The information listed below is current as of June 24, 2013.

Expenditure Exclusions Requiring State Board Approval

All Requests should be rounded to the nearest dollar.

- Special Grants not listed on the Special Grant Fund List
  - Provide a brief description of the grant, how the grant monies may be used and the dollar amount of the grant.

- Supplementary Grants listed on the Special Grant Fund List
  - Insurance Settlements
  - Interfund Loans
  - Reimbursements for Wards of the Court
  - Repayments to County Governments for Previous Overpayments
  - Short-Term Borrowings
  - Special Supplementary Grants from City or County Government
    - Provide a brief description of the grant, how the grant monies may be used and the dollar amount of the grant.
  - Special Supplementary Grants from Corporations, Foundations or Other Private Interests
    - Provide a brief description of the grant, how the grant monies may be used and the dollar amount of the grant.

- Infrastructure damaged by a natural disaster
- Judgments not paid by liability insurance
- Retirement Incentive Plans and Staff Development Assistance
  - Available to school districts that have reorganized or unified for the 2013/14 school year.

- Distance Education Courses
  - Available to school districts that receive monies from other educational entities for providing distance education courses.

- Data Transmission Networks Exclusion
  - Available for the first year a school district participates in Network Nebraska.

- Voluntary Termination Agreements With Certificated Employees (Three separate qualifying time frames.):
  - For voluntary terminations that occurred prior to July 1, 2009;
  - For voluntary terminations that occurred on or after the last day of the 2010/11 school year (August 31, 2011) and prior to the first day of the 2013/14 school year (September 1, 2013);
    - Request should include the date the voluntary termination occurred, the amount of the expenditures, and the number of years the school district will be paying the expenditures.
  - For voluntary terminations that will be occurring on or after the first day of the 2013/14 school year (September 1, 2013) the request should include the date the voluntary termination occurred, the amount of the expenditures, and the number of years the school district will be paying the expenditures and the net cost savings over five years.
    - Please note: This is the only qualifying time frame that requires the explanation of net cost savings.

- Retirement Contribution Increase
  - The employer’s contribution rate for 2013/14 will be 9.88%.

- New Elementary Attendance Site(s)

- 2012/13 Early Childhood Education Grants (If qualified)

- 75% Board Approval to Access Additional Growth
  - School districts may access 2% of its 2012/13 Certified Budget Authority with a 75% affirmative vote of the local board of education.
The information listed below is current as of June 24, 2013.

Due Dates for Submitting Requests for Expenditure Exclusions

<table>
<thead>
<tr>
<th>Filing Deadline</th>
<th>State Board Meeting</th>
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<tbody>
<tr>
<td>January 7, 2013</td>
<td>For February 5, 2013</td>
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<tr>
<td>February 4, 2013</td>
<td>For March 5, 2013</td>
</tr>
<tr>
<td>March 11, 2013</td>
<td>For April 9, 2013</td>
</tr>
<tr>
<td>April 8, 2013</td>
<td>For May 7, 2013</td>
</tr>
<tr>
<td>May 9, 2013</td>
<td>For June 7, 2013</td>
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</tbody>
</table>

**No Board Meeting For July 2013**
- July 9, 2013 For August 9, 2013
- August 6, 2013 For September 6, 2013
- September 5, 2013 For October 4, 2013
- October 10, 2013 For November 8, 2013
- November 7, 2013 For December 6, 2013

Process to Request State Board Approval

Submit the request by letter, email, or fax to receive State Board approval for any of the listed expenditure exclusions. The request may be mailed to School Finance & Organization Services, 301 Centennial Mall South, PO Box 94987, Lincoln, NE 68509; the request may be emailed to janice.eret@nebraska.gov or the request may be faxed to (402) 471-2486.

For Special Grants not listed on the Special Grant Fund List or one or more of the Supplementary Grants, the request should provide details of the purpose of the grant, the amount of funds anticipated to be received and the amount of the grant. A template letter that may be used to request the Data Transmission Networks Exclusion, the Retirement Contribution Increase and the Voluntary Termination Agreement at the following website:

http://www.education.ne.gov/FOS/SchoolFinance/Budget/Index.html

For the remaining exclusions, the letter, email or fax should provide details of the additional expenditures relating to the exclusion.

Contact Information

<table>
<thead>
<tr>
<th>Name</th>
<th>Phone</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Janice Eret</td>
<td>(402) 471-2248</td>
<td><a href="mailto:janice.eret@nebraska.gov">janice.eret@nebraska.gov</a></td>
</tr>
<tr>
<td>Fax</td>
<td>(402) 471-2486</td>
<td></td>
</tr>
</tbody>
</table>

Mailing Address  
Nebraska Department of Education  
School Finance & Organization Services  
301 Centennial Mall South  
PO Box 94987  
Lincoln, NE 68509-4987

Revised 6/28/13