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** §79-1028.01(j)
  - 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** §79-1028.01(j)
  - 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** §79-1028.01(a)

- **Judgments not paid by liability insurance** §79-1028.01(b)

- **Retirement Incentive Plans and Staff Development Assistance** §79-1028.01(c)
  - Available to school districts that have reorganized or unified for the 2014/15 school year.

- **Distance Education Courses** §79-1028.01(d)
  - Available to school districts that receive monies from other educational entities for providing distance education courses.

- **Data Transmission Networks Exclusion** §79-1028.01(2)(b)
  - Available for the first year a school district participates in Network Nebraska.

- **Voluntary Termination Agreements With Certificated Employees** §79-1028.01(g)
  - For voluntary terminations that occurred prior to July 1, 2009; or,
  - 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);
  - For voluntary terminations that will be occurring on or after the first day of the 2013/14 school year (September 1, 2013. The request must include the net cost savings over five years.

- **Retirement Contribution Increase** §79-1028.01(e) and (f)
  - The employer’s contribution rate for 2014/15 is 9.88%.

- **New Elementary Attendance Site(s)** §79-1028.01(2)(c)

- **2013/14 Early Childhood Education Grants for 2014/15 Expenditure Exclusion** §79-1028.01(2)(d)

- **Reorganization Support Grants** §79-1028.01(02)(a)
Due Dates for Submitting Requests for Expenditure Exclusions

<table>
<thead>
<tr>
<th>Filing Deadline</th>
<th>State Board Meeting</th>
</tr>
</thead>
<tbody>
<tr>
<td>March 7, 2014</td>
<td>For April 8, 2014</td>
</tr>
<tr>
<td>April 8, 2014</td>
<td>For May 9, 2014</td>
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<tr>
<td>May 9, 2014</td>
<td>For June 6, 2014</td>
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No July State Board Meeting

<table>
<thead>
<tr>
<th>Filing Deadline</th>
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<tbody>
<tr>
<td>July 7, 2014</td>
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<tr>
<td>August 4, 2014</td>
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<tr>
<td>September 3, 2014</td>
<td>For October 3, 2014</td>
</tr>
<tr>
<td>October 3, 2014</td>
<td>For November 7, 2014</td>
</tr>
<tr>
<td>November 4, 2014</td>
<td>For December 5, 2014</td>
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</tbody>
</table>

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

Janice Eret (402) 471-2248 janice.eret@nebraska.gov
Jen Utemark (402) 471-0526 jen. utemark@nebraska.gov

Fax (402) 471-2486

Mailing Address Nebraska Department of Education
School Finance & Organization Services

PO Box 94987
Lincoln, NE 68509-4987

Revised 5/6/14