

**FINANCIAL OPERATION**

**Form 3230**

**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 \_\_\_\_\_