

Payroll

Fiscal Instructional Ratio of Efficiency (FIRE) Calculation Worksheet

20_____ ADJUSTED CURRENT OPERATING COST

Annual Secretary of the Board Report

Part III-B, Line 2999 Total	Instruction & Support _____
Less Part III-B, Line 2999, Object 6500	Capital Outlay Inst. & Support _____
Less Part III-B, Lines 2551-2558, Object 6100-6400	Non-Capital Transportation _____
Less Part III-B, Line 1400, Object 6100-6400	Student Activities _____
Less Part III-B, Line 2561-2569, Object 6100-6400	Food Service _____

ADJUSTED CURRENT OPERATING COST _____

20_____ INSTRUCTIONAL, PUPIL, and IMPROVEMENT COSTS

(excluding 6500 capital outlay)

Part III-B, Line 1999 minus Line 1400 (exclude 6500)	Instruction excluding Student Activities _____
Part III-B, Line 2110 (exclude 6500)	Attendance _____
Part III-B, Line 2120 (exclude 6500)	Guidance _____
Part III-B, Line 2130-2190 (exclude 6500)	Health, Psych, Speech _____
Part III-B, 2210 (exclude 6500)	Improvement of Instruction _____
Part III-B, 2214 (exclude 6500)	Professional Development _____
Part III-B, 2220 (exclude 6500)	Media Services _____
Part III-B, Line 2540 - Object Codes 6300 & 6400	Operation of the Plant _____

TOTAL INSTRUCTIONAL, PUPIL, AND IMPROVEMENT COSTS _____

FISCAL INSTRUCTIONAL RATIO OF EFFICIENCY (FIRE)

Percentage of Instructional, Pupil, & Improvement

Costs/Adjusted Current Operating Costs _____