

Institutional or Fixed and Agreed-Upon Expense Examples

1. Contractual expenses included in collective bargaining agreements:
 - a. Sabbaticals
 - b. Release time
 - c. Certain stipends
 - d. Staff development
 - e. Retiree health benefits
2. Regulatory expenses:
 - a. Audit
 - b. Insurance (liability, student accident, property, unemployment)
 - c. Election expenses
 - d. Utilities
 - e. Legal
 - f. Technology maintenance agreements
3. Committed obligations
 - a. OPEB trust fund
 - b. PERS/STRS reserve
 - c. Legal settlements
 - d. Self-insurance fund