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
- 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
  - Special Supplementary Grants from Corporations, Foundations or Other Private Interests
- 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 2012/13 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.
- Expenditures for Transfer of Land
- Voluntary Termination Agreements With Certificated Employees
  - For voluntary terminations that occurred prior to July 1, 2009; and,
  - 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.
- Retirement Contribution Increase
  - The employer’s contribution rate for 2012/13 will be 9.88%.
- New Elementary Attendance Site(s)

Due Dates for Submitting Requests for Expenditure Exclusions

<table>
<thead>
<tr>
<th>Filing Deadline</th>
<th>State Board Meeting</th>
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</thead>
<tbody>
<tr>
<td>March 12, 2012</td>
<td>For April 13, 2012</td>
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<tr>
<td>April 4, 2012</td>
<td>For May 8, 2012</td>
</tr>
<tr>
<td><strong>No Board Meeting</strong></td>
<td>For June, 2012</td>
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<tr>
<td>June 6, 2012</td>
<td>For July 11, 2012</td>
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<tr>
<td>July 11, 2012</td>
<td>For August 10, 2012</td>
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<td>August 6, 2012</td>
<td>For September 7, 2012</td>
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<td>September 10, 2012</td>
<td>For October 12, 2012</td>
</tr>
<tr>
<td>October 12, 2012</td>
<td>For November 9, 2012</td>
</tr>
<tr>
<td>November 6, 2012</td>
<td>For December 7, 2012</td>
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</tbody>
</table>
Process to Request State Board Approval

Submit a letter, email, or fax to the Department of Education, School Finance & Organization Services to receive State Board approval for any of the exclusions listed above. **All requests should be rounded to the nearest dollar.** For Special Grants not listed on the Special Grant Fund List or one or more of the Supplementary Grants, the letter, email, or fax should provide a description of the grant, the purpose of the grant and the amount of funds anticipated to be received from the grant.

A template letter is available for the Data Transmission Networks Exclusion and the Retirement Contribution Increase at the following website:

[http://www.education.ne.gov/FOS/SchoolFinance/Budget/Index.html](http://www.education.ne.gov/FOS/SchoolFinance/Budget/Index.html)

When requesting the Voluntary Termination Agreements with Certificated Employees exclusion, the request should include the following:

- The date the expenditures were agreed to be paid.
- The amount of the expenditures.
- The number of years the school district will be paying the expenditures.

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

**Contact Information**

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