
907	FOOD SERVICE
908	BOYS ATHLETICS
912	GIRLS' ATHLETICS
914	INSTRUCTION DEPARTMENT
916	SPECIAL SERVICES
999	DISTRICT WIDE SERVICES

La Porte Independent School District  
Fiscal Year July 1, 2010 to June 30, 2011

Program Intent Codes	Description
00	REVENUES
<b>1X Basic Services</b>	
11	Basic Educational Service
<b>2X, 3X Enhanced Services</b>	
21	Gifted and Talented
22	Career and Technical
23	Services to Students with Disabilities (Special Education)
24	Accelerated Education
25	Bilingual Education and Special Language Programs
26	Nondisciplinary Alternative Education Programs - AEP Services
28	Disciplinary Alternative Education Program - DAEP Basic Services
29	Disciplinary Alternative Education Program - DAEP State Compensatory Education Supplemental Costs
30	Title I, Part A Schoolwide Activities Related to State Compensatory Education (SCE) and Other Costs on Campuses with 40% or More Educationally Disadvantaged Students
31	High School Allotment
<b>9X Other</b>	
91	Athletics and Related Activities
99	Undistributed